La Plata County
Colorado

ACCOUNTABILITY · INTEGRITY · RESPECT

2026 Proposed Budget

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

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INTRODUCTION

Dear Board of County Commissioners,

The La Plata County Budget Team presents the 2026 Proposed Budget for your consideration, policy guidance and adoption in accordance with all applicable Colorado revised statutes, Generally Accepted Accounting Principles (GAAP) and La Plata County policies and plans.

Budget Framework

In April 2025, the Board of County Commissioners met with the County Manager and staff to establish priorities and goals for the year. Additionally, the BOCC reviewed its two-year strategic plan, last updated in 2024, which outlines the pillars and objectives that guide decision-making and priorities for La Plata County. The Proposed Budget incorporates these goals and priorities along with statutory obligations and partnership opportunities to leverage county funds with other funding sources – all in the context of continued flat to declining revenues. Notwithstanding, the 2026 Proposed Budget embodies La Plata County's responsibility to the health, safety and welfare of the community, within the constraints of available resources.

Budget Theme

A number of pressures on La Plata County's revenue streams that began years ago with declining oil and gas revenues, and were further impacted by recent State legislative changes, indicate that 2026 will again see a reduction in funds available for operating costs. Property tax, one of the county's two largest funding components, saw a minor increase in 2025 due to rising property values determined in the bi-annual assessment period. However, State legislative changes designed to provide property tax relief in the face of historic increases in property values since 2020 have limited the amount of property tax that counties are able to collect. This has resulted in only a modest increase in projected property tax collections in 2026.

Sales tax trends further compound the constraints on 2026 revenue projections. While sales tax collections had exceeded projections in recent years, beginning in 2024 that trend ended with near-flat returns that continue into 2025. This course is expected to continue through 2026. Meanwhile, inflation continues to hover in the range of 3 percent annually.

To further exacerbate these structural forces affecting county revenue streams, economic uncertainty coupled with policy changes at the federal and state levels has pushed additional responsibilities onto the county without corresponding funding to meet those requirements. This trend is also expected to continue.

The Board of County Commissioners' priorities, goals and plans for 2025-2026 are based on the 2024 Strategic Plan, whose pillars and objectives are revisited every two years. Given the growing pressures on countywide revenue streams, the predominant priority guiding this budget is to ensure fiscal organizational sustainability.

In particular, Strategic Pillar 4: Excellent Stewardship and Objective 4.1: County government is right sized to reflect resources, and needs are guiding the 2026 budget where personnel, operating and capital expenditures are reduced from the 2025 budget.

The 2026 Proposed Budget shows a fiscally constrained approach to delivering county services and achieving the Boards goals and objectives. This includes:

- A reduction in staffing levels achieved through a hiring freeze, and department by department reorganizations (Reduction In Force)
- A reduction in capital projects
- Deferred maintenance on public infrastructure
- Reduced or eliminated investment in discretionary programs and services
- Decreasing operating expenses associated with employee benefits, training, equipment and supplies

Ongoing revenue constraints will also reduce the County's ability to adequately fund critical services that directly impact the health, safety and welfare of the community including:

- Public safety including the Sheriff's Office, emergency management and road maintenance
- Human services and public health for the community's most vulnerable populations
- Infrastructure investment including road projects and facility upgrades
- Longstanding community partnerships

Budget Process

The 2026 Budget process began in June when the County's Leadership Team was given guidance and economic forecasts for preparing department-specific budget requests. These requests are evaluated against revenue projections which are refined throughout the budget process until budget adoption in mid-December.

During September and October, the Board will review the Proposed Budget with a variety of policy levers that will allow for fine-tuning of the budget to best meet the Strategic Plan and the Board's goals and objectives. This phase of the budget process will include a presentation to the Board of each department budget. The budget will again be reviewed, and possibly modified, in November based on any revised and updated revenue projections.

Revenues

The 2026 Proposed Budget projects total revenues of $101,883,080. This is an increase of less than 1% – $865,156 – from the 2025 adopted budget, and a decline of 16.6%, $20,279,467from 2024 actuals.

The 2026 proposed budget anticipates Sales Tax Revenues to remain flat $27,482,731 in the 2026 Proposed Budget.

Property taxes, which represent 18.8% of La Plata County's total revenues in the 2026 Proposed Budget, have increased 8.7% from the 2025 Adopted Budget to 2026, which projects $19,139,245 in property tax revenue. This amount is still $471,279 below 2024 actual.

Severance tax is currently estimated to decrease $78,040 over the 2025 adopted budget, HUTF has an estimated decrease of $427,015 – a decrease of 11.3 percent. Specific Ownership Taxes are currently estimated to remain flat from the 2025 Adopted budget to the 2026 Proposed Budget.

Expenditures

The 2026 Proposed Budget projects expenditures of $119,198,215, which is a decline of 12.4%, or $16,820,379 from the 2025 Adopted Budget.

In 2025 and in prior years, gaps between revenue and expenditures reflected capital projects that could be funded through the County's fund balance designated for one-time initiatives, long-term impact projects, and contingency needs. Over recent years, this fund balance has been drawn down to support these long-term community investments, and the 2026 Proposed Budget, while reflecting a further scaled-back commitment to capital projects, also relies on fund balance to meet the statutory requirements of a balanced budget.

Given the constraints on the revenue streams that make up the majority of La Plata County's budget, the 2026 Proposed Budget highlights a growing imbalance between the County's needs and the resources available to achieve them. As this constraint enters its second year, the County anticipates that in 2026 it will not have sufficient resources to maintain service levels at the standard for which the community has come to expect. Without a structural solution to strengthen the County's revenue base, this challenge is likely to persist in subsequent years.

We thank you, the Board of County Commissioners, the elected officials and La Plata County staff for your work in developing the 2026 Proposed Budget on behalf of the residents of La Plata County.

Sincerely,

Kevin Hall
Interim County Manager

Adam Rogers
Finance Director

2026 BUDGET CALENDAR

Date	Action Item	Required
May 29	Budget Strategy Meeting: Personnel, Capital, and Process	County Manager, Finance Director
June 12	Public Service Agencies (PSA) notification of accepting applications for 2026 funding.	Finance
June 12	Kick Off Meeting with Leadership Team. Budget instructions, calendar, and capital requests distributed to Elected Officials and Department Heads.	Dept. Heads, Electeds, County Manager, Finance
July 03	Capital outlay, technology, Grant funding requests due to Finance, Personnel requests due to HR, and CERF changes due to CERF Manager.	Dept. Heads, Elected's, Spending Agencies
Jul 7 – Aug 11	Management review of capital outlay, technology, grant funding and personnel requests.	Management, Finance, Information Technology, Human Resources, and Requesting Depts as needed.
July 25	Elected Officials, Department Heads, and spending authorities shall submit into Munis all 2026 operating budget requests, revenue projections, and 2025 expected ending balances for expenditures and revenues.	Dept. Heads, Elected's, Spending Authorities
July 25	PSA deadline for submittal of 2026 applications for funding.	Public Service Agencies
Aug 4 – Aug 22	Individual meetings with County Manager, Finance Director and Elected Officials and Department Heads.	Dept. Heads, Elected's, County Manager, Finance
August 21 (Deadline September 1)	BOPH adopts 2026 Public Health budget	BOPH, Public Health Director, and Finance
August 25	Assessor certify to all taxing entities and to the Division of Local Government the total new assessed and actual values (for real and personal property) used to compute the statutory and TABOR property tax revenue limits. (C.R.S. § 39-5-121 (2)(b) and 39-5-128)	
September 16 *(Deadline Oct. 15)*	Proposed Budget submitted to BOCC and publishes "Notice of Budget". (C.R.S. § 29-1-105 & 29-1-106) Regular Business Meeting	BOCC, County Manager, Finance
October 06	Joint meeting with Board of County Commissioners and City Council re: Joint Sales Tax Fund 3-4:30 p.m. County Admin Building	BOCC, County Manager, Finance
October 07	BOCC Holds Public Meeting to receive input from the Public on Proposed Budget 5:00	BOCC, County Manager, Finance
October 08	BOCC budget meetings.	BOCC, County Manager, Finance
October 15	BOCC, County Manager and Finance Director meetings to wrap up outstanding issues and to receive final direction from BOCC	BOCC, County Manager, Finance
November 12	B.D.T. final review of Preliminary Budget	BOCC, County Manager, Finance
December 9 (Contingent on Assessor re-certification) *(Deadline Dec. 15)*	BOCC adopt the 2026 Budget, a resolution to appropriate funds to be spent by fund and set and certify the County's mill levy. Regular Business Meeting. (C.R.S. § 29-1-108)	BOCC, County Manager, Finance
December 10	Assessor's changes in assessed valuation will be made only once by a single notification (re-certification) to the county commissioners or other body authorized by law to levy property tax, and to the DLG. (C.R.S. § 39-1- 111(5))	
December 15	Deadline for certification of mill levy to county commissioners. Local governments levying property tax must adopt their budgets before certifying the levy to the county. (C.R.S § 39-5-128(1)) (C.R.S. § 29-1- 108(2) and (3))	
December 22 *(Deadline Dec. 22)*	County Commissioner's to levy taxes and to certify the levies to the assessor by written approval in lieu of formal hearing. (C.R.S. § 39-1-111(1))	BOCC, Finance
January 31, 2026	A certified copy of the adopted budget must be filed with the Division. (C.R.S § 29-1-113(1))	Finance

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

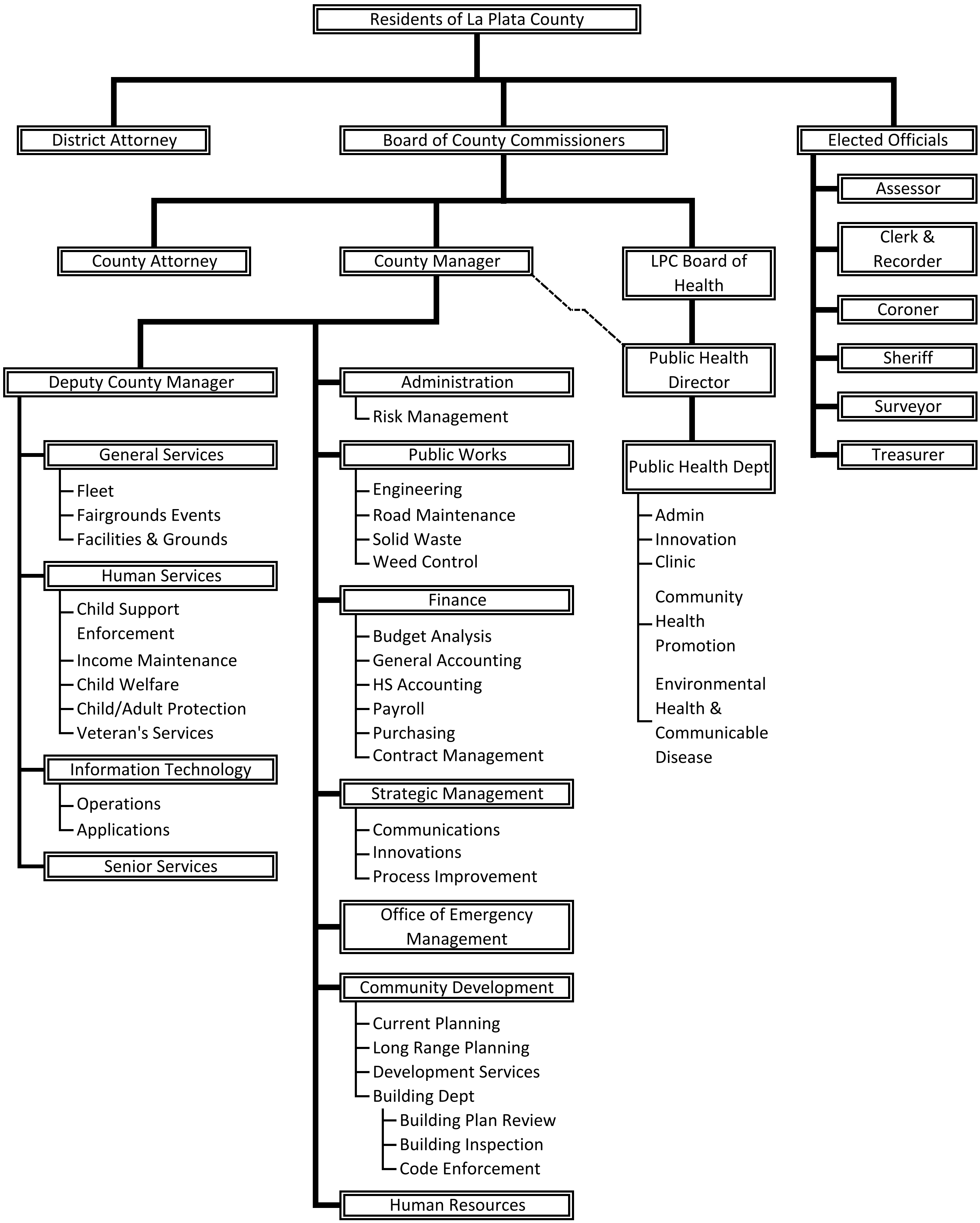
**The budget calendar developed and presented above ensures compliance and legal requirements.

ELECTED OFFICIALS

Title	Name
Commissioner	Marsha Porter-Norton
Commissioner	Matt Salka
Commissioner	Elizabeth Philbrick
Assessor	Carrie Woodson
Clerk & Recorder	Tiffany Lee
Coroner	Jann Smith
District Attorney	Sean Murray
Sheriff	Sean Smith
Surveyor	Steven McCormack
Treasurer & Public Trustee	Moni Grushkin

APPOINTED OFFICIALS

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


Residents of La Plata County
District Attorney
Board of County Commissioners
Elected Officials
Assessor
Clerk & Recorder
Coroner
Sheriff
Surveyor
Treasurer
County Attorney
County Manager
LPC Board of Health
Public Health Director
Public Health Dept
Admin
Innovation
Clinic
Community Health Promotion
Environmental Health & Communicable Disease
Deputy County Manager
General Services
Fleet
Fairgrounds Events
Facilities & Grounds
Human Services
Child Support Enforcement
Income Maintenance
Child Welfare
Child/Adult Protection
Veteran's Services
Information Technology
Operations
Applications
Senior Services
Administration
Risk Management
Public Works
Engineering
Road Maintenance
Solid Waste
Weed Control
Finance
Budget Analysis
General Accounting
HS Accounting
Payroll
Purchasing
Contract Management
Strategic Management
Communications
Innovations
Process Improvement
Office of Emergency Management
Community Development
Current Planning
Long Range Planning
Development Services
Building Dept
Building Plan Review
Building Inspection
Code Enforcement
Human Resources

SUMMARY BUDGET BY FUND

La Plata County Funds	2025 Projected Beginning Fund Balance	Operating Revenue		Operating Expenses		Reconcile to GAAP Net Income (Cerf)	2025 Budgeted Ending Fund Balance
		Revenues	Intra-County & Transfers In	Expenses	Capital, One Time, Contingency, & Transfers Out		
Major Governmental Funds							
General Fund	30,709,026	53,866,590	1,160,000	55,185,807	4,612,170	-	25,937,639
Road & Bridge Fund	5,726,652	8,656,737	-	10,215,664	289,781	-	3,877,944
Human Services Fund	3,260,744	7,636,199	-	7,530,831	50,000	-	3,316,112
Public Health Department	1,258,489	3,851,058	594,219	4,825,252	200,000	-	678,514
Capital Improvement Fund	16,548,707	-	2,000,000	-	8,137,000	-	10,411,707
Non-Major Special Revenue Funds							
Joint Sales Tax Fund	754,956	4,075,726	-	4,600,155	-	-	230,527
Durango Hills Road Impr Dist	129,475	98,842	-	100,478	40,000	-	87,839
Palo Verde Public Impr Dist#3	42,334	18,687	-	18,119	16,887	-	26,015
Conservation Trust Fund	7,237,543	556,661	-	-	7,794,204	-	-
District Attorney Fund	288,104	973,290	2,429,472	3,382,762	20,000	-	288,104
National Opioid Settlement	-	800,000	-	800,000	-	-	-
Lodger's Tax	-	850,000	-	850,000	-	-	-
Propriety - Internal Service Funds							
Capital Equip Replacement Fund	18,901,805	160,950	5,533,164	1,669,658	745,915	150,000	22,330,346
Employee Health Insurance	3,474,600	1,750,000	6,871,485	8,113,533	-	-	3,982,552
2025 Budgeted Ending Fund Balance	**88,332,435**	**83,294,740**	**18,588,340**	**97,292,258**	**21,905,957**	**150,000**	**71,167,300**

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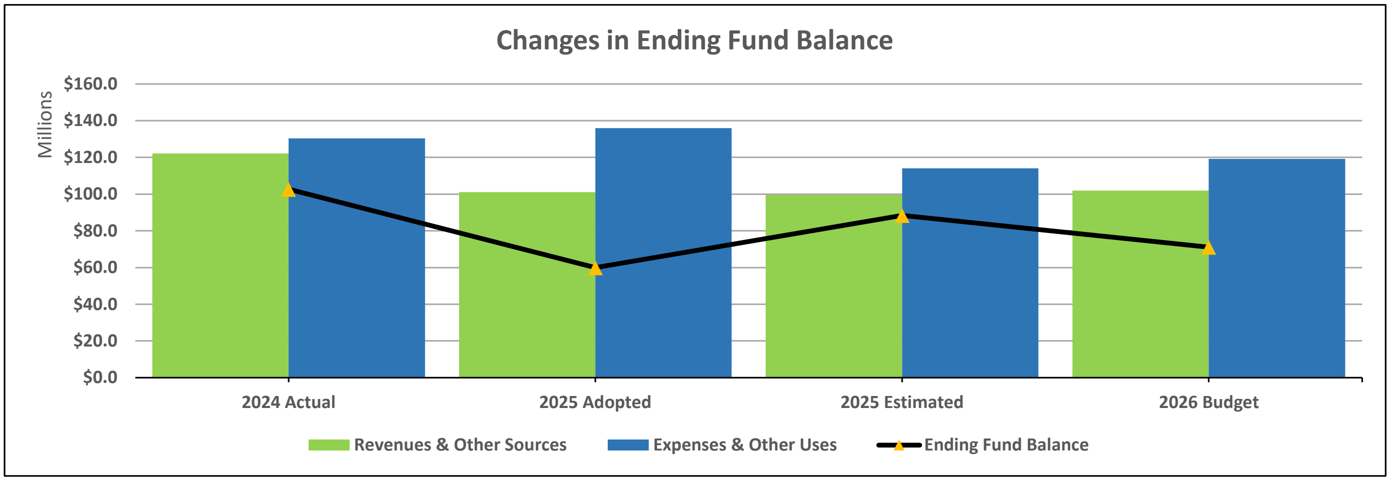
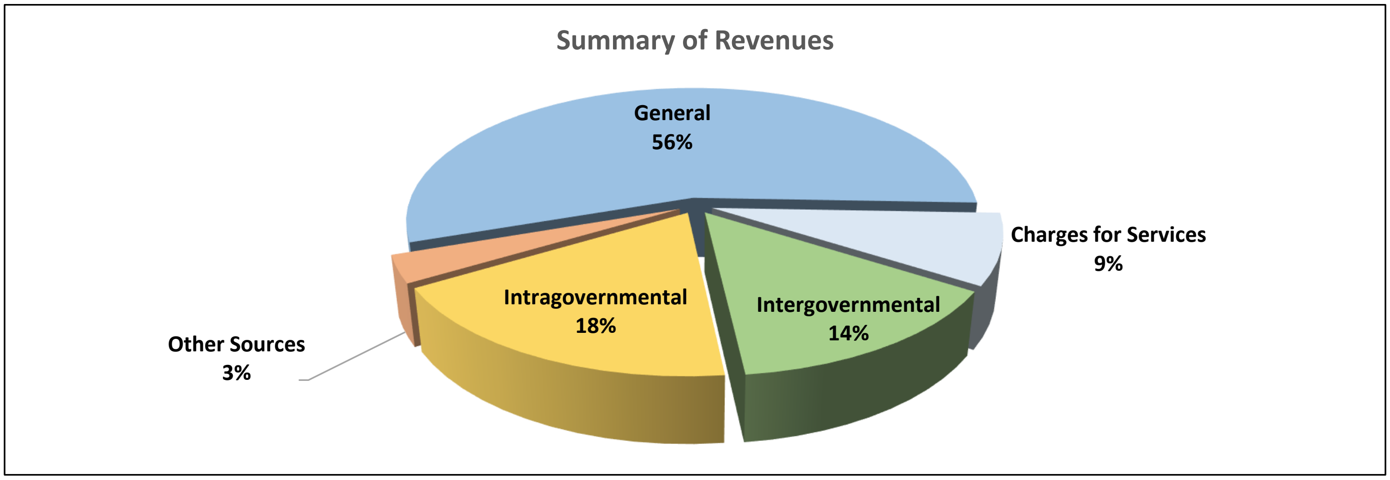
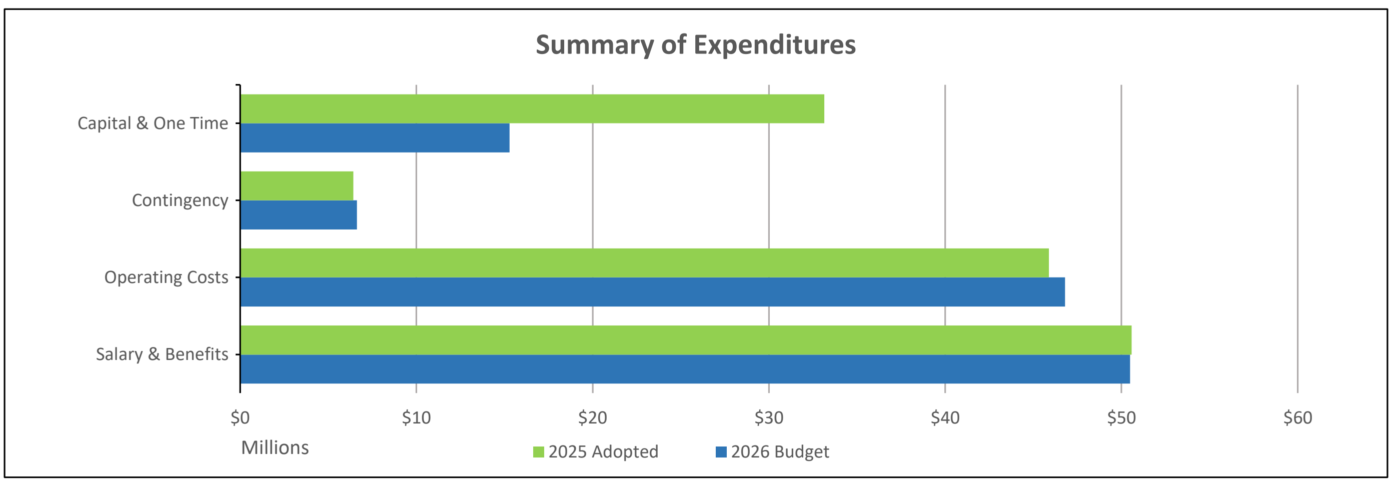
COUNTY WIDE SUMMARY

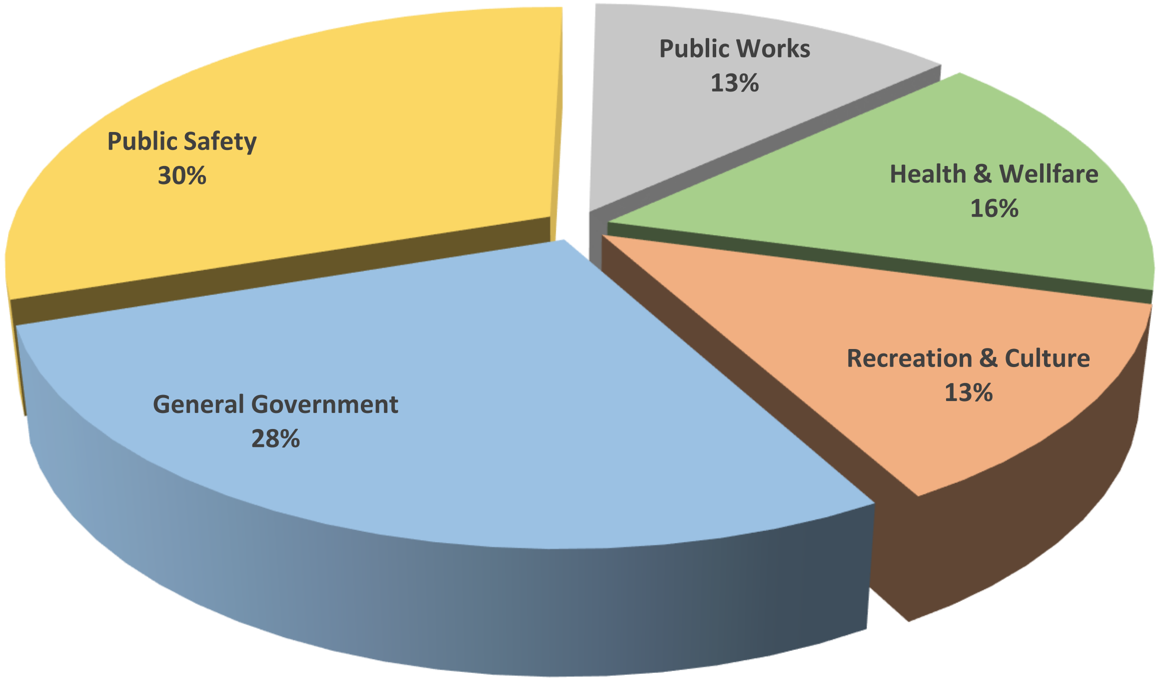
	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Beginning Fund Balance	$109,217,886	$94,795,294	$102,683,926	$88,332,435	($6,462,859)	($14,351,491)
Operating Revenue						
General Revenues						
Sales Tax	26,900,267	27,482,731	27,529,126	27,482,731	-	(46,395)
Miscellaneous	9,851,904	4,835,506	4,947,653	4,404,455	(431,051)	(543,198)
HUTF	3,562,624	3,788,808	3,788,808	3,361,793	(427,015)	(427,015)
Other Taxes	443,559	235,544	243,055	284,666	49,122	41,611
Property Taxes	19,610,524	17,613,744	17,674,940	19,139,245	1,525,501	1,464,305
Severance Taxes	564,702	678,040	678,040	600,000	(78,040)	(78,040)
Specific Ownership Taxes	1,801,983	1,652,389	654,519	1,638,861	(13,528)	984,342
General Revenues Total	**62,735,563**	**56,286,762**	**55,516,141**	**56,911,751**	**624,989**	**1,395,610**
Program Revenues						
Charges for Services	7,373,160	8,286,191	8,345,935	8,556,031	269,840	210,096
Intergovernmental	17,717,078	15,070,939	14,021,750	14,518,970	(551,969)	497,220
Program Revenues Total	**25,090,238**	**23,357,130**	**22,367,685**	**23,075,001**	**(282,129)**	**707,315**
Operational Revenues						
Transfers In	11,625,252	1,812,830	1,812,830	3,160,000	1,347,170	1,347,170
Intragovernmental Charges	14,819,270	15,262,444	15,341,632	15,428,340	165,896	86,708
Operational Revenues Total	**26,444,522**	**17,075,274**	**17,154,462**	**18,588,340**	**1,513,066**	**1,433,878**
Capital & One Time Revenues						
Capital Revenue & Grants	7,057,960	4,231,158	4,412,119	3,307,988	(923,170)	(1,104,131)
One Time Revenues	834,264	67,600	67,600	-	(67,600)	(67,600)
Capital & One Time Revenues Total	**7,892,224**	**4,298,758**	**4,479,719**	**3,307,988**	**(990,770)**	**(1,171,731)**
Operating Revenue Total	**122,162,547**	**101,017,924**	**99,518,007**	**101,883,080**	**865,156**	**2,365,072**
Operating Expenses						
Personnel Expenditures						
Salaries & Wages	35,761,642	36,215,220	35,556,064	36,773,866	558,646	1,217,802
Overtime	1,036,143	798,798	786,121	782,814	(15,984)	(3,307)
Medical Benefits	5,241,201	6,809,612	6,779,515	6,541,108	(268,503)	(238,406)
Other Benefits & Costs	5,967,411	6,301,014	6,268,363	5,997,204	(303,811)	(271,160)
Temporary Employees	590,209	444,463	465,199	398,702	(45,761)	(66,497)
Personnel Expenditures Total	**48,596,608**	**50,569,107**	**49,855,262**	**50,493,694**	**(75,413)**	**638,432**
Operational Expenditures						
Operating Expenditures	41,600,783	32,420,476	31,694,753	34,559,994	2,139,519	2,865,241
Transfers Out - Operations	752,000	1,881,765	1,794,026	1,085,000	(796,765)	(709,026)
Debt Service	16,887	16,887	16,887	16,887	-	-
Intragovernmental Charges	12,799,719	11,564,562	11,264,014	11,136,683	(427,879)	(127,331)
Operational Expenditures Total	**55,169,389**	**45,883,690**	**44,769,680**	**46,798,564**	**914,874**	**2,028,884**
Capital & One Time Expenditures						
Capital & One Time Expenditures	26,624,309	33,138,910	17,394,556	15,279,090	(17,859,821)	(2,115,466)
Contingencies	-	6,426,887	2,000,000	6,626,867	199,980	4,626,867
Capital & One Time Expenditures Total	**26,624,309**	**39,565,797**	**19,394,556**	**21,905,957**	**(17,659,841)**	**2,511,401**
Operating Expenses Total	**130,390,305**	**136,018,594**	**114,019,498**	**119,198,215**	**(16,820,379)**	**5,178,717**
Reconcile to GAAP Net Income (Cerf)	1,693,800	150,000	150,000	150,000	-	-
Ending Fund Balance	$102,683,928	$59,944,624	$88,332,436	$71,167,300		


Changes in Ending Fund Balance
Millions
$160.0
$140.0
$120.0
$100.0
$80.0
$60.0
$40.0
$20.0
$0.0
2024 Actual
2025 Adopted
2025 Estimated
2026 Budget
Revenues & Other Sources
Expenses & Other Uses
Ending Fund Balance


Summary of Revenues
General
56%
Charges for Services
9%
Intragovernmental
18%
Intergovernmental
14%
Other Sources
3%


Summary of Expenditures
Capital & One Time
Contingency
Operating Costs
Salary & Benefits
$0
$10
$20
$30
$40
$50
$60
Millions
2025 Adopted
2026 Budget

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	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	Inc/(Dec) from 2025 Budget
General Government	$48,934,743	39,320,383	33,256,967	33,252,707	-15.4%
Public Safety	$37,669,556	37,398,858	35,594,755	36,292,293	-3.0%
Public Works	$20,269,568	21,640,527	19,557,492	15,453,820	-28.6%
Health & Wellfare	$19,381,044	22,638,989	20,899,255	19,033,792	-15.9%
Recreation & Culture	$4,135,393	15,019,836	4,711,028	15,165,603	1.0%
Total	$130,390,305	$136,018,594	$114,019,498	$119,198,215	-12.4%

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.

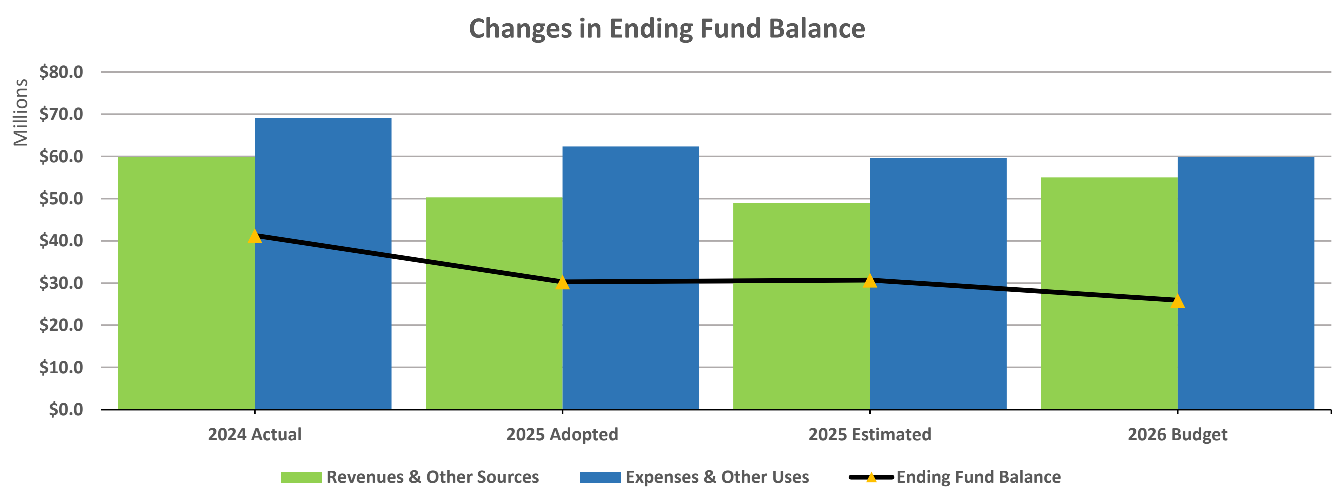
Health & Welfare - programs provided by the department of Human Services such as: child welfare and adult protections, child care quality, senior programs and child support enforcement. Programs provided by the Senior Services and Veterans Services, and contributions to municipalities and non-profit 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	Total Fund Balance
2026 Projected Beginning Fund Balance	30,709,026	5,726,652	3,260,744	1,258,489	16,548,707	57,503,618
Change in Fund Balance for Operations						
Operating Revenue						
Operating Revenue	54,677,190	8,656,737	7,636,199	4,445,277	-	75,415,403
Operating Revenue Total	**54,677,190**	**8,656,737**	**7,636,199**	**4,445,277**	**-**	**75,415,403**
Operating Expenses						
Operating Payroll	32,589,426	4,350,058	5,871,616	3,762,819	-	46,573,919
Operating Expenses	22,596,381	5,865,606	1,659,215	1,062,433	-	31,183,635
Operating Expenses Total	**55,185,807**	**10,215,664**	**7,530,831**	**4,825,252**	**-**	**77,757,553**
Change in Fund Balance for Operations	**(508,617)**	**(1,558,927)**	**105,368**	**(379,975)**	**-**	**(2,342,151)**
Change in Fund Balance for One Time Expenditures						
One Time Revenues						
Capital, One Time Revenues, Transfers In	349,400	-	-	-	2,000,000	2,349,400
One Time Revenues Total	**349,400**	**-**	**-**	**-**	**2,000,000**	**2,349,400**
One Time Expenditures						
Capital, Projects, One Time, Transfers Out	612,170	89,781	-	-	6,137,000	6,838,951
Contingency	4,000,000	200,000	50,000	200,000	2,000,000	6,450,000
One Time Expenditures Total	**4,612,170**	**289,781**	**50,000**	**200,000**	**8,137,000**	**13,288,951**
Change in Fund Balance for One Time Expenditures	**(4,262,770)**	**(289,781)**	**(50,000)**	**(200,000)**	**(6,137,000)**	**(10,939,551)**
Total Fund Balance	$25,937,639	$3,877,944	$3,316,112	$678,514	$10,411,707	$44,221,916

TOTAL CHANGE IN FUND BALANCE	**(4,771,387)**	**(1,848,708)**	**55,368**	**(579,975)**	**(6,137,000)**	**(13,281,702)**
Expected Ending Fund Balance	25,937,639	3,877,944	3,316,112	678,514	10,411,707	44,221,916
Less Reserved Fund Balance	19,731,476	3,825,564	409,978	144,758	-	24,111,776
EXPECTED UNASSIGNED FUND BALANCE	**$6,206,163**	**$52,380**	**$2,906,134**	**$533,756**	**$10,411,707**	**$20,110,140**
*Reserved Fund Balance:						
Non-Spendable	189,781	656,942	-	-	-	846,723
Restricted for:						
Economic Stabilization (TABOR)	1,941,527	-	-	144,758	-	2,086,285
Law Enforcement Forfeiture	-	-	-	-	-	-
Capital Improvements Road Impact	-	1,016,011		-	-	1,016,011
Child Welfare	-	-	409,978	-	-	409,978
Road Impact Fees	-	450,000	-	-	-	450,000
Committed for:						
Emergencies and Disasters	6,622,297	-	-	-	-	6,622,297
Economic Downturn	8,277,871	-	-	-	-	8,277,871
Operating Restricted	-	1,702,611	-	-	-	1,702,611
Assigned for:						
Loan Issuance	1,700,000	-	-	-	-	1,700,000
Insurance Liability	1,000,000	-	-	-	-	1,000,000
Reserved Ending Fund Balance:	19,731,476	3,825,564	409,978	144,758	-	24,111,775

	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Beginning Fund Balance	$50,526,519	$42,323,574	$41,277,188	$30,709,026	($11,614,548)	($10,568,162)
Operating Revenue						
Property Taxes	16,331,485	14,655,584	14,716,780	15,935,696	1,280,112	1,218,916
Sales Tax	15,155,749	17,274,430	17,320,825	20,652,005	3,377,575	3,331,180
Specific Ownership Taxes	1,500,535	1,406,417	539,970	1,400,000	(6,417)	860,030
Other Taxes	367,443	199,415	204,337	247,557	48,142	43,220
Intergovernmental	3,644,686	4,798,135	4,479,864	5,561,684	763,549	1,081,820
Licenses, Permits, Fees & Fines	4,800,127	4,312,718	4,175,818	4,562,768	250,050	386,950
Miscellaneous	8,735,786	3,681,119	3,769,541	3,615,397	(65,722)	(154,144)
Charges for Services	1,290,308	856,950	1,028,594	942,083	85,133	(86,511)
Severance Taxes	564,702	678,040	678,040	600,000	(78,040)	(78,040)
Transfers In	746,894	1,147,569	1,147,569	1,160,000	12,431	12,431
One Time Revenues	6,708,554	1,317,000	967,600	349,400	(967,600)	(618,200)
Operating Revenue Total	**59,846,268**	**50,327,377**	**49,028,938**	**55,026,590**	**4,699,213**	**5,997,652**
Operating Expenses						
Personnel & Operating Costs						
Salaries & Wages	22,611,080	22,719,273	22,577,937	23,614,565	895,292	1,036,628
Temporary Employees	333,071	219,971	219,971	334,000	114,029	114,029
Overtime	891,655	580,313	566,197	576,606	(3,707)	10,409
Medical Benefits	3,298,293	4,290,433	4,270,425	4,155,099	(135,334)	(115,326)
Other Benefits & Costs	3,806,210	3,965,419	3,943,062	3,909,156	(56,263)	(33,906)
Operating	26,157,060	15,403,847	14,830,144	19,573,231	4,169,384	4,743,087
Transfer to Other Funds	3,401,562	3,564,562	3,538,385	3,023,150	(541,412)	(515,235)
Personnel & Operating Costs Total	**60,498,931**	**50,743,818**	**49,946,121**	**55,185,807**	**4,441,989**	**5,239,686**
Capital & One Time Expenditures						
Capital Outlay	321,221	719,000	118,804	228,000	(491,000)	109,196
Contingency	-	3,000,000	2,000,000	4,000,000	1,000,000	2,000,000
One Time Expenditures	7,235,415	6,290,486	5,916,914	384,170	(5,906,316)	(5,532,744)
American Rescue Plan Expenditures	486,267	-	-	-	-	-
Affordable Housing	-	700,000	700,000	-	(700,000)	(700,000)
Broadband	$553,764	250,000	250,000	-	(250,000)	(250,000)
Transfer to CERF	-	665,261	665,261	-	(665,261)	(665,261)
Capital & One Time Expenditures Total	**8,596,667**	**11,624,747**	**9,650,979**	**4,612,170**	**(7,012,577)**	**(5,038,809)**
Operating Expenses Total	**69,095,599**	**62,368,565**	**59,597,100**	**59,797,977**	**(2,570,588)**	**200,877**
Ending Fund Balance	$41,277,189	$30,282,386	$30,709,026	$25,937,639		



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Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Taxes							
100.41000	Property Taxes	16,311,258	14,655,584	14,655,584	15,886,908	1,231,324	1,231,324
100.41200	Specific Ownership Taxes	1,500,535	1,406,417	539,970	1,400,000	(6,417)	860,030
100.41300	Sales Taxes	24,387,466	26,706,389	26,771,063	30,083,964	3,377,575	3,312,901
100.41320	Sales Taxes Allocated- Cities	(9,231,717)	(9,431,959)	(9,450,238)	(9,431,959)	-	18,279
100.41900	Delinquent Property Taxes	8,675	5,000	9,922	9,922	4,922	-
100.41910	Penalties & Interest Delin tax	141,360	22,000	22,000	26,428	4,428	4,428
100.41920	Prop Tax-Senior/Veteran Exem	125,597	120,000	120,000	123,937	3,937	3,937
100.41922	Retail Marijuana Tax	77,810	54,351	54,351	79,298	24,947	24,947
100.41925	Prop Tax - Personal Exem	35,206	-	41,196	36,788	36,788	(4,408)
100.41930	Abatements	(14,657)	(16,577)	(16,577)	(16,719)	(142)	(142)
100.41940	Tax Increment Financing	(14,979)	-	20,000	12,000	12,000	(8,000)
100.43310	Tobacco Taxes	28,658	14,641	14,641	24,691	10,050	10,050
Taxes Total		**33,355,212**	**33,535,846**	**32,781,912**	**38,235,258**	**4,699,412**	**5,453,346**
State Government Revenue							
100.43330	Severance Taxes	564,702	678,040	678,040	600,000	(78,040)	(78,040)
State Government Revenue Total		**564,702**	**678,040**	**678,040**	**600,000**	**(78,040)**	**(78,040)**
Federal Government Revenue							
100.43500	PILT	281,397	914,670	914,670	944,879	30,209	30,209
100.43510	Southern Ute Tribal PILT	246,133	188,937	169,725	169,725	(19,212)	-
100.43520	Mineral Leasing	336,963	297,989	297,989	317,915	19,926	19,926
100.44602	LATCF Funding	-	700,000	700,000	-	(700,000)	(700,000)
100.44660	DOW Impact Assistance	5,851	-	6,927	5,260	5,260	(1,667)
100.44661	Allocation DOW Impact Assist	(4,615)	-	(3,674)	(3,674)	(3,674)	-
Federal Government Revenue Total		**865,730**	**2,101,596**	**2,085,637**	**1,434,105**	**(667,491)**	**(651,532)**
License, Permit, Fee							
100.42110	Ambulance Licenses	-	100	-	-	(100)	-
100.42111	Secure Transport License	400	-	600	533	533	(67)
100.42115	Medical Marijuana Licenses	2,000	15,000	15,000	3,000	(12,000)	(12,000)
100.42116	Rec Marijuana Licenses	14,000	45,000	20,000	15,000	(30,000)	(5,000)
100.42118	Alcoholic Beverages	9,193	8,000	8,000	9,192	1,192	1,192
100.42302	Administration Fee	5,105	100,000	5,000	2,252	(97,748)	(2,748)
100.42305	Cable Franchise Fees	104,565	120,000	120,000	104,085	(15,915)	(15,915)
100.42700	Elec. Vehicle Charge Stn Fees	1,243	800	800	789	(11)	(11)
License, Permit, Fee Total		**136,506**	**288,900**	**169,400**	**134,851**	**(154,049)**	**(34,549)**
Charges for Services							
100.46115	Photocopies	-	200	200	-	(200)	(200)
Charges for Services Total		**-**	**200**	**200**	**-**	**(200)**	**(200)**
Miscellaneous Rev							
100.47002	Interest Income - Leases	3,239	-	1,017	1,017	1,017	-
100.47128	GSA Operations Rent	113,684	95,603	95,603	92,772	(2,831)	(2,831)
100.47129	GSA Operations Rent - Suttle	139,661	242,000	242,000	139,661	(102,339)	(102,339)
100.47190	Other Building Rentals	103,880	149,986	149,986	105,235	(44,751)	(44,751)
100.47191	SIU Rent	38,760	38,760	38,760	34,607	(4,153)	(4,153)
100.47800	Retirement Account Refunds	37,249	41,500	41,500	39,622	(1,878)	(1,878)
100.47900	Miscellaneous Revenue	2,459,136	40,000	74,705	70,365	30,365	(4,340)
100.47905	Vending Machine Commissions	-	100	-	-	(100)	-
100.47930	Public Trustee Special Reserve	12,936	-	-	-	-	-
100.48415	Transfer In from Medical Fund	1,538,268	-	-	-	-	-
100.49200	Lease Revenue	761,935	-	-	-	-	-
100.49300	SIBTA Revenue	469,052	-	-	-	-	-
Miscellaneous Rev Total		**5,677,799**	**607,949**	**643,571**	**483,279**	**(124,670)**	**(160,292)**

Account and Description	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Administrative Services	4,906,299	88,176	88,176	18,239	(69,937)	(69,937)
Clerk - Elections	271,338	150,000	150,000	100,000	(50,000)	(50,000)
Community Development	1,404,580	1,593,608	1,587,008	1,768,957	175,349	181,949
County Assessor	72,038	84,502	84,502	94,053	9,551	9,551
County Attorney	182,022	251,520	155,520	116,837	(134,683)	(38,683)
County Clerk & Recorder	1,672,850	1,108,000	1,182,005	1,108,000	-	(74,005)
County Coroner	2,850	1,500	2,300	2,650	1,150	350
County Treasurer	5,110,322	3,603,250	3,603,250	3,779,412	176,162	176,162
Detentions - 2020	1,831,524	1,356,095	1,630,531	1,642,438	286,343	11,907
Emergency Management	327,449	747,307	313,157	434,150	(313,157)	120,993
Facilities & Grounds	329,614	229,303	229,303	250,130	20,827	20,827
Fairgrounds	196,465	161,884	161,884	128,500	(33,384)	(33,384)
Finance Department	19,961	12,349	9,924	9,924	(2,425)	-
Human Resources Department	63,876	42,823	42,823	38,302	(4,521)	(4,521)
Information Technology	72,796	70,301	62,690	48,120	(22,181)	(14,570)
Landfill Closure	10,000	10,000	210,000	1,534,177	1,524,177	1,324,177
Pass Thrus	314,708	748,200	422,646	422,646	(325,554)	-
Procurement	11,977	9,535	9,464	11,048	1,513	1,584
Public Service Agency	1,998	4,900	4,900	1,830	(3,070)	(3,070)
Public Trustee's Office	26,562	48,760	48,760	61,080	12,320	12,320
Risk Management	48,961	14,722	14,722	69,142	54,420	54,420
Senior Services - County	92,021	92,341	151,838	145,826	53,485	(6,012)
Senior Services - Durango	1,228,774	1,593,195	1,479,246	1,484,275	(108,920)	5,029
Sheriff's Admin - 2000	212,762	261,000	192,219	166,000	(95,000)	(26,219)
Sheriff's Operations - 2010	321,627	267,937	269,637	162,371	(105,566)	(107,266)
Sheriff's Special Investigations - 201013	488,901	541,138	541,138	516,351	(24,787)	(24,787)
Veterans Services Office	26,581	20,000	20,000	22,104	2,104	2,104
Weed Management	(2,536)	2,500	2,535	2,535	35	-
TOTAL GENERAL FUND REVENUES	**59,846,268**	**50,327,377**	**49,028,938**	**55,026,590**	**4,699,213**	**5,997,652**

Account and Description	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Departments Operating						
Administrative Services	671,992	979,821	987,278	919,303	(60,518)	(67,975)
Board of County Commissioners	508,895	578,969	576,753	578,633	(336)	1,880
Clerk - Elections	668,038	407,267	402,451	464,556	57,289	62,105
Community Development - Building Division	1,188,833	1,076,280	1,076,280	1,187,849	111,569	111,569
Community Development - Planning Division	1,564,026	1,649,547	1,649,547	1,873,862	224,315	224,315
County Assessor	1,457,441	1,632,413	1,637,181	1,674,677	42,264	37,496
County Attorney	1,626,222	1,879,023	1,879,704	1,638,897	(240,126)	(240,807)
County Clerk & Recorder	1,526,689	1,579,997	1,694,860	1,578,044	(1,953)	(116,816)
County Coroner	533,738	582,806	583,104	582,152	(654)	(952)
County Surveyor	24,635	30,949	30,949	32,435	1,486	1,486
County Treasurer	526,274	686,098	686,098	683,308	(2,790)	(2,790)
Emergency Management	712,958	1,226,200	753,295	834,537	(391,663)	81,242
Extension Services	99,301	136,675	136,675	121,840	(14,835)	(14,835)
Facilities & Grounds	2,456,539	2,902,405	2,945,017	3,104,039	201,634	159,022
Fairgrounds	860,700	963,344	973,456	1,049,713	86,369	76,257
Finance Department	1,168,827	1,203,357	1,203,357	1,230,031	26,674	26,674
Human Resources Department	849,613	967,162	875,506	963,910	(3,252)	88,404
Information Technology	1,935,562	1,998,983	1,998,979	2,647,424	648,441	648,445
Landfill Closure	248,972	387,730	375,809	2,251,183	1,863,453	1,875,374
Old Main Professional Building	25,115	40,143	39,701	41,634	1,491	1,933
Pass Thrus	314,708	748,200	422,646	422,646	(325,554)	-
Procurement	186,278	193,085	6,482	198,458	5,373	191,976
Public Service Agency	2,200,333	1,093,097	1,093,097	763,061	(330,036)	(330,036)
Public Trustee's Office	23,861	29,314	29,314	17,981	(11,333)	(11,333)
Risk Management	1,294,156	380,239	380,239	289,549	(90,690)	(90,690)
Senior Services - County	190,546	86,525	85,631	152,820	66,295	67,189
Senior Services - Durango	1,226,079	1,322,976	1,300,206	1,429,452	106,476	129,246
Detentions - 2020	10,430,935	10,703,885	10,639,343	11,138,541	434,656	499,198
Sheriff's Admin - 2000	2,204,638	2,247,990	2,190,648	2,235,633	(12,357)	44,985
Sheriff's Criminal Investigations - 201014	970,050	1,075,375	1,061,725	1,099,472	24,097	37,747
Sheriff's Operations - 2010	6,881,619	7,039,066	7,016,065	7,456,133	417,067	440,068
Sheriff's Special Investigations - 201013	1,058,635	1,173,281	1,155,781	1,107,277	(66,005)	(48,504)
Transfers In/Out	9,340,090	-	-	2,000,000	2,000,000	2,000,000
Veterans Services Office	70,869	78,932	76,882	79,985	1,053	3,103
Weed Management	153,423	180,795	167,775	147,819	(32,976)	(19,956)
Transfer to District Attorney	2,207,043	2,470,043	2,443,866	2,428,631	(41,412)	(15,235)
General Fund Revenues	2,053,587	-	-	-	-	-
Strategic Management	339,117	481,142	481,142	524,974	43,832	43,832
Departments Operating Total	**59,800,338**	**50,213,111**	**49,056,842**	**54,950,458**	**4,737,347**	**5,893,616**
Other Uses						
Affordable Housing	-	700,000	700,000	-	(700,000)	(700,000)
American Rescue Plan Expense	486,267	-	-	-	-	-
Broadband	553,764	250,000	250,000	-	(250,000)	(250,000)
Capital Outlay	321,221	719,000	118,804	228,000	(491,000)	109,196
Contingency	-	3,000,000	2,000,000	4,000,000	1,000,000	2,000,000
DOLA Broadband Expenditures	3,539,522	-	-	-	-	-
One Time	3,199,968	5,726,674	5,711,674	25,000	(5,701,674)	(5,686,674)
Transfers In/Out	1,194,519	1,759,780	1,759,780	594,519	(1,165,261)	(1,165,261)
Other Uses Total	**9,295,261**	**12,155,454**	**10,540,258**	**4,847,519**	**(7,307,935)**	**(5,692,739)**

Overview	
General Support Required $941,064	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1012101.44344	Cost Allocation Revenue	31,938	20,576	20,576	18,239	(2,337)	(2,337)
1012101.44360	DOLA Broadband Grant	3,548,180	-	-	-	-	-
1012101.44365	DOLA IHOI Westside Triangle	834,264	67,600	67,600	-	(67,600)	(67,600)
1012101.44607	American Rescue Plan Funding	491,917	-	-	-	-	-
Operating Revenue Total		**4,906,299**	**88,176**	**88,176**	**18,239**	**(69,937)**	**(69,937)**
Operating Payroll							
1012101.51000	Salaries & Wage	685,259	649,587	649,587	639,507	(10,080)	(10,080)
1012101.51230	Overtime	669	2,606	2,606	2,606	-	-
1012101.52001	Medical Insurance	78,362	88,804	88,804	100,928	12,124	12,124
1012101.52020	Other Insurance & Benefits	9,084	8,399	8,399	7,926	(473)	(473)
1012101.52100	Social Security Contributions	48,032	45,846	45,846	44,842	(1,004)	(1,004)
1012101.52200	Retirement Contributions	40,046	38,018	38,018	34,082	(3,936)	(3,936)
1012101.52330	Worker's Compensation	662	527	527	554	27	27
1012101.52410	Cell Phone Allowance	526	520	520	-	(520)	(520)
1012101.52500	Annual Leave Conversion	4,961	5,766	5,766	-	(5,766)	(5,766)
Operating Payroll Total		**867,601**	**840,073**	**840,073**	**830,445**	**(9,628)**	**(9,628)**
Operating Expenses							
1012101.53311	Special Projects	9,654	13,790	13,790	-	(13,790)	(13,790)
1012101.53800	Software Maintenance Contract	39,360	31,755	40,000	33,476	1,721	(6,524)
1012101.53816	Software Maintenance Alloc.	-	5,190	5,190	5,190	-	-
1012101.53825	Consultants	8,000	8,500	8,500	6,000	(2,500)	(2,500)
1012101.53842	Fairgrounds Master Plan	1,500	-	-	-	-	-
1012101.53930	Other Professional Services	56	18,900	18,400	10,000	(8,900)	(8,400)
1012101.54150	Telephone	436	-	125	150	150	25
1012101.54410	Building Rent	159,769	40,737	40,737	-	(40,737)	(40,737)
1012101.55210	Prop, Casualty & Liability Ins	-	1,702	1,702	1,940	238	238
1012101.55400	Advertising	4,382	3,780	3,780	4,400	620	620
1012101.55500	Printing	-	111	111	100	(11)	(11)
1012101.55520	Photocopy	3,083	2,468	2,468	3,500	1,032	1,032
1012101.55600	Postage & Box Rent	1,487	2,500	2,500	3,000	500	500
1012101.55725	Dues & Subscriptions	5,815	1,907	2,336	3,500	1,593	1,164
1012101.55920	Meetings	5,132	3,338	3,000	3,000	(338)	-
1012101.55960	Policy Dev & Public Outreach	76,937	-	-	-	-	-
1012101.56114	Computer Equip & Software	124	-	-	-	-	-
1012101.56125	Equipment & Supplies-Non Captl	3,107	-	-	-	-	-
1012101.56134	Furniture, Fixtures, Office Eq	8,814	-	-	-	-	-
1012101.56170	Operating Supplies	2,227	3,272	3,272	3,000	(272)	(272)
1012101.56179	Resource Conservation Supplies	160	1,242	1,242	-	(1,242)	(1,242)
1012101.56181	Innovation Supplies & Books	36	-	-	-	-	-
1012101.57055	GASB 87 Lease Clearing	(488,610)	-	-	-	-	-
1012101.57060	GASB 96 SIBTA Clearing	(45,580)	-	-	-	-	-
1012101.57560	Miscellaneous Expense	1,154	-	-	-	-	-
1012101.57650	CERF Fuel	229	556	52	-	(556)	(52)
1012101.57655	CERF Maintenance & Repair	1,359	-	-	11,602	11,602	11,602
1012101.57670	CERF Rental Charges	5,760	-	-	-	-	-
Operating Expenses Total		**(195,608)**	**139,748**	**147,205**	**88,858**	**(50,890)**	**(58,347)**
Other Uses							
1012101.53480	DOLA IHOI Westside Triangle	960,968	96,674	96,674	-	(96,674)	(96,674)
1012101.53845	Homeless Expenditures	23,000	50,000	35,000	25,000	(25,000)	(10,000)
1012101.53989	LATCF Expense	-	700,000	700,000	-	(700,000)	(700,000)
1012101.53991	DOLA Broadband Expenditures	3,539,522	-	-	-	-	-
1012101.53992	Broadband	553,764	250,000	250,000	-	(250,000)	(250,000)
1012101.53993	Affordable Housing	-	700,000	700,000	-	(700,000)	(700,000)
1012101.53996	American Rescue Plan Expense	486,267	-	-	-	-	-
1012101.57580	Community Infrastructure Proj	2,200,000	4,880,000	4,880,000	-	(4,880,000)	(4,880,000)
Other Uses Total		**7,763,521**	**6,676,674**	**6,661,674**	**25,000**	**(6,651,674)**	**(6,636,674)**
Capital Outlay							
1012101.59108	Camera for Broadcasting	-	20,000	20,000	15,000	(5,000)	(5,000)
Capital Outlay Total		**-**	**20,000**	**20,000**	**15,000**	**(5,000)**	**(5,000)**
TOTAL ADMINISTRATIVE EXPENDITURES		**8,435,513**	**7,676,495**	**7,668,952**	**959,303**	**(6,717,192)**	**(6,709,649)**

Overview	
General Support Required $1,580,624	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1010101.42301	Assessor's DPL Fees	65,885	27,000	27,000	39,300	12,300	12,300
1010101.42303	Assessor's Fees	673	200	200	-	(200)	(200)
1010101.47617	Pictometry Contributions	5,480	57,302	57,302	54,753	(2,549)	(2,549)
Operating Revenue Total		**72,038**	**84,502**	**84,502**	**94,053**	**9,551**	**9,551**
Operating Payroll							
1010101.51000	Salaries & Wage	912,491	1,115,249	1,115,249	1,011,214	(104,035)	(104,035)
1010101.51001	Budget Salary & Comp Offset	-	(225,467)	(225,467)	-	225,467	225,467
1010101.51120	Temporary Salaries	7,505	-	-	-	-	-
1010101.51230	Overtime	434	1,563	1,563	-	(1,563)	(1,563)
1010101.52001	Medical Insurance	141,955	218,128	218,128	182,217	(35,911)	(35,911)
1010101.52020	Other Insurance & Benefits	15,427	19,116	19,116	16,564	(2,552)	(2,552)
1010101.52100	Social Security Contributions	66,349	81,114	81,114	72,939	(8,175)	(8,175)
1010101.52200	Retirement Contributions	54,571	65,158	65,158	50,805	(14,353)	(14,353)
1010101.52330	Worker's Compensation	5,574	5,916	5,916	6,212	296	296
1010101.52500	Annual Leave Conversion	5,436	6,050	6,050	-	(6,050)	(6,050)
Operating Payroll Total		**1,209,741**	**1,286,827**	**1,286,827**	**1,339,951**	**53,124**	**53,124**
Operating Expenses							
1010101.53131	Pictometry Project	73,019	107,625	107,625	143,747	36,122	36,122
1010101.53800	Software Maintenance Contract	100,272	106,227	106,227	110,549	4,322	4,322
1010101.53816	Software Maintenance Alloc.	-	12,218	12,218	12,218	-	-
1010101.53930	Other Professional Services	-	832	832	1,935	1,103	1,103
1010101.54150	Telephone	1,260	1,075	1,075	100	(975)	(975)
1010101.55210	Prop, Casualty & Liability Ins	-	19,096	19,096	21,764	2,668	2,668
1010101.55500	Printing	-	14,500	14,500	3,000	(11,500)	(11,500)
1010101.55520	Photocopy	2,652	3,000	3,000	2,700	(300)	(300)
1010101.55600	Postage & Box Rent	3,078	13,500	13,500	3,000	(10,500)	(10,500)
1010101.55725	Dues & Subscriptions	8,099	4,332	9,100	9,100	4,768	-
1010101.55940	Training	17,748	10,704	10,704	8,000	(2,704)	(2,704)
1010101.56114	Computer Equip & Software	21,694	30,500	30,500	7,200	(23,300)	(23,300)
1010101.56170	Operating Supplies	8,799	4,980	4,980	5,000	20	20
1010101.57055	GASB 87 Lease Clearing	(2,272)	-	-	-	-	-
1010101.57572	Abatement Refunds	-	2,000	2,000	-	(2,000)	(2,000)
1010101.57650	CERF Fuel	1,632	1,309	1,309	1,081	(228)	(228)
1010101.57655	CERF Maintenance & Repair	2,013	968	968	352	(616)	(616)
1010101.57670	CERF Rental Charges	9,708	12,720	12,720	4,980	(7,740)	(7,740)
Operating Expenses Total		**247,700**	**345,586**	**350,354**	**334,726**	**(10,860)**	**(15,628)**
TOTAL ASSESSOR EXPENDITURES		**1,457,441**	**1,632,413**	**1,637,181**	**1,674,677**	**42,264**	**37,496**

Overview	
General Support Required $1,522,060	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1012201.44344	Cost Allocation Revenue	75,853	45,520	45,520	41,837	(3,683)	(3,683)
1012201.46940	Charges for Services - DHS	106,170	206,000	110,000	75,000	(131,000)	(35,000)
Operating Revenue Total		**182,022**	**251,520**	**155,520**	**116,837**	**(134,683)**	**(38,683)**
Operating Payroll							
1012201.51000	Salaries & Wage	1,052,503	1,175,919	1,175,919	1,041,644	(134,275)	(134,275)
1012201.52001	Medical Insurance	125,685	155,526	155,526	126,246	(29,280)	(29,280)
1012201.52020	Other Insurance & Benefits	13,616	14,594	14,594	12,444	(2,150)	(2,150)
1012201.52100	Social Security Contributions	73,244	82,231	82,231	72,369	(9,862)	(9,862)
1012201.52200	Retirement Contributions	61,560	68,163	68,163	51,009	(17,154)	(17,154)
1012201.52330	Worker's Compensation	3,463	2,060	2,060	2,163	103	103
1012201.52410	Cell Phone Allowance	526	520	520	-	(520)	(520)
1012201.52500	Annual Leave Conversion	7,370	6,579	6,579	-	(6,579)	(6,579)
Operating Payroll Total		**1,337,967**	**1,505,591**	**1,505,592**	**1,305,875**	**(199,716)**	**(199,717)**
Operating Expenses							
1012201.53510	Outside Counsel	197,376	240,000	240,000	215,000	(25,000)	(25,000)
1012201.53800	Software Maintenance Contract	17,779	21,000	21,000	22,500	1,500	1,500
1012201.53816	Software Maintenance Alloc.	-	3,645	3,645	3,645	-	-
1012201.53825	Consultants	19,189	40,000	40,000	25,000	(15,000)	(15,000)
1012201.53935	Litigation	118	778	778	600	(178)	(178)
1012201.54150	Telephone	3,987	3,400	3,400	-	(3,400)	(3,400)
1012201.54410	Building Rent	1,810	1,700	1,700	1,700	-	-
1012201.55210	Prop, Casualty & Liability Ins	-	6,649	6,649	7,578	929	929
1012201.55520	Photocopy	3,757	2,320	3,000	3,000	680	-
1012201.55600	Postage & Box Rent	825	812	812	812	-	-
1012201.55725	Dues & Subscriptions	26,925	39,000	39,000	41,250	2,250	2,250
1012201.55920	Meetings	12,466	11,400	11,400	10,000	(1,400)	(1,400)
1012201.56114	Computer Equip & Software	1,706	1,291	1,291	500	(791)	(791)
1012201.56134	Furniture, Fixtures, Office Eq	3,055	224	224	224	-	-
1012201.56170	Operating Supplies	1,959	1,213	1,213	1,213	-	-
1012201.57055	GASB 87 Lease Clearing	(2,696)	-	-	-	-	-
Operating Expenses Total		**288,256**	**373,432**	**374,112**	**333,022**	**(40,410)**	**(41,090)**
TOTAL COUNTY ATTORNEY EXPENDITURES		**1,626,222**	**1,879,023**	**1,879,704**	**1,638,897**	**(240,126)**	**(240,807)**

Overview
General Support Required $578,633

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Payroll							
1010001.51000	Salaries & Wage	323,408	360,162	360,162	379,972	19,810	19,810
1010001.52001	Medical Insurance	24,807	29,856	29,856	31,499	1,643	1,643
1010001.52020	Other Insurance & Benefits	4,474	4,663	4,663	4,931	268	268
1010001.52100	Social Security Contributions	24,185	26,971	26,971	28,457	1,486	1,486
1010001.52200	Retirement Contributions	16,182	18,009	18,009	15,961	(2,048)	(2,048)
1010001.52330	Worker's Compensation	3,077	3,127	3,127	3,284	157	157
Operating Payroll Total		**396,133**	**442,788**	**442,788**	**464,104**	**21,316**	**21,316**
Operating Expenses							
1010001.53110	Contracted Employee Services	2,940	13,500	13,500	7,500	(6,000)	(6,000)
1010001.53816	Software Maintenance Alloc.	-	2,167	2,167	2,167	-	-
1010001.54150	Telephone	2,078	1,752	1,590	1,590	(162)	-
1010001.55210	Prop, Casualty & Liability Ins	-	10,093	10,093	11,503	1,410	1,410
1010001.55710	Dues - Colorado Counties (CCI)	22,241	27,400	26,160	27,400	-	1,240
1010001.55715	Dues - Region 9 Edd	49,921	49,921	49,921	39,937	(9,984)	(9,984)
1010001.55725	Dues & Subscriptions	18,634	24,850	23,000	16,998	(7,852)	(6,002)
1010001.55920	Meetings	16,589	5,434	5,434	5,434	-	-
1010001.56170	Operating Supplies	59	500	500	500	-	-
1010001.56180	Special Events & Productions	301	564	1,600	1,500	936	(100)
Operating Expenses Total		**112,762**	**136,181**	**133,965**	**114,529**	**(21,652)**	**(19,436)**
TOTAL BOCC EXPENDITURES		**508,895**	**578,969**	**576,753**	**578,633**	**(336)**	**1,880**

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Overview	
General Support Required $1,292,754	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1012601.42307	Surveyor Fees	2,250	17,500	17,500	17,500	-	-
1012601.42328	General Planning Fees	85,812	69,530	69,530	90,000	20,470	20,470
1012601.42329	Consultant Fee Reimbursement	1,388	12,000	12,000	100,000	88,000	88,000
1012601.42395	Oil & Gas Facility Fees	1,300	20,000	13,400	13,400	(6,600)	-
1023002.42701	Building Structures Permits	1,313,691	1,469,578	1,469,578	1,543,057	73,479	73,479
1023002.46100	Maps & Code Book Sales	440	2,500	2,500	2,500	-	-
1023002.47861	Refund/Reimbursement	(300)	2,500	2,500	2,500	-	-
Operating Revenue Total		**1,404,580**	**1,593,608**	**1,587,008**	**1,768,957**	**175,349**	**181,949**
Operating Payroll							
1023002.51000	Salaries & Wage	768,714	802,255	802,255	786,288	(15,967)	(15,967)
1023002.51001	Budget Salary & Comp Offset	-	(215,912)	(215,912)	-	215,912	215,912
1023002.51230	Overtime	1,890	1,500	1,500	-	(1,500)	(1,500)
1023002.52001	Medical Insurance	152,213	188,683	188,683	170,967	(17,716)	(17,716)
1023002.52020	Other Insurance & Benefits	14,019	14,736	14,736	14,086	(650)	(650)
1023002.52100	Social Security Contributions	53,941	56,999	56,999	56,465	(534)	(534)
1023002.52200	Retirement Contributions	46,988	53,140	53,140	44,572	(8,568)	(8,568)
1023002.52330	Worker's Compensation	3,998	3,396	3,396	3,566	170	170
1023002.52500	Annual Leave Conversion	3,516	3,999	3,999	-	(3,999)	(3,999)
Operating Payroll Total		**1,045,279**	**908,796**	**908,796**	**1,075,944**	**167,148**	**167,148**
Operating Expenses							
1023002.53800	Software Maintenance Contract	48,133	42,624	42,624	42,761	137	137
1023002.53805	Scanning/Imaging	11,264	15,000	15,000	1,200	(13,800)	(13,800)
1023002.53816	Software Maintenance Alloc.	-	7,326	7,326	7,326	-	-
1023002.53920	Other Contracted Services	-	4,050	4,050	4,050	-	-
1023002.54150	Telephone	4,519	3,555	3,555	3,555	-	-
1023002.55210	Prop, Casualty & Liability Ins	-	10,960	10,960	12,491	1,531	1,531
1023002.55520	Photocopy	2,736	3,030	3,030	3,030	-	-
1023002.55600	Postage & Box Rent	655	800	800	800	-	-
1023002.55725	Dues & Subscriptions	389	875	875	875	-	-
1023002.55920	Meetings	82	275	275	275	-	-
1023002.55940	Training	10,398	8,286	8,286	9,900	1,614	1,614
1023002.56114	Computer Equip & Software	1,069	1,705	1,705	1,705	-	-
1023002.56134	Furniture, Fixtures, Office Eq	2,981	881	881	881	-	-
1023002.56170	Operating Supplies	3,098	3,524	3,524	3,524	-	-
1023002.56420	Books & Periodicals	4,577	1,782	1,782	4,860	3,078	3,078
1023002.57650	CERF Fuel	7,027	7,338	7,338	8,062	724	724
1023002.57655	CERF Maintenance & Repair	10,252	11,817	11,817	6,610	(5,207)	(5,207)
1023002.57670	CERF Rental Charges	36,374	43,656	43,656	-	(43,656)	(43,656)
Operating Expenses Total		**143,554**	**167,484**	**167,484**	**111,905**	**(55,579)**	**(55,579)**
Capital Outlay							
1023002.59135	Capital Outlay Op Equip	36,234	-	-	-	-	-
1023002.59404	Capital Outlay - Building	49,858	-	-	-	-	-
Capital Outlay Total		**86,092**	**-**	**-**	**-**	**-**	**-**
TOTAL BUILDING INSPECTION EXPENDITURES		**1,274,925**	**1,076,280**	**1,076,280**	**1,187,849**	**111,569**	**111,569**

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Payroll							
1012601.51000	Salaries & Wage	1,062,633	1,253,617	1,253,617	1,240,657	(12,960)	(12,960)
1012601.51001	Budget Salary & Comp Offset	-	(219,563)	(219,563)	-	219,563	219,563
1012601.51230	Overtime	45	192	192	-	(192)	(192)
1012601.52001	Medical Insurance	111,853	183,115	183,115	177,220	(5,895)	(5,895)
1012601.52020	Other Insurance & Benefits	15,912	18,670	18,670	18,366	(304)	(304)
1012601.52100	Social Security Contributions	77,617	92,664	92,664	91,509	(1,155)	(1,155)
1012601.52200	Retirement Contributions	59,319	68,832	68,832	57,565	(11,267)	(11,267)
1012601.52330	Worker's Compensation	1,340	1,186	1,186	1,246	60	60
1012601.52410	Cell Phone Allowance	263	260	260	260	-	-
1012601.52500	Annual Leave Conversion	1,871	5,973	5,973	-	(5,973)	(5,973)
Operating Payroll Total		**1,330,853**	**1,404,945**	**1,404,945**	**1,586,823**	**181,878**	**181,878**
Operating Expenses							
1012601.53800	Software Maintenance Contract	46,485	38,927	38,927	41,233	2,306	2,306
1012601.53816	Software Maintenance Alloc.	-	11,689	11,689	11,689	-	-
1012601.53825	Consultants	140,859	150,000	150,000	150,000	-	-
1012601.53830	Surveyors	14,675	7,672	7,672	17,500	9,828	9,828
1012601.53930	Other Professional Services	3,279	-	-	-	-	-
1012601.53950	Conservation Easements	2,946	7,000	7,000	7,000	-	-
1012601.54150	Telephone	673	239	239	-	(239)	(239)
1012601.55210	Prop, Casualty & Liability Ins	-	3,827	3,827	4,362	535	535
1012601.55400	Advertising	1,165	1,094	1,094	1,000	(94)	(94)
1012601.55520	Photocopy	4,337	2,920	2,920	2,920	-	-
1012601.55600	Postage & Box Rent	3,184	1,608	1,608	4,000	2,392	2,392
1012601.55730	Membership & Registrat Fees	4,286	9,060	9,060	9,060	-	-
1012601.55920	Meetings	2,857	3,715	3,715	3,715	-	-
1012601.55940	Training	2,417	-	-	-	-	-
1012601.56112	Computer & Operating Equip	2,393	-	-	-	-	-
1012601.56134	Furniture, Fixtures, Office Eq	700	2,000	2,000	-	(2,000)	(2,000)
1012601.56170	Operating Supplies	2,606	4,500	4,500	4,000	(500)	(500)
1012601.57055	GASB 87 Lease Clearing	(2,883)	-	-	-	-	-
1012601.57650	CERF Fuel	474	351	351	536	185	185
1012601.57655	CERF Maintenance & Repair	320	-	-	-	-	-
1012601.57670	CERF Rental Charges	2,400	-	-	30,024	30,024	30,024
Operating Expenses Total		**233,174**	**244,602**	**244,602**	**287,039**	**42,437**	**42,437**
TOTAL PLANNING EXPENDITURES		**1,564,026**	**1,649,547**	**1,649,547**	**1,873,862**	**224,315**	**224,315**
TOTAL COMMUNITY DEVELOPMENT EXP.		**2,838,951**	**2,725,827**	**2,725,827**	**3,061,711**	**335,884**	**335,884**

Overview
General Support Required $470,044

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1010201.42331	Clerk's Restrict HB 1119 Fees	10,233	8,000	8,000	8,000	-	-
1010201.42334	Clerk's Fees	1,631,839	1,100,000	1,100,000	1,100,000	-	-
1010201.44321	ERTB Grant	30,779	-	74,005	-	-	(74,005)
Operating Revenue Total		**1,672,850**	**1,108,000**	**1,182,005**	**1,108,000**	**-**	**(74,005)**
Operating Payroll							
1010201.51000	Salaries & Wage	1,014,934	1,043,408	1,043,408	1,065,386	21,978	21,978
1010201.51230	Overtime	2,911	3,310	-	4,000	690	4,000
1010201.52001	Medical Insurance	179,806	213,827	213,827	204,876	(8,951)	(8,951)
1010201.52020	Other Insurance & Benefits	17,840	18,009	18,009	17,821	(188)	(188)
1010201.52100	Social Security Contributions	72,516	75,683	75,683	77,218	1,535	1,535
1010201.52200	Retirement Contributions	62,320	64,108	64,108	52,226	(11,882)	(11,882)
1010201.52330	Worker's Compensation	1,602	1,638	1,638	1,720	82	82
1010201.52500	Annual Leave Conversion	3,114	5,925	5,925	-	(5,925)	(5,925)
Operating Payroll Total		**1,355,043**	**1,425,908**	**1,422,598**	**1,423,247**	**(2,661)**	**649**
Operating Expenses							
1010201.53310	Auditing	650	-	-	-	-	-
1010201.53800	Software Maintenance Contract	19,569	24,769	21,445	21,575	(3,194)	130
1010201.53805	Scanning/Imaging	1,288	273	273	-	(273)	(273)
1010201.53808	ERTB Grant Expenditures	30,779	-	74,005	-	-	(74,005)
1010201.53816	Software Maintenance Alloc.	-	12,525	12,525	12,525	-	-
1010201.53920	Other Contracted Services	57,180	10,000	60,000	10,000	-	(50,000)
1010201.54150	Telephone	5,819	6,000	6,000	6,000	-	-
1010201.54410	Building Rent	7,200	7,200	7,200	7,200	-	-
1010201.55210	Prop, Casualty & Liability Ins	-	5,287	5,287	6,026	739	739
1010201.55520	Photocopy	6,566	5,586	6,000	5,586	-	(414)
1010201.55600	Postage & Box Rent	65,159	65,000	65,000	70,000	5,000	5,000
1010201.55725	Dues & Subscriptions	2,176	1,873	1,950	2,200	327	250
1010201.55920	Meetings	31	-	-	-	-	-
1010201.55940	Training	3,068	2,256	2,256	1,000	(1,256)	(1,256)
1010201.56170	Operating Supplies	11,045	13,000	10,000	5,000	(8,000)	(5,000)
1010201.57055	GASB 87 Lease Clearing	(34,409)	-	-	-	-	-
1010201.57060	GASB 96 SIBTA Clearing	(12,875)	-	-	-	-	-
1010201.57650	CERF Fuel	722	320	320	509	189	189
1010201.57655	CERF Maintenance & Repair	500	-	-	-	-	-
1010201.57670	CERF Rental Charges	7,176	-	-	7,176	7,176	7,176
Operating Expenses Total		**171,646**	**154,089**	**272,261**	**154,797**	**708**	**(117,464)**
TOTAL CLERK & RECORDER EXPENDITURES		**1,526,689**	**1,579,997**	**1,694,860**	**1,578,044**	**(1,953)**	**(116,816)**

Overview	
General Support Required $364,556	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1010251.46140	Election reimbursement	271,338	150,000	150,000	100,000	(50,000)	(50,000)
Operating Revenue Total		**271,338**	**150,000**	**150,000**	**100,000**	**(50,000)**	**(50,000)**
Operating Payroll							
1010251.51000	Salaries & Wage	60,333	60,693	60,693	64,032	3,339	3,339
1010251.51230	Overtime	18,906	1,996	1,996	-	(1,996)	(1,996)
1010251.52001	Medical Insurance	17,906	19,256	19,256	20,316	1,060	1,060
1010251.52020	Other Insurance & Benefits	1,489	1,210	1,210	1,281	71	71
1010251.52100	Social Security Contributions	5,507	4,289	4,289	4,526	237	237
1010251.52200	Retirement Contributions	3,074	3,035	3,035	2,690	(345)	(345)
1010251.52330	Worker's Compensation	39	38	38	40	2	2
1010251.52500	Annual Leave Conversion	1,146	508	508	-	(508)	(508)
Operating Payroll Total		**108,401**	**91,026**	**91,026**	**92,885**	**1,859**	**1,859**
Operating Expenses							
1010251.53800	Software Maintenance Contract	99,495	99,220	99,220	100,000	780	780
1010251.53816	Software Maintenance Alloc.	-	833	833	833	-	-
1010251.53890	Election Judges Reimbursement	148,188	70,000	70,000	100,000	30,000	30,000
1010251.53920	Other Contracted Services	4,290	-	-	-	-	-
1010251.54150	Telephone	2,556	3,000	2,700	2,700	(300)	-
1010251.55210	Prop, Casualty & Liability Ins	-	121	121	138	17	17
1010251.55400	Advertising	6,509	516	1,000	2,000	1,484	1,000
1010251.55500	Printing	222,086	110,000	105,000	120,000	10,000	15,000
1010251.55600	Postage & Box Rent	52,610	21,385	21,385	40,000	18,615	18,615
1010251.55940	Training	3,957	3,542	3,542	1,000	(2,542)	(2,542)
1010251.56170	Operating Supplies	19,947	7,624	7,624	5,000	(2,624)	(2,624)
Operating Expenses Total		**559,637**	**316,241**	**311,425**	**371,671**	**55,430**	**60,246**
TOTAL CLERK ELECTIONS EXPENDITURES		**668,038**	**407,267**	**402,451**	**464,556**	**57,289**	**62,105**

Overview	
General Support Required $579,502	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1021002.44346	Miscellaneous State Grants	-	-	800	1,150	1,150	350
1021002.47861	Refund/Reimbursement	2,850	1,500	1,500	1,500	-	-
Operating Revenue Total		**2,850**	**1,500**	**2,300**	**2,650**	**1,150**	**350**
Operating Payroll							
1021002.51000	Salaries & Wage	236,544	236,648	236,648	249,666	13,018	13,018
1021002.51120	Temporary Salaries	17,393	-	-	-	-	-
1021002.51230	Overtime	1,532	172	172	-	(172)	(172)
1021002.52001	Medical Insurance	25,061	30,238	30,238	31,902	1,664	1,664
1021002.52020	Other Insurance & Benefits	3,328	3,254	3,254	3,444	191	191
1021002.52100	Social Security Contributions	19,074	17,512	17,512	18,479	967	967
1021002.52200	Retirement Contributions	15,199	15,114	15,114	13,395	(1,719)	(1,719)
1021002.52330	Worker's Compensation	451	465	465	489	24	24
1021002.52500	Annual Leave Conversion	1,202	458	458	-	(458)	(458)
Operating Payroll Total		**319,782**	**303,861**	**303,861**	**317,375**	**13,514**	**13,514**
Operating Expenses							
1021002.53410	Autopsy Facility	-	3,500	3,500	3,500	-	-
1021002.53420	Forensic Pathology	106,618	120,000	120,000	120,000	-	-
1021002.53650	Other Medical Services	4,519	2,500	2,500	2,500	-	-
1021002.53816	Software Maintenance Alloc.	-	2,669	2,669	2,669	-	-
1021002.53920	Other Contracted Services	5,835	9,000	9,000	9,000	-	-
1021002.54102	Electric	4,224	4,257	4,368	6,988	2,731	2,620
1021002.54110	Water & Sewer	1,300	1,374	1,561	1,785	411	224
1021002.54150	Telephone	5	10	10	10	-	-
1021002.55210	Prop, Casualty & Liability Ins	-	1,500	1,500	1,710	210	210
1021002.55600	Postage & Box Rent	297	500	500	500	-	-
1021002.55725	Dues & Subscriptions	1,716	4,000	4,000	4,000	-	-
1021002.55805	Travel	-	2,000	2,000	2,000	-	-
1021002.55901	Transport	-	1,500	1,500	1,500	-	-
1021002.55940	Training	4,806	10,000	10,000	10,000	-	-
1021002.56112	Computer & Operating Equip	-	1,000	1,000	1,000	-	-
1021002.56170	Operating Supplies	15,787	22,000	22,000	22,000	-	-
1021002.56192	Toxicology	24,264	40,000	40,000	40,000	-	-
1021002.57650	CERF Fuel	7,185	9,094	9,094	7,908	(1,186)	(1,186)
1021002.57655	CERF Maintenance & Repair	7,112	8,101	8,101	6,827	(1,274)	(1,274)
1021002.57670	CERF Rental Charges	30,288	35,940	35,940	20,880	(15,060)	(15,060)
Operating Expenses Total		**213,956**	**278,945**	**279,243**	**264,777**	**(14,168)**	**(14,466)**
TOTAL COUNTY CORONER EXPENDITURES		**533,738**	**582,806**	**583,104**	**582,152**	**(654)**	**(952)**

Overview	
General Support Required $400,387	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1024012.43101	City Dur. Wildfire Mit. Contri	59,479	63,157	63,157	-	(63,157)	(63,157)
1024012.44355	COSWAP Grant	267,970	549,400	200,000	349,400	(200,000)	149,400
1024012.44356	Forest Restor. Wildfire Grant	-	134,750	50,000	84,750	(50,000)	34,750
Operating Revenue Total		**327,449**	**747,307**	**313,157**	**434,150**	**(313,157)**	**120,993**
Operating Payroll							
1024012.51000	Salaries & Wage	281,347	277,795	277,795	203,427	(74,368)	(74,368)
1024012.52001	Medical Insurance	24,514	29,544	29,544	20,499	(9,045)	(9,045)
1024012.52020	Other Insurance & Benefits	3,286	3,227	3,227	2,288	(939)	(939)
1024012.52100	Social Security Contributions	20,734	20,541	20,541	14,955	(5,586)	(5,586)
1024012.52200	Retirement Contributions	14,067	13,891	13,891	8,546	(5,345)	(5,345)
1024012.52330	Worker's Compensation	344	348	348	366	18	18
1024012.52500	Annual Leave Conversion	-	1,771	1,771	-	(1,771)	(1,771)
Operating Payroll Total		**344,292**	**347,117**	**347,117**	**250,081**	**(97,036)**	**(97,036)**
Operating Expenses							
1024012.53816	Software Maintenance Alloc.	-	2,536	2,536	2,536	-	-
1024012.53920	Other Contracted Services	4,461	5,742	5,742	6,800	1,058	1,058
1024012.53930	Other Professional Services	14	266	266	266	-	-
1024012.54150	Telephone	9,321	6,500	6,500	6,500	-	-
1024012.55200	Fire Control Insurance Pool	24,959	35,000	35,000	35,000	-	-
1024012.55210	Prop, Casualty & Liability Ins	-	1,123	1,123	1,280	157	157
1024012.55400	Advertising	583	4,295	4,295	2,000	(2,295)	(2,295)
1024012.55500	Printing	-	685	685	685	-	-
1024012.55725	Dues & Subscriptions	507	319	319	319	-	-
1024012.55920	Meetings	134	1,285	1,285	1,285	-	-
1024012.55940	Training	5,198	1,680	1,680	1,680	-	-
1024012.56114	Computer Equip & Software	6,150	4,403	4,403	8,000	3,597	3,597
1024012.56125	Equipment & Supplies-Non Captl	1,695	5,000	5,000	5,000	-	-
1024012.56134	Furniture, Fixtures, Office Eq	2,358	5,000	5,000	5,000	-	-
1024012.56143	DNR Forest Restoration	-	13,500	13,500	13,500	-	-
1024012.56167	OEM Supplies	817	3,730	3,730	2,500	(1,230)	(1,230)
1024012.56169	Multi-Hazard ID & Risk Expense	21,640	11,968	11,968	-	(11,968)	(11,968)
1024012.56170	Operating Supplies	450	3,558	3,558	2,000	(1,558)	(1,558)
1024012.56195	Wildfire Mitigation	9,769	10,000	10,000	10,000	-	-
1024012.56197	Forest Restor. Wildfire Grant	4,888	181,000	66,667	114,333	(66,667)	47,666
1024012.56813	Ute Pass Fire	-	545	545	-	(545)	(545)
1024012.56814	Perins Peak Fire	-	5,000	5,000	-	(5,000)	(5,000)
1024012.56815	Bears Dance Fire	-	500	500	-	(500)	(500)
1024012.56816	Lightner Creek Fire 05.07.24	-	5,000	5,000	-	(5,000)	(5,000)
1024012.57055	GASB 87 Lease Clearing	(2,573)	-	-	-	-	-
1024012.57650	CERF Fuel	767	306	306	721	415	415
1024012.57655	CERF Maintenance & Repair	1,768	1,818	1,818	1,321	(497)	(497)
1024012.57670	CERF Rental Charges	7,788	4,512	4,512	4,560	48	48
Operating Expenses Total		**100,696**	**315,271**	**200,938**	**225,286**	**(89,985)**	**24,348**
Public Service Contributions							
1024012.53460	COSWAP Grant Expenditures	267,970	563,812	205,240	359,170	(204,642)	153,930
Public Service Contributions Total		**267,970**	**563,812**	**205,240**	**359,170**	**(204,642)**	**153,930**
TOTAL EMERGENCY MANAGEMENT EXPENDITURES		**712,958**	**1,226,200**	**753,295**	**834,537**	**(391,663)**	**81,242**

EXTENSION OFFICE

Overview	
General Support Required $121,840	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Expenses							
1012251.53110	Contracted Employee Services	81,898	97,962	97,962	94,600	(3,362)	(3,362)
1012251.53816	Software Maintenance Alloc.	-	1,901	1,901	1,901	-	-
1012251.54150	Telephone	60	1,000	1,000	-	(1,000)	(1,000)
1012251.55520	Photocopy	5,391	6,500	6,500	5,800	(700)	(700)
1012251.55600	Postage & Box Rent	100	500	500	550	50	50
1012251.55730	Membership & Registrat Fees	318	900	900	900	-	-
1012251.55940	Training	995	5,400	5,400	5,400	-	-
1012251.56114	Computer Equip & Software	30	900	900	900	-	-
1012251.56121	Educational Supplies	492	720	720	720	-	-
1012251.56170	Operating Supplies	1,556	2,400	2,400	2,100	(300)	(300)
1012251.57055	GASB 87 Lease Clearing	(2,923)	-	-	-	-	-
1012251.57650	CERF Fuel	1,341	1,991	1,991	1,599	(392)	(392)
1012251.57655	CERF Maintenance & Repair	4,147	9,757	9,757	302	(9,455)	(9,455)
1012251.57670	CERF Rental Charges	5,896	6,744	6,744	7,068	324	324
Operating Expenses Total		**99,301**	**136,675**	**136,675**	**121,840**	**(14,835)**	**(14,835)**
TOTAL EXTENSION OFFICE EXPENDITURES		**99,301**	**136,675**	**136,675**	**121,840**	**(14,835)**	**(14,835)**

Overview	
General Support Required $2,853,909	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1012151.44344	Cost Allocation Revenue	99,806	53,017	53,017	48,366	(4,651)	(4,651)
1012151.46190	Utility Allocation Revenue-DA	17,932	17,000	17,000	15,709	(1,291)	(1,291)
1012151.47110	Courthouse Rent - DA	126,055	126,055	126,055	126,055	-	-
1012151.47127	10 Burnett Rent - 3rd Floor	85,820	33,231	33,231	60,000	26,769	26,769
Operating Revenue Total		**329,614**	**229,303**	**229,303**	**250,130**	**20,827**	**20,827**
Operating Payroll							
1012151.51000	Salaries & Wage	1,254,371	1,478,590	1,478,590	1,448,599	(29,991)	(29,991)
1012151.51001	Budget Salary & Comp Offset	-	(147,359)	(147,359)	-	147,359	147,359
1012151.51120	Temporary Salaries	2,180	15,912	15,912	-	(15,912)	(15,912)
1012151.51230	Overtime	6,414	10,806	-	-	(10,806)	-
1012151.52001	Medical Insurance	165,387	245,430	245,431	231,784	(13,646)	(13,647)
1012151.52020	Other Insurance & Benefits	20,214	23,721	23,721	22,817	(904)	(904)
1012151.52100	Social Security Contributions	92,869	108,968	108,968	106,654	(2,314)	(2,314)
1012151.52200	Retirement Contributions	73,979	84,475	84,475	70,195	(14,280)	(14,280)
1012151.52330	Worker's Compensation	16,177	17,145	17,145	18,003	858	858
1012151.52410	Cell Phone Allowance	263	260	260	-	(260)	(260)
1012151.52500	Annual Leave Conversion	9,458	6,933	6,933	-	(6,933)	(6,933)
Operating Payroll Total		**1,641,313**	**1,844,881**	**1,834,075**	**1,898,052**	**53,171**	**63,977**
Operating Expenses							
1012151.53800	Software Maintenance Contract	12,057	23,270	26,129	26,129	2,859	-
1012151.53816	Software Maintenance Alloc.	-	11,255	11,255	11,255	-	-
1012151.53920	Other Contracted Services	249,958	326,073	328,481	328,481	2,408	-
1012151.53930	Other Professional Services	1,814	2,165	2,000	2,000	(165)	-
1012151.54102	Electric	146,015	163,857	156,069	249,710	85,853	93,641
1012151.54106	Gas	30,397	41,609	41,609	38,828	(2,781)	(2,781)
1012151.54108	Grassy Mountain Electricity	4,690	5,000	5,289	5,289	289	-
1012151.54110	Water & Sewer	34,704	38,626	42,274	49,050	10,424	6,776
1012151.54150	Telephone	15,636	16,000	17,065	17,900	1,900	835
1012151.54212	Waste Disposal	6,607	7,353	-	10,871	3,518	10,871
1012151.54315	Equip Repair & Maint - Non-Mv	-	686	686	686	-	-
1012151.54350	Repair & Maintenance	178,621	155,283	216,000	216,000	60,717	-
1012151.54360	Accessibility Renovations	-	20,000	20,000	20,000	-	-
1012151.54364	Federal CrtHouse Maintenance	6,165	2,000	3,085	4,220	2,220	1,135
1012151.54419	Owner's Association Dues	20,333	26,000	26,000	26,000	-	-
1012151.55210	Prop, Casualty & Liability Ins	-	55,340	55,340	63,070	7,730	7,730
1012151.55520	Photocopy	2,472	1,168	3,000	3,000	1,832	-
1012151.55600	Postage & Box Rent	69	22	22	25	3	3
1012151.55940	Training	1,753	232	712	2,000	1,768	1,288
1012151.56110	Clothing & Uniforms	9,170	12,659	7,000	7,000	(5,659)	-
1012151.56131	Gun Range Remediation	-	-	-	10,000	10,000	10,000
1012151.56134	Furniture, Fixtures, Office Eq	180	966	966	950	(16)	(16)
1012151.56146	Hazardous Waste Roundup	200	200	200	200	-	-
1012151.56152	Jail Site Clean Up	8,169	29,000	29,000	29,000	-	-
1012151.56154	Janitorial Supplies	25,040	28,200	28,200	29,000	800	800
1012151.56170	Operating Supplies	1,888	2,436	2,436	2,500	64	64
1012151.57650	CERF Fuel	10,551	15,043	15,043	7,746	(7,297)	(7,297)
1012151.57655	CERF Maintenance & Repair	33,772	54,985	54,985	26,657	(28,328)	(28,328)
1012151.57670	CERF Rental Charges	14,965	18,096	18,096	18,420	324	324
Operating Expenses Total		**815,226**	**1,057,524**	**1,110,942**	**1,205,987**	**148,463**	**95,045**
Other Uses							
1012151.53470	Ella Vita Bridge Repair	16,000	-	-	-	-	-
Other Uses Total		**16,000**	**-**	**-**	**-**	**-**	**-**
TOTAL FACILITIES & GROUNDS EXPENDITURES		**2,472,539**	**2,902,405**	**2,945,017**	**3,104,039**	**201,634**	**159,022**

Overview	
General Support Required $921,213	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1051105.47142	Fairgrounds-Pavillion Rent	1,401	1,500	1,500	1,500	-	-
1051105.47144	Fairgrounds-Stall Rent	11,081	10,000	10,000	10,000	-	-
1051105.47146	Fairgrounds-Arena Rent	11,829	10,000	10,000	12,000	2,000	2,000
1051105.47149	Fairgrounds – RV Rent	19,614	18,000	18,000	15,000	(3,000)	(3,000)
1051105.47150	Fairgrounds-Other Rent	40,637	20,000	20,000	40,000	20,000	20,000
1051105.47152	Fairgrounds-Exhibit Hall Rent	59,342	50,000	50,000	50,000	-	-
1051105.47154	Fairgrounds House Rent	28,184	27,384	27,384	-	(27,384)	(27,384)
1051105.47178	Extension Building Rent	24,377	25,000	25,000	-	(25,000)	(25,000)
Operating Revenue Total		**196,465**	**161,884**	**161,884**	**128,500**	**(33,384)**	**(33,384)**
Operating Payroll							
1051105.51000	Salaries & Wage	348,802	373,523	373,523	394,069	20,546	20,546
1051105.51120	Temporary Salaries	12,653	20,074	20,074	-	(20,074)	(20,074)
1051105.51230	Overtime	3,899	5,732	5,732	-	(5,732)	(5,732)
1051105.52001	Medical Insurance	58,083	73,179	73,179	77,206	4,027	4,027
1051105.52020	Other Insurance & Benefits	5,789	6,019	6,019	6,368	349	349
1051105.52100	Social Security Contributions	26,546	27,136	27,136	28,633	1,497	1,497
1051105.52200	Retirement Contributions	21,483	23,406	23,406	20,745	(2,661)	(2,661)
1051105.52330	Worker's Compensation	6,431	6,550	6,550	6,878	328	328
1051105.52500	Annual Leave Conversion	2,843	2,039	2,039	-	(2,039)	(2,039)
Operating Payroll Total		**486,529**	**537,658**	**537,658**	**533,899**	**(3,759)**	**(3,759)**
Operating Expenses							
1051105.53800	Software Maintenance Contract	4,590	2,632	2,632	4,600	1,968	1,968
1051105.53816	Software Maintenance Alloc.	-	4,401	4,401	4,401	-	-
1051105.53825	Consultants	-	1,000	1,000	1,000	-	-
1051105.53920	Other Contracted Services	15,546	16,517	16,517	21,000	4,483	4,483
1051105.54102	Electric	44,525	49,848	56,650	90,639	40,791	33,989
1051105.54106	Gas	17,159	26,836	26,836	21,781	(5,055)	(5,055)
1051105.54110	Water & Sewer	47,440	59,600	62,910	76,206	16,606	13,296
1051105.54150	Telephone	3,428	3,100	3,100	3,193	93	93
1051105.54212	Waste Disposal	15,601	18,532	18,532	5,149	(13,383)	(13,383)
1051105.54350	Repair & Maintenance	96,397	90,000	90,000	90,000	-	-
1051105.55210	Prop, Casualty & Liability Ins	-	21,141	21,141	24,094	2,953	2,953
1051105.55600	Postage & Box Rent	-	16	16	-	(16)	(16)
1051105.55730	Membership & Registrat Fees	25	290	290	200	(90)	(90)
1051105.55940	Training	503	500	500	500	-	-
1051105.56110	Clothing & Uniforms	671	-	-	-	-	-
1051105.56134	Furniture, Fixtures, Office Eq	8,446	4,990	4,990	5,000	10	10
1051105.56154	Janitorial Supplies	13,819	17,154	17,154	19,000	1,846	1,846
1051105.56170	Operating Supplies	5,681	2,250	2,250	2,250	-	-
1051105.56180	Special Events & Productions	279	546	546	900	354	354
1051105.56261	Bulk Fuel- Fairgrounds	2,969	3,185	3,185	4,000	815	815
1051105.57650	CERF Fuel	3,795	4,424	4,424	4,726	302	302
1051105.57655	CERF Maintenance & Repair	39,510	43,632	43,632	69,399	25,767	25,767
1051105.57670	CERF Rental Charges	53,786	55,092	55,092	67,776	12,684	12,684
Operating Expenses Total		**374,170**	**425,686**	**435,798**	**515,814**	**90,128**	**80,016**
Capital Outlay							
1051105.59135	Capital Outlay Op Equip	-	20,000	20,000	-	(20,000)	(20,000)
Capital Outlay Total		**-**	**20,000**	**20,000**	**-**	**(20,000)**	**(20,000)**
TOTAL FAIRGROUNDS EXPENDITURES		**860,700**	**983,344**	**993,456**	**1,049,713**	**66,369**	**56,257**

Overview	
General Support Required $1,220,107	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1012301.44344	Cost Allocation Revenue	19,961	12,349	9,924	9,924	(2,425)	-
Operating Revenue Total		**19,961**	**12,349**	**9,924**	**9,924**	**(2,425)**	**-**
Operating Payroll							
1012301.51000	Salaries & Wage	735,203	750,258	750,258	791,529	41,271	41,271
1012301.52001	Medical Insurance	94,387	115,941	115,941	122,322	6,381	6,381
1012301.52003	Employee Insurance Clearing	870	-	-	-	-	-
1012301.52020	Other Insurance & Benefits	11,370	11,536	11,536	12,201	665	665
1012301.52100	Social Security Contributions	51,826	55,115	55,115	58,154	3,039	3,039
1012301.52200	Retirement Contributions	40,552	41,319	41,319	36,620	(4,699)	(4,699)
1012301.52330	Worker's Compensation	458	517	517	543	26	26
1012301.52500	Annual Leave Conversion	6,663	5,916	5,916	-	(5,916)	(5,916)
Operating Payroll Total		**941,328**	**980,601**	**980,601**	**1,021,369**	**40,768**	**40,768**
Operating Expenses							
1012301.53310	Auditing	145,000	130,075	130,075	105,075	(25,000)	(25,000)
1012301.53311	Special Projects	-	1,862	1,862	1,862	-	-
1012301.53800	Software Maintenance Contract	51,942	51,730	51,730	65,000	13,270	13,270
1012301.53816	Software Maintenance Alloc.	-	7,887	7,887	7,887	-	-
1012301.53930	Other Professional Services	7,450	4,399	4,399	7,450	3,051	3,051
1012301.54150	Telephone	27	240	240	100	(140)	(140)
1012301.55210	Prop, Casualty & Liability Ins	-	1,668	1,668	1,901	233	233
1012301.55400	Advertising	1,626	1,572	1,572	1,572	-	-
1012301.55600	Postage & Box Rent	3,011	2,741	2,741	3,100	359	359
1012301.55725	Dues & Subscriptions	1,680	2,121	2,121	1,900	(221)	(221)
1012301.55920	Meetings	1,948	2,215	2,215	900	(1,315)	(1,315)
1012301.55940	Training	3,781	5,940	5,940	3,700	(2,240)	(2,240)
1012301.56112	Computer & Operating Equip	680	-	-	-	-	-
1012301.56114	Computer Equip & Software	641	1,131	1,131	1,000	(131)	(131)
1012301.56134	Furniture, Fixtures, Office Eq	3,015	3,960	3,960	2,000	(1,960)	(1,960)
1012301.56170	Operating Supplies	6,189	5,215	5,215	5,215	-	-
1012301.57560	Miscellaneous Expense	509	-	-	-	-	-
Operating Expenses Total		**227,499**	**222,756**	**222,756**	**208,662**	**(14,094)**	**(14,094)**
TOTAL FINANCE EXPENDITURES		**1,168,827**	**1,203,357**	**1,203,357**	**1,230,031**	**26,674**	**26,674**

Overview	
General Support Required $925,608	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1012451.44344	Cost Allocation Revenue	63,876	42,823	42,823	38,302	(4,521)	(4,521)
Operating Revenue Total		**63,876**	**42,823**	**42,823**	**38,302**	**(4,521)**	**(4,521)**
Operating Payroll							
1012451.51000	Salaries & Wage	440,586	450,799	450,799	475,595	24,796	24,796
1012451.52001	Medical Insurance	79,583	95,558	95,558	100,817	5,259	5,259
1012451.52020	Other Insurance & Benefits	6,937	6,819	6,819	7,212	393	393
1012451.52100	Social Security Contributions	31,052	32,055	32,055	33,821	1,766	1,766
1012451.52200	Retirement Contributions	28,449	29,233	29,233	25,907	(3,326)	(3,326)
1012451.52330	Worker's Compensation	559	369	369	388	19	19
1012451.52410	Cell Phone Allowance	20	496	-	-	(496)	-
1012451.52500	Annual Leave Conversion	-	6,120	5,300	-	(6,120)	(5,300)
Operating Payroll Total		**587,186**	**621,449**	**620,133**	**643,740**	**22,291**	**23,607**
Operating Expenses							
1012451.53100	Employ Developmt & Training	18,282	46,500	39,000	45,000	(1,500)	6,000
1012451.53610	Patient-Centered Outcome Fee	2,989	3,000	2,800	3,000	-	200
1012451.53800	Software Maintenance Contract	66,514	89,900	81,000	97,000	7,100	16,000
1012451.53816	Software Maintenance Alloc.	-	4,162	4,162	4,162	-	-
1012451.53825	Consultants	87,613	67,000	40,000	45,000	(22,000)	5,000
1012451.53826	Recruitment	61,375	80,000	30,000	66,000	(14,000)	36,000
1012451.53930	Other Professional Services	10,608	9,557	18,500	18,500	8,943	-
1012451.54150	Telephone	12	46	30	50	4	20
1012451.55210	Prop, Casualty & Liability Ins	-	1,191	1,191	1,358	167	167
1012451.55520	Photocopy	4,037	3,764	3,500	3,500	(264)	-
1012451.55600	Postage & Box Rent	266	510	510	600	90	90
1012451.55722	Employee Wellness Programs	2,797	4,620	4,000	5,000	380	1,000
1012451.55725	Dues & Subscriptions	8,142	10,120	10,000	10,000	(120)	-
1012451.55940	Training	527	440	2,500	2,500	2,060	-
1012451.56170	Operating Supplies	2,408	4,146	2,500	2,500	(1,646)	-
1012451.56177	Awards/Employee Recognition	15,205	16,077	11,000	11,000	(5,077)	-
1012451.57000	Employee Tuition Reimbursement	4,401	4,680	4,680	5,000	320	320
1012451.57055	GASB 87 Lease Clearing	(2,696)	-	-	-	-	-
1012451.57060	GASB 96 SIBTA Clearing	(20,053)	-	-	-	-	-
Operating Expenses Total		**262,427**	**345,713**	**255,373**	**320,170**	**(25,543)**	**64,797**
TOTAL HUMAN RESOURCES EXPENDITURES		**849,613**	**967,162**	**875,506**	**963,910**	**(3,252)**	**88,404**

Overview	
General Support Required $2,599,304	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1012401.43120	Durango Cost Share Reimb	-	6,500	-	-	(6,500)	-
1012401.44344	Cost Allocation Revenue	71,860	61,551	61,551	46,981	(14,570)	(14,570)
1012401.46120	GIS Charges for Services	936	2,250	1,139	1,139	(1,111)	-
Operating Revenue Total		**72,796**	**70,301**	**62,690**	**48,120**	**(22,181)**	**(14,570)**
Operating Payroll							
1012401.51000	Salaries & Wage	1,286,010	1,307,031	1,307,031	1,378,924	71,893	71,893
1012401.51120	Temporary Salaries	3,165	-	-	-	-	-
1012401.51230	Overtime	-	633	633	-	(633)	(633)
1012401.52001	Medical Insurance	155,441	185,455	185,451	195,661	10,206	10,210
1012401.52020	Other Insurance & Benefits	17,914	17,906	17,906	18,941	1,035	1,035
1012401.52100	Social Security Contributions	94,014	94,625	94,625	99,846	5,221	5,221
1012401.52200	Retirement Contributions	77,625	79,119	79,119	70,121	(8,998)	(8,998)
1012401.52330	Worker's Compensation	1,377	1,316	1,316	1,382	66	66
1012401.52410	Cell Phone Allowance	526	520	520	-	(520)	(520)
1012401.52500	Annual Leave Conversion	3,832	8,229	8,229	-	(8,229)	(8,229)
Operating Payroll Total		**1,639,905**	**1,694,833**	**1,694,829**	**1,764,875**	**70,042**	**70,046**
Operating Expenses							
1012401.53200	Software Upgrade	-	-	-	300,000	300,000	300,000
1012401.53300	Accessibility Compliance	5,369	-	-	-	-	-
1012401.53800	Software Maintenance Contract	289,166	449,553	449,553	427,343	(22,210)	(22,210)
1012401.53817	Software Maintenance Offset	-	(364,106)	(364,106)	-	364,106	364,106
1012401.53930	Other Professional Services	25,731	25,000	25,000	20,000	(5,000)	(5,000)
1012401.54150	Telephone	29,618	21,268	21,268	26,667	5,399	5,399
1012401.54315	Equip Repair & Maint - Non-Mv	9,853	2,665	2,665	5,100	2,435	2,435
1012401.55210	Prop, Casualty & Liability Ins	-	4,248	4,248	4,842	594	594
1012401.55520	Photocopy	2,391	1,512	1,512	1,512	-	-
1012401.55600	Postage & Box Rent	293	-	-	-	-	-
1012401.55940	Training	16,834	14,860	14,860	5,000	(9,860)	(9,860)
1012401.56112	Computer & Operating Equip	2,285	-	-	-	-	-
1012401.56114	Computer Equip & Software	59,787	99,500	99,500	50,000	(49,500)	(49,500)
1012401.56170	Operating Supplies	7,164	13,500	13,500	10,000	(3,500)	(3,500)
1012401.56252	Wide Area Network Projects	8,921	30,000	30,000	25,000	(5,000)	(5,000)
1012401.57055	GASB 87 Lease Clearing	(1,839)	-	-	-	-	-
1012401.57060	GASB 96 SIBTA Clearing	(161,115)	-	-	-	-	-
1012401.57650	CERF Fuel	500	150	150	319	169	169
1012401.57655	CERF Maintenance & Repair	254	-	-	1,942	1,942	1,942
1012401.57670	CERF Rental Charges	445	6,000	6,000	4,824	(1,176)	(1,176)
Operating Expenses Total		**295,657**	**304,150**	**304,150**	**882,549**	**578,399**	**578,399**
TOTAL IT EXPENDITURES		**1,935,562**	**1,998,983**	**1,998,979**	**2,647,424**	**648,441**	**648,445**

Overview	
General Support Required $717,006	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1031523.44550	HMWMD Remediation Grant	-	-	200,000	1,524,177	1,524,177	1,324,177
1031523.48315	Transfer in from JST-Landfill	10,000	10,000	10,000	10,000	-	-
Operating Revenue Total		**10,000**	**10,000**	**210,000**	**1,534,177**	**1,524,177**	**1,324,177**
Operating Expenses							
1031523.53815	Convenience Ctr Oper Contract	74,360	85,000	79,000	79,000	(6,000)	-
1031523.53930	Other Professional Services	4,827	8,370	4,100	4,900	(3,470)	800
1031523.54102	Electric	3,695	3,698	5,057	8,091	4,393	3,034
1031523.56140	Grading & Maint-Durango LF	24,594	24,000	22,990	22,990	(1,010)	-
1031523.56142	Grading & Maint - Other LF	90,741	171,808	171,808	1,981,588	1,809,780	1,809,780
1031523.56160	Monitor & Groundwater-Dgo LF	9,327	16,000	14,000	14,000	(2,000)	-
1031523.56162	Monitor & Groundwatr-Other LF	41,427	78,854	78,854	140,614	61,760	61,760
Operating Expenses Total		**248,972**	**387,730**	**375,809**	**2,251,183**	**1,863,453**	**1,875,374**
TOTAL LANDFILL CLOSURE EXPENDITURES		**248,972**	**387,730**	**375,809**	**2,251,183**	**1,863,453**	**1,875,374**

Overview	
General Support Required $41,634	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Expenses							
1012161.53930	Other Professional Services	8,000	-	-	-	-	-
1012161.54102	Electric	7,735	8,374	8,678	13,885	5,511	5,207
1012161.54106	Gas	2,433	6,480	6,480	2,672	(3,808)	(3,808)
1012161.54110	Water & Sewer	3,233	3,689	2,943	3,366	(323)	423
1012161.54150	Telephone	1,419	1,310	1,310	1,349	39	39
1012161.54212	Waste Disposal	260	290	290	362	72	72
1012161.54350	Repair & Maintenance	2,035	20,000	20,000	20,000	-	-
Operating Expenses Total		**25,115**	**40,143**	**39,701**	**41,634**	**1,491**	**1,933**
TOTAL OMPO EXPENDITURES		**25,115**	**40,143**	**39,701**	**41,634**	**1,491**	**1,933**

Overview	
General Support Required $0	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1070011.44330	CDBG Region 9 Grant Funds	314,708	748,200	422,646	422,646	(325,554)	-
Operating Revenue Total		**314,708**	**748,200**	**422,646**	**422,646**	**(325,554)**	**-**
Operating Expenses							
1070011.58104	CDBG Region 9 Ecom Develop	314,708	748,200	422,646	422,646	(325,554)	-
Operating Expenses Total		**314,708**	**748,200**	**422,646**	**422,646**	**(325,554)**	**-**
TOTAL PASS THROUGHS EXPENDITURES		**314,708**	**748,200**	**422,646**	**422,646**	**(325,554)**	**-**

Overview	
General Support Required $187,410	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1012501.44344	Cost Allocation Revenue	11,977	9,535	9,464	11,048	1,513	1,584
Operating Revenue Total		**11,977**	**9,535**	**9,464**	**11,048**	**1,513**	**1,584**
Operating Payroll							
1012501.51000	Salaries & Wage	138,359	141,336	-	149,110	7,774	149,110
1012501.52001	Medical Insurance	16,645	20,005	-	21,106	1,101	21,106
1012501.52020	Other Insurance & Benefits	2,137	2,127	-	2,251	124	2,251
1012501.52100	Social Security Contributions	10,385	10,587	-	11,171	584	11,171
1012501.52200	Retirement Contributions	6,992	7,067	-	6,264	(803)	6,264
1012501.52330	Worker's Compensation	80	86	-	91	5	91
1012501.52410	Cell Phone Allowance	263	260	-	-	(260)	-
1012501.52500	Annual Leave Conversion	1,488	914	-	-	(914)	-
Operating Payroll Total		**176,348**	**182,383**	**-**	**189,993**	**7,610**	**189,993**
Operating Expenses							
1012501.53816	Software Maintenance Alloc.	-	1,665	-	1,665	-	1,665
1012501.55210	Prop, Casualty & Liability Ins	-	279	-	318	39	318
1012501.55400	Advertising	1,286	1,462	1,462	1,462	-	-
1012501.55725	Dues & Subscriptions	295	1,820	1,820	1,820	-	-
1012501.55920	Meetings	-	42	-	-	(42)	-
1012501.55940	Training	4,722	2,040	1,200	1,200	(840)	-
1012501.56170	Operating Supplies	3,627	3,394	2,000	2,000	(1,394)	-
Operating Expenses Total		**9,930**	**10,702**	**6,482**	**8,465**	**(2,237)**	**1,983**
TOTAL PROCUREMENT EXPENDITURES		**186,278**	**193,085**	**6,482**	**198,458**	**5,373**	**191,976**

Overview	
General Support Required $761,231	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1070011.43140	Wildlife Srvs (Predator Reimb)	418	3,900	3,900	250	(3,650)	(3,650)
1070012.42379	Animal Control Fines	1,580	1,000	1,000	1,580	580	580
Operating Revenue Total		**1,998**	**4,900**	**4,900**	**1,830**	**(3,070)**	**(3,070)**
Operating Expenses							
1070011.58015	Four Corners Office Of Resourc	24,000	12,000	12,000	-	(12,000)	(12,000)
1070011.58016	La Plata Economic Development	80,000	40,000	40,000	32,000	(8,000)	(8,000)
1070011.58020	Wildfire Adapted Partnership	50,000	25,000	25,000	25,000	-	-
1070011.58108	Ft Lewis Co. Small Bus Dev Ctr	10,000	5,000	5,000	-	(5,000)	(5,000)
1070011.58201	Recreation Scholarships	-	2,500	2,500	-	(2,500)	(2,500)
1070012.58024	Humane Society Operations	414,415	414,415	414,415	331,532	(82,883)	(82,883)
1070012.58028	Humane Society-Animal Control	227,585	150,444	150,444	150,444	-	-
1070012.58030	Living/W Wildlife Advisory Bd	2,247	2,035	2,035	-	(2,035)	(2,035)
1070012.58402	Wildlife Srvs (Predator Ctrl)	6,938	8,953	8,953	-	(8,953)	(8,953)
1070013.58041	SCCAA Transit-Road Runner	80,000	40,000	40,000	-	(40,000)	(40,000)
1070014.58044	AXIS Detox	30,496	40,661	40,661	40,661	-	-
1070014.58045	AXIS Health Center	250,000	-	-	-	-	-
1070014.58060	Animas River Water Quality	5,000	5,000	5,000	-	(5,000)	(5,000)
1070014.58101	Regional Housing Alliance	173,850	-	-	-	-	-
1070014.58111	La Plata Homes Fund	110,288	-	-	-	-	-
1070014.58118	Homes Fund Mortg Asst Pgm	200,000	-	-	-	-	-
1070014.58422	Axis ATU - SW CO Ment Hlth Cen	162,264	162,264	162,264	162,264	-	-
1070024.58430	SW CO Accel Prgrm for Entrpnrs	20,000	10,000	10,000	-	(10,000)	(10,000)
1070024.58436	Mountain Studies Institute	18,000	2,442	2,442	-	(2,442)	(2,442)
1070024.58445	Hilltop House	150,000	-	-	-	-	-
1070025.58502	Fairboard	-	10,000	10,000	-	(10,000)	(10,000)
Operating Expenses Total		**2,015,083**	**930,714**	**930,714**	**741,901**	**(188,813)**	**(188,813)**
Public Service Contributions							
1070021.53920	Other Contracted Services	6,250	15,000	15,000	-	(15,000)	(15,000)
1070024.58070	Community Treehouse	5,000	1,628	1,628	-	(1,628)	(1,628)
1070024.58080	La Plata Historical Society	3,750	-	-	-	-	-
1070024.58403	Adult Edu Center - GED	1,695	1,695	1,695	-	(1,695)	(1,695)
1070024.58405	Alternative Horizons	2,500	2,035	2,035	-	(2,035)	(2,035)
1070024.58408	Community Connections	20,000	-	-	-	-	-
1070024.58409	Community Connections Support	10,000	8,139	8,139	-	(8,139)	(8,139)
1070024.58410	Companeros: 4 Corners Immigran	7,500	4,070	4,070	-	(4,070)	(4,070)
1070024.58411	Durango Food Bank	15,500	8,139	8,139	-	(8,139)	(8,139)
1070024.58413	Housing Solutions for SW	10,169	32,510	32,510	-	(32,510)	(32,510)
1070024.58415	Manna-Durango Soup Kitchen	15,000	12,208	12,208	-	(12,208)	(12,208)
1070024.58419	Sexual Assault Services	2,500	2,035	2,035	1,628	(407)	(407)
1070024.58420	SCCAA Senior Services Program	23,000	14,650	14,650	-	(14,650)	(14,650)
1070024.58421	SW Center For Independence	7,000	5,697	5,697	-	(5,697)	(5,697)
1070024.58425	VOA Southwest Safehouse	15,000	12,208	12,208	9,766	(2,442)	(2,442)
1070024.58426	VOA Homeless Shelter	15,000	12,208	12,208	9,766	(2,442)	(2,442)
1070024.58428	Durango Food Bank Commodities	9,200	7,488	7,488	-	(7,488)	(7,488)
1070024.58429	Big Brothers Big Sisters	10,000	6,511	6,511	-	(6,511)	(6,511)
1070024.58433	Animas Alano Club	5,000	2,035	2,035	-	(2,035)	(2,035)
1070024.58435	Women's Resource Center	1,186	966	966	-	(966)	(966)
1070024.58437	Espero Housing - Housing Solu	-	8,277	8,277	-	(8,277)	(8,277)
1070024.58442	Early Childhood Council LPC	-	1,628	1,628	-	(1,628)	(1,628)
1070024.58446	4Corners Rainbow Youth Center	-	1,628	1,628	-	(1,628)	(1,628)
1070024.58447	The HIVE DGO	-	1,628	1,628	-	(1,628)	(1,628)
Public Service Contributions Total		**185,250**	**162,383**	**162,383**	**21,160**	**(141,223)**	**(141,223)**
TOTAL PUBLIC SERVICE AGENCY EXPENDITURES		**2,200,333**	**1,093,097**	**1,093,097**	**763,061**	**(330,036)**	**(330,036)**

Overview	
General Support Required $220,407	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1012701.44344	Cost Allocation Revenue	23,953	14,722	14,722	13,869	(853)	(853)
1012701.47820	Insurance Refunds	25,008	-	-	55,273	55,273	55,273
Operating Revenue Total		**48,961**	**14,722**	**14,722**	**69,142**	**54,420**	**54,420**
Operating Payroll							
1012701.51000	Salaries & Wage	170,459	171,720	171,720	103,255	(68,465)	(68,465)
1012701.52001	Medical Insurance	29,786	35,865	35,865	26,655	(9,210)	(9,210)
1012701.52020	Other Insurance & Benefits	2,723	2,696	2,696	1,652	(1,044)	(1,044)
1012701.52100	Social Security Contributions	11,834	12,360	12,360	7,270	(5,090)	(5,090)
1012701.52200	Retirement Contributions	8,811	9,566	9,566	5,205	(4,361)	(4,361)
1012701.52330	Worker's Compensation	212	212	212	223	11	11
1012701.52500	Annual Leave Conversion	1,848	599	599	-	(599)	(599)
Operating Payroll Total		**225,673**	**233,018**	**233,018**	**144,260**	**(88,758)**	**(88,758)**
Operating Expenses							
1012701.53816	Software Maintenance Alloc.	-	1,665	1,665	1,665	-	-
1012701.53822	Driving Record Monitoring	3,288	2,972	2,972	3,250	278	278
1012701.53920	Other Contracted Services	-	-	-	8,033	8,033	8,033
1012701.54335	Insurance Deductible/Repair	154,802	120,000	120,000	120,000	-	-
1012701.55210	Prop, Casualty & Liability Ins	885,055	1,140,675	1,140,675	1,300,000	159,325	159,325
1012701.55211	Prop/Casualty/Liab Ins Offset	-	(1,139,992)	(1,139,992)	(1,299,244)	(159,252)	(159,252)
1012701.55500	Printing	-	200	200	200	-	-
1012701.55725	Dues & Subscriptions	15	424	424	15	(409)	(409)
1012701.55940	Training	1,330	1,468	1,468	650	(818)	(818)
1012701.55942	Safety Program & Training	9,407	8,000	8,000	6,750	(1,250)	(1,250)
1012701.56101	Safety Equipment Reimburs	5,320	3,256	3,256	-	(3,256)	(3,256)
1012701.56170	Operating Supplies	1,703	2,000	2,000	1,250	(750)	(750)
1012701.56193	Ergonomic Safety Equipment	5,005	3,841	3,841	-	(3,841)	(3,841)
1012701.57650	CERF Fuel	351	354	354	380	26	26
1012701.57655	CERF Maintenance & Repair	1,308	558	558	-	(558)	(558)
1012701.57670	CERF Rental Charges	900	1,800	1,800	2,340	540	540
Operating Expenses Total		**1,068,484**	**147,221**	**147,221**	**145,289**	**(1,932)**	**(1,932)**
TOTAL RISK MANAGEMENT EXPENDITURES		**1,294,156**	**380,239**	**380,239**	**289,549**	**(90,690)**	**(90,690)**

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	2024 Actual	2025 Adopted	2026 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Program Revenue						
Sheriff's Admin - 2000	212,762	261,000	192,219	166,000	(95,000)	(26,219)
Sheriff's Operations - 2010	321,627	267,937	269,637	162,371	(105,566)	(107,266)
Sheriff's Special Investigations - 201013	488,901	541,138	541,138	516,351	(24,787)	(24,787)
Detentions - 2020	1,831,524	1,356,095	1,630,531	1,642,438	286,343	11,907
Program Revenue Total	**2,854,812**	**2,426,170**	**2,633,525**	**2,487,160**	**60,990**	**(146,365)**
Operating Revenue Total	**2,854,812**	**2,426,170**	**2,633,525**	**2,487,160**	**60,990**	**(146,365)**
Personnel Expenditures (less Overtime)						
Sheriff's Admin - 2000	1,496,430	1,460,766	1,460,765	1,565,861	105,095	105,096
Sheriff's Operations - 2010	4,484,562	4,539,617	4,539,616	4,557,780	18,163	18,164
Sheriff's Special Investigations - 201013	632,964	646,597	646,597	578,264	(68,333)	(68,333)
Sheriff's Criminal Investigations - 201014	773,498	843,256	843,256	897,952	54,696	54,696
Detentions - 2020	6,798,050	7,030,332	7,030,332	7,354,604	324,272	324,272
Personnel Expenditures (less Overtime) Total	**14,185,503**	**14,520,567**	**14,520,567**	**14,954,461**	**433,894**	**433,894**
Overtime Expenditures						
Sheriff's Admin - 2000	24,257	20,000	20,000	30,000	10,000	10,000
Sheriff's Operations - 2010	186,699	165,000	165,000	165,000	-	-
Sheriff's Special Investigations - 201013	21,204	30,000	30,000	30,000	-	-
Sheriff's Criminal Investigations - 201014	38,335	45,000	45,000	45,000	-	-
Detentions - 2020	530,677	250,000	250,000	250,000	-	-
Overtime Expenditures Total	**801,172**	**510,000**	**510,000**	**520,000**	**10,000**	**10,000**
Operating Expenditures						
Sheriff's Admin - 2000	537,069	585,527	528,186	495,711	(89,816)	(32,475)
Sheriff's Operations - 2010	1,247,955	1,381,833	1,358,833	1,383,954	2,121	25,121
Sheriff's Special Investigations - 201013	365,264	458,357	440,857	447,183	(11,174)	6,326
Sheriff's Criminal Investigations - 201014	58,328	93,064	79,414	86,461	(6,603)	7,047
Detentions - 2020	2,863,816	3,211,074	3,146,532	3,363,086	152,012	216,554
Operating Expenditures Total	**5,072,431**	**5,729,855**	**5,553,822**	**5,776,394**	**46,539**	**222,572**
Capital Expenditures						
Sheriff's Operations - 2010	235,129	-	-	-	-	-
Detentions - 2020	-	529,000	60,804	63,000	(466,000)	2,196
Capital Expenditures Total	**235,129**	**529,000**	**60,804**	**63,000**	**(466,000)**	**2,196**
Sheriff CERF Expenditures						
Sheriff's Admin - 2000	146,881	181,697	181,697	144,061	(37,636)	(37,636)
Sheriff's Operations - 2010	962,403	952,616	952,616	1,349,399	396,783	396,783
Sheriff's Special Investigations - 201013	39,203	38,327	38,327	51,830	13,503	13,503
Sheriff's Criminal Investigations - 201014	99,889	94,055	94,055	70,059	(23,996)	(23,996)
Detentions - 2020	238,393	212,479	212,479	170,851	(41,628)	(41,628)
Sheriff CERF Expenditures Total	**1,486,771**	**1,479,174**	**1,479,174**	**1,786,200**	**307,026**	**307,026**
Operating Expenses Total	**21,781,007**	**22,768,596**	**22,124,367**	**23,100,055**	**331,459**	**975,688**
Total Revenues O/(U) Expenditures	(18,926,194)	(20,342,426)	(19,490,843)	(20,612,895)		

Overview	
General Support Required $2,069,633	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1020002.42385	Civil Process Fees	36,849	35,000	35,000	35,000	-	-
1020002.42705	Fingerprint/Weapon Fee/Permit	57,446	55,000	55,000	55,000	-	-
1020002.43115	POST grant reimbursement	8,509	5,000	5,000	5,000	-	-
1020002.44323	Sheriff-PO Mental Health Grant	22,089	130,000	50,000	35,000	(95,000)	(15,000)
1020002.44324	COPS Grant	27,955	-	-	-	-	-
1020002.44619	Search & Rescue Tier I	-	10,000	10,000	10,000	-	-
1020002.47410	Drone Revenue	-	2,000	2,000	2,000	-	-
1020002.47611	Donations & Contributions	25	-	-	-	-	-
1020002.47613	Reimbursed Training-Other	59,889	1,000	1,000	1,000	-	-
1020002.47616	SW Post Scholarship	-	20,000	20,000	20,000	-	-
1020002.47900	Miscellaneous Revenue	-	3,000	14,219	3,000	-	(11,219)
Operating Revenue Total		**212,762**	**261,000**	**192,219**	**166,000**	**(95,000)**	**(26,219)**
Operating Payroll							
1020002.51000	Salaries & Wage	1,122,407	1,091,953	1,091,953	1,152,018	60,065	60,065
1020002.51120	Temporary Salaries	22,774	-	-	-	-	-
1020002.51230	Overtime	24,257	20,000	20,000	30,000	10,000	10,000
1020002.52001	Medical Insurance	153,882	180,799	180,799	190,749	9,950	9,950
1020002.52020	Other Insurance & Benefits	18,153	17,314	17,314	18,315	1,001	1,001
1020002.52100	Social Security Contributions	84,443	78,068	78,068	82,375	4,307	4,307
1020002.52200	Retirement Contributions	72,895	71,712	71,712	63,557	(8,155)	(8,155)
1020002.52330	Worker's Compensation	13,784	13,846	13,846	14,539	693	693
1020002.52500	Annual Leave Conversion	8,093	7,073	7,073	44,308	37,235	37,235
Operating Payroll Total		**1,520,687**	**1,480,766**	**1,480,765**	**1,595,861**	**115,095**	**115,096**
Operating Expenses							
1020002.53230	COPS Grant Expenditures	27,955	-	-	-	-	-
1020002.53490	Sheriff-PO Mental Health Grant	22,339	130,000	50,000	35,000	(95,000)	(15,000)
1020002.53800	Software Maintenance Contract	58,712	55,000	55,000	53,000	(2,000)	(2,000)
1020002.53803	Body Camera Software&Equipment	12,800	7,800	7,800	7,800	-	-
1020002.53816	Software Maintenance Alloc.	-	18,106	18,106	18,106	-	-
1020002.53826	Recruitment	3,479	7,500	7,500	7,500	-	-
1020002.53920	Other Contracted Services	38,315	45,000	45,000	45,000	-	-
1020002.54102	Electric	22,011	23,746	24,253	38,804	15,058	14,551
1020002.54106	Gas	10,099	17,586	17,586	12,937	(4,649)	(4,649)
1020002.54110	Water & Sewer	7,666	8,595	8,737	10,182	1,587	1,445
1020002.54150	Telephone	11,668	7,730	7,730	-	(7,730)	(7,730)
1020002.54212	Waste Disposal	2,454	2,741	2,741	3,416	675	675
1020002.54320	Equip Repair & Maint - Mv	-	1,000	1,000	1,000	-	-
1020002.54327	Search & Rescue	39,846	10,000	10,000	10,000	-	-
1020002.54370	Repair & Maintenance - Bldg	2,238	5,000	5,000	5,000	-	-
1020002.55210	Prop, Casualty & Liability Ins	-	44,693	44,693	50,936	6,243	6,243
1020002.55520	Photocopy	6,524	7,000	7,000	7,000	-	-
1020002.55600	Postage & Box Rent	1,875	4,500	2,500	2,500	(2,000)	-
1020002.55724	Sheriff Employee Wellness	6,352	6,000	6,000	6,000	-	-
1020002.55725	Dues & Subscriptions	7,529	8,000	8,000	8,000	-	-
1020002.55920	Meetings	8,921	7,000	7,000	5,000	(2,000)	(2,000)
1020002.55931	Academy Training	35,277	15,000	38,000	15,000	-	(23,000)
1020002.55940	Training	96,391	100,000	100,000	100,000	-	-
1020002.56110	Clothing & Uniforms	5,940	3,500	3,500	3,500	-	-
1020002.56112	Computer & Operating Equip	3,373	3,000	3,000	3,000	-	-
1020002.56113	Military Donated Equip Exp.	49,820	-	-	-	-	-
1020002.56132	Firearm Supplies	27,129	20,000	20,000	20,000	-	-
1020002.56134	Furniture, Fixtures, Office Eq	-	2,000	2,000	2,000	-	-
1020002.56154	Janitorial Supplies	70	500	500	500	-	-
1020002.56170	Operating Supplies	25,839	22,000	22,000	22,000	-	-
1020002.56177	Awards/Employee Recognition	3,260	1,000	1,000	1,000	-	-
1020002.56184	Supplies-Reserve Officers Prog	-	500	500	500	-	-
1020002.56188	Supplies-Victims Services Prog	2,252	1,030	2,040	1,030	-	(1,010)
1020002.57055	GASB 87 Lease Clearing	(3,066)	-	-	-	-	-
1020002.57650	CERF Fuel	10,629	12,033	12,033	14,147	2,114	2,114
1020002.57655	CERF Maintenance & Repair	41,163	76,040	76,040	28,694	(47,346)	(47,346)
1020002.57670	CERF Rental Charges	95,090	93,624	93,624	101,220	7,596	7,596
Operating Expenses Total		**683,950**	**767,224**	**709,883**	**639,772**	**(127,452)**	**(70,111)**
TOTAL SHERIFF'S OFFICE ADMIN EXPENDITURES		**2,204,638**	**2,247,990**	**2,190,648**	**2,235,633**	**(12,357)**	**44,985**

Overview	
General Support Required $7,293,762	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1020102.42352	Law Enforcement Assist Fund	6,587	7,500	7,500	7,500	-	-
1020102.42358	Extra Duty Fees	6,647	10,000	10,000	10,000	-	-
1020102.42364	Fees - Distraint Warrants	-	2,000	200	500	(1,500)	300
1020102.42373	Drug Offender's Fees	1,311	5,000	2,000	2,000	(3,000)	-
1020102.42374	Victim Impact Panel Fees	4,150	-	2,000	2,000	2,000	-
1020102.42905	Traffic Fines	3,945	5,000	5,000	5,000	-	-
1020102.43100	9-R Contrib Resource Officer	25,000	25,000	25,000	25,000	-	-
1020102.44301	CO Responder Grant - Patrol	111,445	-	-	-	-	-
1020102.44302	Gaming Funds - SO Patrol	86,982	123,437	123,437	73,371	(50,066)	(50,066)
1020102.44317	CIOT and Chkpoint Grant	-	-	6,500	7,000	7,000	500
1020102.44318	Traffic Enforcement Grants	24,055	30,000	30,000	30,000	-	-
1020102.44322	Gray&Black Marijuana Grant	51,505	60,000	58,000	-	(60,000)	(58,000)
Operating Revenue Total		**321,627**	**267,937**	**269,637**	**162,371**	**(105,566)**	**(107,266)**
Operating Payroll							
1020102.51000	Salaries & Wage	3,288,955	3,387,930	3,387,930	3,235,347	(152,583)	(152,583)
1020102.51001	Budget Salary & Comp Offset	-	(176,923)	(176,923)	-	176,923	176,923
1020102.51230	Overtime	186,699	165,000	165,000	165,000	-	-
1020102.51234	Swat Overtime	52,885	40,000	40,000	50,000	10,000	10,000
1020102.51336	Extra Duty Salaries	9,181	15,000	15,000	10,000	(5,000)	(5,000)
1020102.51337	Traffic Enforcement Extra Duty	22,549	37,100	37,100	-	(37,100)	(37,100)
1020102.52001	Medical Insurance	525,975	659,819	659,819	632,929	(26,890)	(26,890)
1020102.52020	Other Insurance & Benefits	51,785	51,680	51,680	49,405	(2,275)	(2,275)
1020102.52100	Social Security Contributions	256,146	243,504	243,504	231,835	(11,669)	(11,669)
1020102.52200	Retirement Contributions	198,913	203,554	203,554	162,643	(40,911)	(40,911)
1020102.52330	Worker's Compensation	61,466	58,271	58,271	61,185	2,914	2,914
1020102.52410	Cell Phone Allowance	263	260	260	-	(260)	(260)
1020102.52500	Annual Leave Conversion	16,444	19,422	19,422	124,436	105,014	105,014
Operating Payroll Total		**4,671,260**	**4,704,617**	**4,704,616**	**4,722,780**	**18,163**	**18,164**
Operating Expenses							
1020102.53800	Software Maintenance Contract	104,976	125,000	130,000	125,000	-	(5,000)
1020102.53803	Body Camera Software&Equipment	31,817	18,000	18,000	15,000	(3,000)	(3,000)
1020102.53804	Drone/Software and Maintenance	12,168	15,000	15,000	15,000	-	-
1020102.53810	Dispatch Communication Fees	658,434	740,000	740,000	825,000	85,000	85,000
1020102.53816	Software Maintenance Alloc.	-	24,250	20,000	24,250	-	4,250
1020102.53930	Other Professional Services	4,124	3,000	10,000	4,500	1,500	(5,500)
1020102.54106	Gas	31	-	-	-	-	-
1020102.54150	Telephone	56,640	55,000	55,000	55,000	-	-
1020102.54201	Uniform Cleaning	445	500	250	250	(250)	-
1020102.54315	Equip Repair & Maint - Non-Mv	90	1,000	1,000	1,000	-	-
1020102.54320	Equip Repair & Maint - Mv	1,490	4,000	2,500	2,500	(1,500)	-
1020102.55210	Prop, Casualty & Liability Ins	-	188,083	188,083	214,354	26,271	26,271
1020102.55520	Photocopy	3,054	6,500	5,000	5,000	(1,500)	-
1020102.55725	Dues & Subscriptions	1,667	500	500	500	-	-
1020102.55805	Travel	662	-	-	-	-	-
1020102.55920	Meetings	825	1,000	1,000	1,000	-	-
1020102.55930	SWAT Training	13,160	10,000	10,000	10,000	-	-
1020102.56110	Clothing & Uniforms	29,426	30,000	15,000	15,000	(15,000)	-
1020102.56122	Investigative Expense	5,313	3,500	8,000	6,500	3,000	(1,500)
1020102.56125	Equipment & Supplies-Non Captl	208,712	50,000	55,000	30,000	(20,000)	(25,000)
1020102.56170	Operating Supplies	19,654	15,000	12,000	12,000	(3,000)	-
1020102.56182	Supplies-SRO	1,466	1,500	1,500	1,000	(500)	(500)
1020102.56189	K9 Expenditures	5,152	10,000	6,000	5,100	(4,900)	(900)
1020102.56190	SWAT Equipment	37,146	20,000	7,000	16,000	(4,000)	9,000
1020102.56191	Gray&Black Marijuana Grant Exp	51,505	60,000	58,000	-	(60,000)	(58,000)
1020102.57650	CERF Fuel	123,916	142,909	142,909	155,357	12,448	12,448
1020102.57655	CERF Maintenance & Repair	262,446	175,375	175,375	159,666	(15,709)	(15,709)
1020102.57670	CERF Rental Charges	576,042	634,332	634,332	1,034,376	400,044	400,044
Operating Expenses Total		**2,210,358**	**2,334,449**	**2,311,449**	**2,733,353**	**398,904**	**421,904**
Capital Outlay							
1020102.59213	Capital Outlay - Patrol	235,129	-	-	-	-	-
Capital Outlay Total		**235,129**	**-**	**-**	**-**	**-**	**-**
TOTAL SHERIFF'S OPERATIONS EXPENDITURES		**7,116,748**	**7,039,066**	**7,016,065**	**7,456,133**	**417,067**	**440,068**

Overview	
General Support Required $590,926	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
10201013.42342	Digital Forensic Services	95	-	-	-	-	-
10201013.44615	HIDTA Grant	488,573	541,138	541,138	516,351	(24,787)	(24,787)
10201013.47826	Law Enforcement Restitution	232	-	-	-	-	-
Operating Revenue Total		**488,901**	**541,138**	**541,138**	**516,351**	**(24,787)**	**(24,787)**
Operating Payroll							
10201013.51000	Salaries & Wage	465,609	459,451	459,451	415,618	(43,833)	(43,833)
10201013.51230	Overtime	21,204	30,000	30,000	30,000	-	-
10201013.52001	Medical Insurance	83,117	101,310	101,310	79,322	(21,988)	(21,988)
10201013.52020	Other Insurance & Benefits	6,999	6,834	6,834	5,845	(989)	(989)
10201013.52100	Social Security Contributions	34,770	32,315	32,315	29,510	(2,805)	(2,805)
10201013.52200	Retirement Contributions	29,330	29,617	29,617	22,765	(6,852)	(6,852)
10201013.52330	Worker's Compensation	8,628	8,780	8,780	9,219	439	439
10201013.52500	Annual Leave Conversion	4,511	8,290	8,290	15,985	7,695	7,695
Operating Payroll Total		**654,168**	**676,597**	**676,597**	**608,264**	**(68,333)**	**(68,333)**
Operating Expenses							
10201013.53800	Software Maintenance Contract	19,694	15,000	19,000	18,000	3,000	(1,000)
10201013.53816	Software Maintenance Alloc.	-	3,228	3,228	3,228	-	-
10201013.53930	Other Professional Services	-	350	350	-	(350)	(350)
10201013.54106	Gas	88	-	-	-	-	-
10201013.54110	Water & Sewer	209	-	-	-	-	-
10201013.54150	Telephone	7,631	4,000	4,000	6,500	2,500	2,500
10201013.54212	Waste Disposal	27	-	-	-	-	-
10201013.54320	Equip Repair & Maint - Mv	804	700	700	700	-	-
10201013.54420	Rental of Equipment & Vehicles	-	2,000	2,000	2,000	-	-
10201013.55210	Prop, Casualty & Liability Ins	-	28,341	28,341	32,300	3,959	3,959
10201013.55600	Postage & Box Rent	748	1,600	1,600	1,000	(600)	(600)
10201013.55920	Meetings	471	2,500	1,000	1,500	(1,000)	500
10201013.55940	Training	8,172	10,000	1,500	8,000	(2,000)	6,500
10201013.56122	Investigative Expense	7,538	10,000	1,500	10,000	-	8,500
10201013.56125	Equipment & Supplies-Non Captl	8,762	10,000	10,000	10,000	-	-
10201013.56126	Payments For S.O Forfeitures	-	5,000	5,000	5,000	-	-
10201013.56148	HIDTA Grant Expenditures	332,741	360,638	360,638	343,955	(16,683)	(16,683)
10201013.56170	Operating Supplies	4,164	5,000	2,000	5,000	-	3,000
10201013.57055	GASB 87 Lease Clearing	(25,784)	-	-	-	-	-
10201013.57650	CERF Fuel	8,843	13,741	13,741	11,093	(2,648)	(2,648)
10201013.57655	CERF Maintenance & Repair	9,346	10,126	10,126	12,729	2,603	2,603
10201013.57670	CERF Rental Charges	21,014	14,460	14,460	28,008	13,548	13,548
Operating Expenses Total		**404,468**	**496,684**	**479,184**	**499,013**	**2,329**	**19,829**
TOTAL SPECIAL INVESTIGATIONS EXPENDITURES		**1,058,635**	**1,173,281**	**1,155,781**	**1,107,277**	**(66,005)**	**(48,504)**

Overview	
General Support Required $1,099,472	

Account and Description	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Payroll						
10201014.51000 Salaries & Wage	587,140	619,635	619,635	653,719	34,084	34,084
10201014.51230 Overtime	38,335	45,000	45,000	45,000	-	-
10201014.52001 Medical Insurance	80,959	111,657	111,657	117,802	6,145	6,145
10201014.52020 Other Insurance & Benefits	8,821	9,178	9,178	9,709	531	531
10201014.52100 Social Security Contributions	45,838	44,906	44,906	47,380	2,474	2,474
10201014.52200 Retirement Contributions	37,074	39,631	39,631	35,124	(4,507)	(4,507)
10201014.52330 Worker's Compensation	8,438	8,642	8,642	9,075	433	433
10201014.52500 Annual Leave Conversion	5,229	9,608	9,608	25,143	15,535	15,535
Operating Payroll Total	**811,833**	**888,256**	**888,256**	**942,952**	**54,696**	**54,696**
Operating Expenses						
10201014.53816 Software Maintenance Alloc.	-	5,170	5,170	5,170	-	-
10201014.54150 Telephone	7,410	6,500	6,500	6,000	(500)	(500)
10201014.55210 Prop, Casualty & Liability Ins	-	27,894	27,894	31,791	3,897	3,897
10201014.55520 Photocopy	1,839	2,000	2,000	2,000	-	-
10201014.55600 Postage & Box Rent	30	-	-	-	-	-
10201014.55725 Dues & Subscriptions	392	500	600	500	-	(100)
10201014.55920 Meetings	976	1,000	500	1,000	-	500
10201014.56110 Clothing & Uniforms	2,551	5,000	750	2,000	(3,000)	1,250
10201014.56114 Computer Equip & Software	23,953	25,000	20,000	20,000	(5,000)	-
10201014.56122 Investigative Expense	6,426	8,000	8,000	8,000	-	-
10201014.56125 Equipment & Supplies-Non Captl	7,163	6,000	3,000	5,000	(1,000)	2,000
10201014.56170 Operating Supplies	9,192	6,000	5,000	5,000	(1,000)	-
10201014.57055 GASB 87 Lease Clearing	(1,604)	-	-	-	-	-
10201014.57650 CERF Fuel	9,019	12,960	12,960	7,680	(5,280)	(5,280)
10201014.57655 CERF Maintenance & Repair	19,966	10,979	10,979	10,263	(716)	(716)
10201014.57670 CERF Rental Charges	70,905	70,116	70,116	52,116	(18,000)	(18,000)
Operating Expenses Total	**158,217**	**187,119**	**173,469**	**156,520**	**(30,599)**	**(16,949)**
TOTAL CRIMINAL INVESTIGATIONS EXPENDITURES	**970,050**	**1,075,375**	**1,061,725**	**1,099,472**	**24,097**	**37,747**

Overview	
General Support Required $9,559,103	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1020202.42340	ATI - Pre-trial Services	9,147	7,000	8,000	8,000	1,000	-
1020202.42343	Inmate Medical Co-Payments	14,590	10,000	10,000	10,000	-	-
1020202.42346	Inmate Phone Commission	58,079	60,000	52,000	52,000	(8,000)	-
1020202.42349	Jail Bond Fees	16,236	3,500	3,500	3,500	-	-
1020202.42355	Prisoner Transport	27,558	20,000	20,000	10,000	(10,000)	(10,000)
1020202.42370	ATI-Offender EHM Fees	28,334	15,000	15,000	15,000	-	-
1020202.42374	Victim Impact Panel Fees	(3,850)	5,000	-	-	(5,000)	-
1020202.42376	Work Release Fees	41,219	20,000	20,000	20,000	-	-
1020202.42382	Booking Fees	34,218	32,000	32,000	32,000	-	-
1020202.42384	DUI Blood Draw Fees	6,931	5,000	9,000	9,000	4,000	-
1020202.44304	Gaming Funds-Detentions	38,669	28,595	28,595	54,938	26,343	26,343
1020202.44306	Jail Behavioral Health Grant R	600,601	630,000	630,000	638,000	8,000	8,000
1020202.44347	Courthouse security grant	-	25,000	16,436	-	(25,000)	(16,436)
1020202.46240	Jail Room & Board	864,845	450,000	720,000	720,000	270,000	-
1020202.46250	Crisis Intervention Train Fee	14,400	10,000	10,000	10,000	-	-
1020202.47822	Prisoner Commissary Receipts	80,547	35,000	56,000	60,000	25,000	4,000
Operating Revenue Total		**1,831,524**	**1,356,095**	**1,630,531**	**1,642,438**	**286,343**	**11,907**
Operating Payroll							
1020202.51000	Salaries & Wage	5,052,570	5,355,837	5,355,837	5,253,533	(102,304)	(102,304)
1020202.51001	Budget Salary & Comp Offset	-	(329,273)	(329,273)	-	329,273	329,273
1020202.51120	Temporary Salaries	2,585	-	-	-	-	-
1020202.51230	Overtime	530,677	250,000	250,000	250,000	-	-
1020202.52001	Medical Insurance	800,762	1,054,156	1,054,156	1,068,673	14,517	14,517
1020202.52020	Other Insurance & Benefits	82,817	85,187	85,187	84,133	(1,054)	(1,054)
1020202.52100	Social Security Contributions	405,191	385,957	385,957	377,543	(8,414)	(8,414)
1020202.52200	Retirement Contributions	315,395	332,491	332,491	274,946	(57,545)	(57,545)
1020202.52330	Worker's Compensation	87,051	87,273	87,273	91,637	4,364	4,364
1020202.52410	Cell Phone Allowance	2,103	2,080	2,080	2,080	-	-
1020202.52500	Annual Leave Conversion	49,576	56,625	56,625	202,059	145,434	145,434
Operating Payroll Total		**7,328,726**	**7,280,332**	**7,280,332**	**7,604,604**	**324,272**	**324,272**
Operating Expenses							
1020202.53620	Medical & Dental Services	663,773	669,030	669,030	721,332	52,302	52,302
1020202.53645	Jail Behavioral Health Grant	465,996	562,238	562,238	633,000	70,762	70,762
1020202.53800	Software Maintenance Contract	52,266	51,500	51,500	64,000	12,500	12,500
1020202.53803	Body Camera Software&Equipment	980	15,000	15,000	34,000	19,000	19,000
1020202.53816	Software Maintenance Alloc.	-	40,424	40,424	40,424	-	-
1020202.53835	Pre-Trial Service Exp (JBBS)	8,215	10,000	10,000	10,000	-	-
1020202.53920	Other Contracted Services	92,380	95,000	95,000	90,000	(5,000)	(5,000)
1020202.53922	GED Program	21,242	24,000	24,000	6,000	(18,000)	(18,000)
1020202.53930	Other Professional Services	65,620	67,200	67,200	62,100	(5,100)	(5,100)
1020202.54102	Electric	124,327	134,826	79,827	127,722	(7,104)	47,895
1020202.54106	Gas	51,012	64,120	64,120	64,750	630	630
1020202.54110	Water & Sewer	106,979	114,459	112,968	129,402	14,943	16,434
1020202.54150	Telephone	4,176	1,800	1,800	-	(1,800)	(1,800)
1020202.54201	Uniform Cleaning	1,377	1,500	1,500	-	(1,500)	(1,500)
1020202.54212	Waste Disposal	9,165	10,234	10,234	12,754	2,520	2,520
1020202.54320	Equip Repair & Maint - Mv	82	2,000	2,000	2,000	-	-
1020202.55210	Prop, Casualty & Liability Ins	-	281,695	281,695	321,042	39,347	39,347
1020202.55520	Photocopy	10,518	10,000	10,000	10,000	-	-
1020202.55600	Postage & Box Rent	888	1,000	1,000	1,000	-	-
1020202.55725	Dues & Subscriptions	430	2,000	2,000	1,000	(1,000)	(1,000)
1020202.55900	Prisoner Transportation	63,951	100,000	100,000	100,000	-	-
1020202.55910	Crisis Intervention Training	20,652	30,000	30,000	30,000	-	-
1020202.55920	Meetings	3,796	5,000	5,000	5,000	-	-
1020202.55940	Training	82	-	-	-	-	-
1020202.56108	Chemical, Lab & Medical Suppl	33,541	20,000	20,000	20,000	-	-
1020202.56110	Clothing & Uniforms	61,111	27,000	27,000	27,000	-	-
1020202.56111	Tasers/Cartridges	26,239	32,048	32,048	35,000	2,952	2,952
1020202.56112	Computer & Operating Equip	12,038	-	-	-	-	-
1020202.56114	Computer Equip & Software	1,770	-	-	-	-	-
1020202.56124	Electronic Monitoring	18,242	14,000	14,000	17,000	3,000	3,000
1020202.56125	Equipment & Supplies-Non Captl	35,715	50,000	50,000	30,000	(20,000)	(20,000)
1020202.56132	Firearm Supplies	413	-	-	-	-	-
1020202.56134	Furniture, Fixtures, Office Eq	6,429	-	-	-	-	-

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
1020202.56154	Janitorial Supplies	102,275	50,000	50,000	60,000	10,000	10,000
1020202.56170	Operating Supplies	26,894	30,000	30,000	30,000	-	-
1020202.56172	Prisoner Commissary Purch	26,696	30,000	30,000	30,000	-	-
1020202.56174	Prisoner Supplies	74,168	88,000	88,000	80,000	(8,000)	(8,000)
1020202.56175	CERT Equipment	2,949	-	-	-	-	-
1020202.56187	Courthouse Security Grant	-	25,000	16,948	-	(25,000)	(16,948)
1020202.56306	Food	673,919	552,000	552,000	568,560	16,560	16,560
1020202.57055	GASB 87 Lease Clearing	(6,491)	-	-	-	-	-
1020202.57650	CERF Fuel	18,283	25,589	25,589	18,237	(7,352)	(7,352)
1020202.57655	CERF Maintenance & Repair	82,493	59,294	59,294	37,906	(21,388)	(21,388)
1020202.57670	CERF Rental Charges	137,617	127,596	127,596	114,708	(12,888)	(12,888)
Operating Expenses Total		**3,102,209**	**3,423,553**	**3,359,011**	**3,533,937**	**110,384**	**174,926**
Capital Outlay							
1020202.59406	Capital Outlay - Detentions	-	529,000	60,804	63,000	(466,000)	2,196
Capital Outlay Total		**-**	**529,000**	**60,804**	**63,000**	**(466,000)**	**2,196**
TOTAL DETENTIONS EXPENDITURES		**10,430,935**	**11,232,885**	**10,700,147**	**11,201,541**	**(31,344)**	**501,394**

Overview	
General Support Required $95,177	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1041004.44625	Sen Services - SFSS Funding	74,578	125,346	49,817	68,726	(56,620)	18,909
1041004.44630	Senior Services - SMP/SHIP	34,402	26,260	26,260	27,260	1,000	1,000
1041004.44640	Senior Services-NSIP	9,580	10,000	6,972	7,000	(3,000)	28
1041004.44645	Sen Services-Older Amer Act	258,803	188,020	130,108	103,089	(84,931)	(27,019)
1041004.46400	Senior Services-Home Chore Rev	5,033	6,500	8,020	8,000	1,500	(20)
1041004.46480	Senior Center Activities	11,751	11,000	7,200	7,200	(3,800)	-
1041004.47140	Senior Center Rentals	4,608	5,000	9,300	9,000	4,000	(300)
1041004.47640	Senior Meal Collections	84,288	70,000	95,000	95,000	25,000	-
1041004.47642	Durango Senior Services Don	2,876	3,500	2,000	2,000	(1,500)	-
1041004.47643	Transportation Donations	5,962	10,000	7,000	7,000	(3,000)	-
1041004.48311	Transfer in JST-Senior Svcs	736,894	987,569	987,569	1,000,000	12,431	12,431
1041004.48312	Transfer in JST-SenServ Capita	-	150,000	150,000	150,000	-	-
Operating Revenue Total		**1,228,774**	**1,593,195**	**1,479,246**	**1,484,275**	**(108,920)**	**5,029**
Operating Payroll							
1041004.51000	Salaries & Wage	513,099	642,003	642,003	657,170	15,167	15,167
1041004.51120	Temporary Salaries	226,553	142,008	142,008	242,000	99,992	99,992
1041004.51230	Overtime	440	1,593	1,593	-	(1,593)	(1,593)
1041004.52001	Medical Insurance	69,842	101,841	101,841	96,264	(5,577)	(5,577)
1041004.52020	Other Insurance & Benefits	9,187	10,668	10,668	10,358	(310)	(310)
1041004.52100	Social Security Contributions	54,604	47,183	47,183	48,365	1,182	1,182
1041004.52200	Retirement Contributions	29,707	37,995	37,995	32,162	(5,833)	(5,833)
1041004.52330	Worker's Compensation	2,373	3,434	3,434	3,606	172	172
1041004.52500	Annual Leave Conversion	978	3,108	3,108	-	(3,108)	(3,108)
Operating Payroll Total		**906,784**	**989,834**	**989,833**	**1,089,925**	**100,091**	**100,092**
Operating Expenses							
1041004.53816	Software Maintenance Alloc.	-	15,840	15,840	15,840	-	-
1041004.53920	Other Contracted Services	1,948	849	4,000	4,000	3,151	-
1041004.53930	Other Professional Services	3,422	7,203	2,000	2,000	(5,203)	-
1041004.54102	Electric	13,725	14,841	16,189	25,902	11,061	9,713
1041004.54106	Gas	4,144	5,688	5,688	5,341	(347)	(347)
1041004.54110	Water & Sewer	8,062	9,123	10,477	12,409	3,286	1,932
1041004.54150	Telephone	5,997	1,800	1,800	-	(1,800)	(1,800)
1041004.54212	Waste Disposal	667	813	813	1,013	200	200
1041004.54350	Repair & Maintenance	10,775	3,257	2,500	2,000	(1,257)	(500)
1041004.55210	Prop, Casualty & Liability Ins	-	11,085	11,085	12,634	1,549	1,549
1041004.55500	Printing	5,011	1,860	2,225	1,000	(860)	(1,225)
1041004.55520	Photocopy	4,535	6,200	4,500	4,500	(1,700)	-
1041004.55600	Postage & Box Rent	102	194	150	150	(44)	-
1041004.55940	Training	3,286	1,725	1,000	1,000	(725)	-
1041004.56114	Computer Equip & Software	-	1,229	1,530	1,000	(229)	(530)
1041004.56125	Equipment & Supplies-Non Captl	3,000	78	-	-	(78)	-
1041004.56134	Furniture, Fixtures, Office Eq	732	1,000	500	500	(500)	-
1041004.56154	Janitorial Supplies	2,668	4,571	3,000	3,000	(1,571)	-
1041004.56170	Operating Supplies	4,952	4,000	5,000	2,000	(2,000)	(3,000)
1041004.56309	Senior Services-Durango Nutrit	208,366	200,000	180,000	200,000	-	20,000
1041004.56400	Senior Services-Home Chore	2,319	935	1,400	1,000	65	(400)
1041004.56410	Senior Activities	3,730	525	350	350	(175)	-
1041004.57055	GASB 87 Lease Clearing	(2,696)	-	-	-	-	-
1041004.57650	CERF Fuel	7,261	8,630	8,630	5,782	(2,848)	(2,848)
1041004.57655	CERF Maintenance & Repair	4,959	9,412	9,412	13,506	4,094	4,094
1041004.57670	CERF Rental Charges	22,332	22,284	22,284	24,600	2,316	2,316
Operating Expenses Total		**319,294**	**333,142**	**310,373**	**339,527**	**6,385**	**29,154**
Capital Outlay							
1041004.59405	Capital Outlay - Sen Serv Capi	-	150,000	18,000	150,000	-	132,000
Capital Outlay Total		**-**	**150,000**	**18,000**	**150,000**	**-**	**132,000**
TOTAL SENIOR SERVICES - DURANGO EXPENDITURES		**1,226,079**	**1,472,976**	**1,318,206**	**1,579,452**	**106,476**	**261,246**

Overview	
General Support Required $6,994	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1041054.44625	Sen Services - SFSS Funding	15,275	31,336	37,951	46,781	15,445	8,830
1041054.44640	Senior Services-NSIP	1,962	2,000	8,873	8,873	6,873	-
1041054.44645	Sen Services-Older Amer Act	53,008	47,005	85,014	70,172	23,167	(14,842)
1041054.47639	Senior Meal Collections-Bayfie	21,775	12,000	20,000	20,000	8,000	-
Operating Revenue Total		**92,021**	**92,341**	**151,838**	**145,826**	**53,485**	**(6,012)**
Operating Payroll							
1041054.51000	Salaries & Wage	85,223	6,957	6,957	7,341	384	384
1041054.51120	Temporary Salaries	32,087	21,455	21,455	92,000	70,545	70,545
1041054.51230	Overtime	90	210	210	-	(210)	(210)
1041054.52001	Medical Insurance	4,846	506	506	534	28	28
1041054.52020	Other Insurance & Benefits	1,051	74	74	83	9	9
1041054.52100	Social Security Contributions	8,839	526	526	556	30	30
1041054.52200	Retirement Contributions	5,697	557	557	494	(63)	(63)
1041054.52330	Worker's Compensation	9	-	-	-	-	-
1041054.52500	Annual Leave Conversion	200	93	93	-	(93)	(93)
Operating Payroll Total		**138,042**	**30,378**	**30,378**	**101,008**	**70,630**	**70,630**
Operating Expenses							
1041054.56170	Operating Supplies	946	794	300	300	(494)	-
1041054.56308	Senior Services-Bayfield Meals	47,497	48,400	48,000	48,000	(400)	-
1041054.57650	CERF Fuel	732	686	686	452	(234)	(234)
1041054.57655	CERF Maintenance & Repair	267	3,207	3,207	-	(3,207)	(3,207)
1041054.57670	CERF Rental Charges	3,060	3,060	3,060	3,060	-	-
Operating Expenses Total		**52,503**	**56,147**	**55,253**	**51,812**	**(4,335)**	**(3,441)**
TOTAL SENIOR SERVICES - COUNTY EXPENDITURES		**190,546**	**86,525**	**85,631**	**152,820**	**66,295**	**67,189**

Overview	
General Support Required $524,974	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Payroll							
1012121.51000	Salaries & Wage	275,551	376,955	376,955	369,753	(7,202)	(7,202)
1012121.51001	Budget Salary & Comp Offset	-	(103,787)	(103,787)	-	103,787	103,787
1012121.52001	Medical Insurance	25,642	46,081	46,081	43,025	(3,056)	(3,056)
1012121.52020	Other Insurance & Benefits	3,880	5,464	5,464	5,274	(190)	(190)
1012121.52100	Social Security Contributions	20,261	27,942	27,942	27,438	(504)	(504)
1012121.52200	Retirement Contributions	13,782	18,849	18,849	15,533	(3,316)	(3,316)
1012121.52330	Worker's Compensation	-	282	282	297	15	15
1012121.52410	Cell Phone Allowance	-	260	260	-	(260)	(260)
1012121.52500	Annual Leave Conversion	-	5,100	5,100	-	(5,100)	(5,100)
Operating Payroll Total		**339,117**	**377,147**	**377,147**	**461,320**	**84,173**	**84,173**
Operating Expenses							
1012121.53800	Software Maintenance Contract	-	20,454	20,454	27,685	7,231	7,231
1012121.53816	Software Maintenance Alloc.	-	3,330	3,330	3,330	-	-
1012121.55210	Prop, Casualty & Liability Ins	-	911	911	1,039	128	128
1012121.55400	Advertising	-	3,000	3,000	1,000	(2,000)	(2,000)
1012121.55500	Printing	-	350	350	250	(100)	(100)
1012121.55725	Dues & Subscriptions	-	800	800	650	(150)	(150)
1012121.55920	Meetings	-	6,900	6,900	4,000	(2,900)	(2,900)
1012121.55960	Policy Dev & Public Outreach	-	65,000	65,000	24,000	(41,000)	(41,000)
1012121.56170	Operating Supplies	-	1,000	1,000	700	(300)	(300)
1012121.56181	Innovation Supplies & Books	-	2,250	2,250	1,000	(1,250)	(1,250)
Operating Expenses Total		**-**	**103,995**	**103,995**	**63,654**	**(40,341)**	**(40,341)**
TOTAL STRATEGIC MANAGEMENT EXPENDITURES		**339,117**	**481,142**	**481,142**	**524,974**	**43,832**	**43,832**

Overview	
General Support Required $32,435	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Payroll							
1010301.51000	Salaries & Wage	6,202	7,610	7,610	8,029	419	419
1010301.52001	Medical Insurance	15,540	19,639	19,639	20,719	1,080	1,080
1010301.52020	Other Insurance & Benefits	724	743	743	786	43	43
1010301.52100	Social Security Contributions	114	186	186	197	11	11
1010301.52200	Retirement Contributions	372	457	457	405	(52)	(52)
1010301.52330	Worker's Compensation	53	59	59	62	3	3
1010301.52500	Annual Leave Conversion	-	46	46	-	(46)	(46)
Operating Payroll Total		**23,005**	**28,739**	**28,739**	**30,198**	**1,459**	**1,459**
Operating Expenses							
1010301.53816	Software Maintenance Alloc.	-	668	668	668	-	-
1010301.53930	Other Professional Services	1,630	1,350	1,350	1,350	-	-
1010301.55210	Prop, Casualty & Liability Ins	-	192	192	219	27	27
Operating Expenses Total		**1,630**	**2,210**	**2,210**	**2,237**	**27**	**27**
TOTAL COUNTY SURVEYOR EXPENDITURES		**24,635**	**30,949**	**30,949**	**32,435**	**1,486**	**1,486**

Overview	
General Support Required $9,023,150	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
100.48415	Transfer In from Medical Fund	1,538,268	-	-	-	-	-
Operating Revenue Total		**1,538,268**	**-**	**-**	**-**	**-**	**-**
Operating Expenses							
100.57826	Operating Transfer to CIP	9,340,090	-	-	2,000,000	2,000,000	2,000,000
Operating Expenses Total		**9,340,090**	**-**	**-**	**2,000,000**	**2,000,000**	**2,000,000**
Other Uses							
100.57818	Transfer to Public Health Dept	1,194,519	1,094,519	1,094,519	594,519	(500,000)	(500,000)
100.57870	Transfer to District Attorney	2,207,043	2,470,043	2,443,866	2,428,631	(41,412)	(15,235)
100.57877	Transfer to CERF	-	665,261	665,261	-	(665,261)	(665,261)
Other Uses Total		**3,401,562**	**4,229,823**	**4,203,646**	**3,023,150**	**(1,206,673)**	**(1,180,496)**
Contingency							
100.59090	Contingency	-	3,000,000	2,000,000	4,000,000	1,000,000	2,000,000
Contingency Total		**-**	**3,000,000**	**2,000,000**	**4,000,000**	**1,000,000**	**2,000,000**
TOTAL TRANSFERS IN/OUT EXPENDITURES		**12,741,652**	**7,229,823**	**6,203,646**	**9,023,150**	**1,793,327**	**2,819,504**

Overview	
General Support Required -$3,096,104	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1010401.42310	Treasurer's Advertising	35,024	48,000	48,000	40,500	(7,500)	(7,500)
1010401.42313	Treasurer's Fees-other	84,219	85,000	85,000	80,000	(5,000)	(5,000)
1010401.42316	Treasurer's Postage Collection	-	250	250	-	(250)	(250)
1010401.42319	Treasurer's Tax Collection Fee	1,053,676	820,000	820,000	1,057,000	237,000	237,000
1010401.47000	Investment Earnings	3,019,627	2,650,000	2,650,000	2,601,912	(48,088)	(48,088)
1010401.47001	Unrealized gain (loss) on inv.	916,862	-	-	-	-	-
1010401.49999	Treasurer Unidentified Revenue	915	-	-	-	-	-
Operating Revenue Total		**5,110,322**	**3,603,250**	**3,603,250**	**3,779,412**	**176,162**	**176,162**
Operating Payroll							
1010401.51000	Salaries & Wage	282,904	351,603	351,603	293,320	(58,283)	(58,283)
1010401.51120	Temporary Salaries	-	7,250	7,250	-	(7,250)	(7,250)
1010401.51230	Overtime	368	-	-	-	-	-
1010401.52001	Medical Insurance	45,296	72,953	72,953	51,678	(21,275)	(21,275)
1010401.52020	Other Insurance & Benefits	4,609	5,492	5,492	4,473	(1,019)	(1,019)
1010401.52100	Social Security Contributions	19,959	24,974	24,974	21,233	(3,741)	(3,741)
1010401.52200	Retirement Contributions	14,459	18,208	18,208	12,877	(5,331)	(5,331)
1010401.52330	Worker's Compensation	317	1,142	1,142	1,200	58	58
1010401.52500	Annual Leave Conversion	1,570	1,874	1,874	-	(1,874)	(1,874)
Operating Payroll Total		**369,483**	**483,496**	**483,496**	**384,781**	**(98,715)**	**(98,715)**
Operating Expenses							
1010401.53310	Auditing	13,125	15,000	15,000	13,125	(1,875)	(1,875)
1010401.53800	Software Maintenance Contract	38,704	39,704	39,704	70,073	30,369	30,369
1010401.53816	Software Maintenance Alloc.	-	12,936	12,936	12,936	-	-
1010401.53930	Other Professional Services	5,149	4,000	4,000	-	(4,000)	(4,000)
1010401.54150	Telephone	98	170	170	84	(86)	(86)
1010401.55210	Prop, Casualty & Liability Ins	-	3,686	3,686	4,201	515	515
1010401.55400	Advertising	39,079	45,000	45,000	44,700	(300)	(300)
1010401.55500	Printing	4,582	7,095	7,095	8,000	905	905
1010401.55520	Photocopy	1,489	807	807	1,260	453	453
1010401.55600	Postage & Box Rent	1,794	21,408	21,408	24,285	2,877	2,877
1010401.55725	Dues & Subscriptions	3,484	2,454	2,454	3,425	971	971
1010401.55740	Banking Fees	45	188	188	61,268	61,080	61,080
1010401.55742	Investment Fees	43,705	46,520	46,520	48,200	1,680	1,680
1010401.55920	Meetings	144	38	38	120	82	82
1010401.55940	Training	3,318	2,498	2,498	850	(1,648)	(1,648)
1010401.56170	Operating Supplies	2,672	1,098	1,098	1,000	(98)	(98)
1010401.57055	GASB 87 Lease Clearing	(2,439)	-	-	-	-	-
1010401.57560	Miscellaneous Expense	1,841	-	-	5,000	5,000	5,000
Operating Expenses Total		**156,791**	**202,602**	**202,602**	**298,527**	**95,925**	**95,925**
TOTAL COUNTY TREASURER EXPENDITURES		**526,274**	**686,098**	**686,098**	**683,308**	**(2,790)**	**(2,790)**

Overview	
General Support Required -$43,099	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1010451.42304	Public Trustee Fees	26,562	48,760	48,760	61,080	12,320	12,320
Operating Revenue Total		**26,562**	**48,760**	**48,760**	**61,080**	**12,320**	**12,320**
Operating Payroll							
1010451.51000	Salaries & Wage	16,550	23,005	23,005	15,647	(7,358)	(7,358)
1010451.52001	Medical Insurance	2,175	2,663	2,663	-	(2,663)	(2,663)
1010451.52020	Other Insurance & Benefits	196	162	162	26	(136)	(136)
1010451.52100	Social Security Contributions	1,183	718	718	189	(529)	(529)
1010451.52200	Retirement Contributions	828	525	525	104	(421)	(421)
1010451.52330	Worker's Compensation	25	-	-	-	0	0
1010451.52500	Annual Leave Conversion	-	440	440	-	(440)	(440)
Operating Payroll Total		**20,956**	**27,514**	**27,514**	**15,966**	**(11,548)**	**(11,548)**
Operating Expenses							
1010451.53310	Auditing	975	-	-	-	0	0
1010451.54150	Telephone	0	-	-	-	0	0
1010451.55520	Photocopy	952	1,300	1,300	1,260	(40)	(40)
1010451.55600	Postage & Box Rent	94	-	-	500	500	500
1010451.55725	Dues & Subscriptions	884	-	-	-	0	0
1010451.56170	Operating Supplies	-	500	500	255	(245)	(245)
Operating Expenses Total		**2,904**	**1,800**	**1,800**	**2,015**	**215**	**215**
TOTAL PUBLIC TRUSTEE EXPENDITURES		**23,861**	**29,314**	**29,314**	**17,981**	**(11,333)**	**(11,333)**

Overview	
General Support Required $57,881	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1012801.44655	Veteran's Service	26,581	20,000	20,000	22,104	2,104	2,104
Operating Revenue Total		**26,581**	**20,000**	**20,000**	**22,104**	**2,104**	**2,104**
Operating Payroll							
1012801.51000	Salaries & Wage	54,637	56,964	56,964	60,098	3,134	3,134
1012801.52020	Other Insurance & Benefits	1,252	1,254	1,254	1,327	73	73
1012801.52100	Social Security Contributions	4,137	4,316	4,316	4,554	238	238
1012801.52200	Retirement Contributions	2,732	2,849	2,849	2,525	(324)	(324)
1012801.52330	Worker's Compensation	39	35	35	37	2	2
1012801.52500	Annual Leave Conversion	-	336	336	-	(336)	(336)
Operating Payroll Total		**62,797**	**65,754**	**65,754**	**68,541**	**2,787**	**2,787**
Operating Expenses							
1012801.53816	Software Maintenance Alloc.	-	2,964	2,964	2,964	-	-
1012801.54150	Telephone	1,009	1,200	1,100	1,200	-	100
1012801.54410	Building Rent	3,000	3,000	3,000	3,000	-	-
1012801.55210	Prop, Casualty & Liability Ins	-	114	114	130	16	16
1012801.55920	Meetings	1,151	1,850	1,000	1,200	(650)	200
1012801.55940	Training	50	50	50	50	-	-
1012801.55941	Mileage Reimbursement	-	500	300	300	(200)	-
1012801.56134	Furniture, Fixtures, Office Eq	346	500	100	500	-	400
1012801.56170	Operating Supplies	2,517	3,000	2,500	2,100	(900)	(400)
Operating Expenses Total		**8,072**	**13,178**	**11,128**	**11,444**	**(1,734)**	**316**
TOTAL VETERANS SERVICES EXPENDITURES		**70,869**	**78,932**	**76,882**	**79,985**	**1,053**	**3,103**

Overview	
General Support Required $145,284	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1031553.46810	Weed Cost Share Reimb	(2,536)	1,500	2,535	2,535	1,035	-
1031553.47810	Weed Enforcement Reimb.	-	1,000	-	-	(1,000)	-
Operating Revenue Total		**(2,536)**	**2,500**	**2,535**	**2,535**	**35**	**-**
Operating Payroll							
1031553.51000	Salaries & Wage	56,546	56,964	56,964	60,098	3,134	3,134
1031553.51120	Temporary Salaries	6,176	13,272	13,272	-	(13,272)	(13,272)
1031553.52001	Medical Insurance	8,783	10,600	10,599	11,183	583	584
1031553.52020	Other Insurance & Benefits	999	980	980	1,038	58	58
1031553.52100	Social Security Contributions	4,634	4,184	4,184	4,415	231	231
1031553.52200	Retirement Contributions	2,827	2,849	2,849	2,525	(324)	(324)
1031553.52330	Worker's Compensation	980	999	999	1,049	50	50
1031553.52500	Annual Leave Conversion	-	380	380	-	(380)	(380)
Operating Payroll Total		**80,944**	**90,227**	**90,227**	**80,308**	**(9,919)**	**(9,919)**
Operating Expenses							
1031553.53816	Software Maintenance Alloc.	-	2,810	-	2,810	-	2,810
1031553.53930	Other Professional Services	-	108	200	200	92	-
1031553.54150	Telephone	142	31	45	50	19	5
1031553.54315	Equip Repair & Maint - Non-Mv	-	53	250	250	197	-
1031553.54355	Weed Control	67,621	66,000	55,000	55,000	(11,000)	-
1031553.54356	Weed Cost Share	-	3,000	3,000	3,000	-	-
1031553.55210	Prop, Casualty & Liability Ins	-	3,225	3,225	3,676	451	451
1031553.55600	Postage & Box Rent	105	94	300	300	206	-
1031553.55725	Dues & Subscriptions	-	42	75	75	33	-
1031553.55940	Training	90	23	150	150	127	-
1031553.56121	Educational Supplies	70	99	350	250	151	(100)
1031553.56170	Operating Supplies	440	880	750	750	(130)	-
1031553.57576	Weed Enforcement Expense	-	10,000	10,000	-	(10,000)	(10,000)
1031553.57650	CERF Fuel	335	416	416	-	(416)	(416)
1031553.57655	CERF Maintenance & Repair	409	343	343	-	(343)	(343)
1031553.57670	CERF Rental Charges	3,267	3,444	3,444	1,000	(2,444)	(2,444)
Operating Expenses Total		**72,479**	**90,568**	**77,548**	**67,511**	**(23,057)**	**(10,037)**
TOTAL WEED MANAGEMENT EXPENDITURES		**153,423**	**180,795**	**167,775**	**147,819**	**(32,976)**	**(19,956)**

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

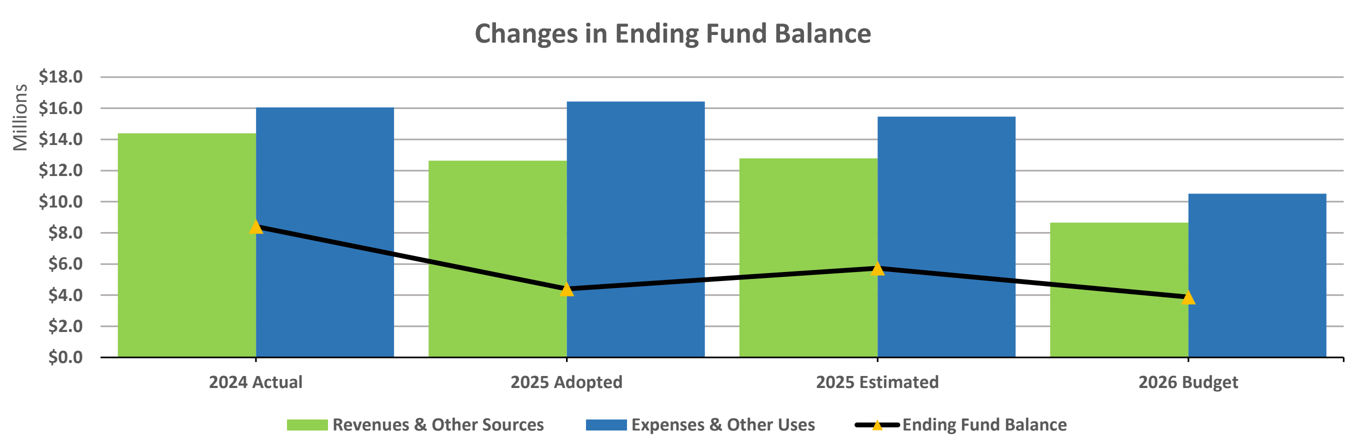
The Joint Sales Tax Fund is required by a 1990 intergovernmental agreement between the City of Durango and the La Plata County Board of County Commissioners. The fund specified revenue source is 11% of the two cent (2%) County sales tax. The revenues are to be used to fund City and County agreed upon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

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.

	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Beginning Fund Balance	$10,063,142	$8,185,123	$8,405,077	$5,726,652	($2,458,471)	($2,678,425)
Operating Revenue						
Property Taxes	1,626,072	1,464,123	1,464,123	1,590,340	126,217	126,217
Specific Ownership Taxes	149,737	137,200	53,883	130,397	(6,803)	76,514
Sales Tax	7,770,000	6,147,575	6,147,575	2,770,000	(3,377,575)	(3,377,575)
Licenses, Permits, Fees & Fines	321,028	325,000	350,000	307,048	(17,952)	(42,952)
HUTF	3,562,624	3,788,808	3,788,808	3,361,793	(427,015)	(427,015)
Other Taxes	26,040	13,000	13,000	14,052	1,052	1,052
Intergovernmental	728,978	221,639	431,600	220,849	(790)	(210,751)
Miscellaneous	212,272	540,000	540,000	262,258	(277,742)	(277,742)
One Time Revenues	-	-	-	-	-	-
Operating Revenue Total	**14,396,751**	**12,637,345**	**12,788,989**	**8,656,737**	**(3,980,608)**	**(4,132,252)**
Operating Expenses						
Personnel & Operating Costs						
Salaries & Wages	2,997,386	2,811,630	2,811,630	3,111,869	300,239	300,239
Temporary Employees	96,500	114,700	121,009	-	(114,700)	(121,009)
Overtime	88,641	163,909	163,909	172,925	9,016	9,016
Medical Benefits	424,119	574,803	574,803	536,157	(38,646)	(38,646)
Other Benefits & Costs	565,688	604,094	604,094	529,107	(74,987)	(74,987)
Operating	6,475,572	6,385,059	6,337,717	5,865,606	(519,453)	(472,111)
Personnel & Operating Costs Total	**10,647,905**	**10,654,194**	**10,613,162**	**10,215,664**	**(438,531)**	**(397,498)**
Capital & One Time Expenditures						
Capital Outlay	5,240,040	5,044,252	4,854,252	-	(5,044,252)	(4,854,252)
Capital Equipment	166,870	-	-	89,781	89,781	89,781
Contingency	-	725,000	-	200,000	(525,000)	200,000
Capital & One Time Expenditures Total	**5,406,910**	**5,769,252**	**4,854,252**	**289,781**	**(5,479,471)**	**(4,564,471)**
Operating Expenses Total	**16,054,816**	**16,423,446**	**15,467,414**	**10,505,445**	**(5,918,002)**	**(4,961,969)**
Ending Fund Balance	$8,405,077	$4,399,022	$5,726,652	$3,877,944		



Overview	
General Support Required $1,848,708	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Taxes							
110.41000	Property Taxes	1,622,580	1,464,123	1,464,123	1,587,405	123,282	123,282
110.41200	Specific Ownership Taxes	149,737	137,200	53,883	130,397	(6,803)	76,514
110.41300	Sales Taxes	7,770,000	6,147,575	6,147,575	2,770,000	(3,377,575)	(3,377,575)
110.41900	Delinquent Property Taxes	846	1,000	1,000	1,000	-	-
110.41910	Penalties & Interest Delin tax	14,103	2,000	2,000	2,617	617	617
110.41920	Prop Tax-Senior/Veteran Exem	12,533	11,000	11,000	12,135	1,135	1,135
110.41925	Prop Tax - Personal Exem	3,513	-	-	3,640	3,640	3,640
110.41930	Abatements	(1,442)	(1,000)	(1,000)	(1,700)	(700)	(700)
110.41940	Tax Increment Financing	(21)	-	-	(705)	(705)	(705)
Taxes Total		**9,571,849**	**7,761,898**	**7,678,581**	**4,504,789**	**(3,257,109)**	**(3,173,792)**
Interg't Shared Rev							
110.43300	Highway User Tax	3,704,573	3,936,195	3,936,195	3,495,957	(440,238)	(440,238)
110.43302	Allocation of HUTF	(141,949)	(147,387)	(147,387)	(134,164)	13,223	13,223
110.43330	Severance Taxes	200,000	200,000	200,000	200,000	-	-
110.43500	PILT	500,000	-	211,463	-	-	(211,463)
110.43510	Southern Ute Tribal PILT	24,561	18,439	16,937	16,937	(1,502)	-
1132103.43550	Forest Reserve Act	156,062	160,000	160,000	160,000	-	-
1132103.44606	For Res Allocation of SRS	(156,062)	(160,000)	(160,000)	(160,000)	-	-
Interg't Shared Rev Total		**4,287,186**	**4,007,247**	**4,217,208**	**3,578,730**	**(428,517)**	**(638,478)**
Miscellaneous Rev							
110.47000	Investment Earnings	53,843	10,000	10,000	5,000	(5,000)	(5,000)
110.47900	Miscellaneous Revenue	11,211	30,000	30,000	28,372	(1,628)	(1,628)
1132103.47260	Oil & Gas Leases & Royalties	40,226	50,000	50,000	30,000	(20,000)	(20,000)
1132103.47618	Road Impact Fees	25,600	450,000	450,000	150,000	(300,000)	(300,000)
1132103.47800	Retirement Account Refunds	4,416	3,200	3,200	3,912	712	712
1132103.47820	Insurance Refunds	81,392	-	-	48,886	48,886	48,886
Miscellaneous Rev Total		**216,688**	**543,200**	**543,200**	**266,170**	**(277,030)**	**(277,030)**
License, Permit, Fee							
1132103.42392	Motor vehicle $1.50&$2.50 Fee	172,323	180,000	180,000	165,855	(14,145)	(14,145)
1132103.42394	IRP CR & Bridge Warrants	255	-	-	395	395	395
1132103.42750	Construction Permits	11,719	12,500	12,500	11,225	(1,275)	(1,275)
1132103.42755	Road Permits	14,640	34,500	34,500	15,772	(18,728)	(18,728)
1132103.42760	Utility Permits	13,801	23,000	23,000	13,801	(9,199)	(9,199)
1132153.47614	GCC Road Mitigation Fee	108,290	75,000	100,000	100,000	25,000	-
License, Permit, Fee Total		**321,028**	**325,000**	**350,000**	**307,048**	**(17,952)**	**(42,952)**
TOTAL ROAD & BRIDGE REVENUES		**14,396,751**	**12,637,345**	**12,788,989**	**8,656,737**	**(3,980,608)**	**(4,132,252)**

Overview	
General Support Required $1,670,076	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Payroll							
1132103.51000	Salaries & Wage	2,512,133	2,632,517	2,632,517	2,599,222	(33,295)	(33,295)
1132103.51001	Budget Salary & Comp Offset	-	(228,281)	(228,281)	-	228,281	228,281
1132103.51120	Temporary Salaries	88,745	79,000	83,345	-	(79,000)	(83,345)
1132103.51230	Overtime	88,263	150,000	150,000	158,250	8,250	8,250
1132103.52001	Medical Insurance	373,405	469,605	469,605	473,085	3,480	3,480
1132103.52020	Other Insurance & Benefits	40,353	41,335	41,335	41,061	(274)	(274)
1132103.52100	Social Security Contributions	196,547	193,384	193,384	190,810	(2,574)	(2,574)
1132103.52200	Retirement Contributions	158,376	164,218	164,218	138,067	(26,151)	(26,151)
1132103.52330	Worker's Compensation	77,527	77,456	77,456	81,329	3,873	3,873
1132103.52490	Other Compensation Items	-	12,240	12,240	12,914	674	674
1132103.52500	Annual Leave Conversion	15,316	13,251	13,251	-	(13,251)	(13,251)
Operating Payroll Total		**3,550,665**	**3,604,725**	**3,609,070**	**3,694,738**	**90,013**	**85,668**
Operating Expenses							
1132103.53621	DOT Medical Certifications	2,493	2,875	2,875	2,875	-	-
1132103.53800	Software Maintenance Contract	5,342	5,469	5,469	5,750	281	281
1132103.53816	Software Maintenance Alloc.	-	20,272	20,272	20,272	-	-
1132103.53920	Other Contracted Services	2,400	10,727	10,727	10,727	-	-
1132103.53930	Other Professional Services	4,535	11,500	11,500	11,500	-	-
1132103.54102	Electric	24,209	25,179	31,546	50,473	25,294	18,927
1132103.54106	Gas	17,593	29,162	29,162	21,890	(7,272)	(7,272)
1132103.54110	Water & Sewer	9,624	11,709	11,400	13,820	2,111	2,420
1132103.54150	Telephone	8,777	7,500	7,500	-	(7,500)	(7,500)
1132103.54212	Waste Disposal	5,499	6,749	6,749	8,252	1,503	1,503
1132103.54420	Rental of Equipment & Vehicles	48,574	60,000	60,000	51,000	(9,000)	(9,000)
1132103.55210	Prop, Casualty & Liability Ins	-	250,008	250,008	284,929	34,921	34,921
1132103.55520	Photocopy	1,447	1,684	1,684	1,684	-	-
1132103.55600	Postage & Box Rent	44	-	-	-	-	-
1132103.55805	Travel	1,262	-	-	-	-	-
1132103.55920	Meetings	1,174	-	-	-	-	-
1132103.55940	Training	12,400	-	-	6,000	6,000	6,000
1132103.56104	Asphalt & Filler-Chip & Seal	230,005	-	-	-	-	-
1132103.56106	Asphalt & Filler-Hot Mix	448,468	50,000	50,000	50,000	-	-
1132103.56110	Clothing & Uniforms	8,241	8,317	8,317	8,317	-	-
1132103.56114	Computer Equip & Software	4,700	5,511	5,511	5,511	-	-
1132103.56116	Crack Sealing Materials	30,461	37,686	37,686	37,686	-	-
1132103.56118	Cutting Edges & Chains	97,066	113,251	113,251	113,251	-	-
1132103.56120	Dust Control-Mag Chloride	873,783	700,000	700,000	550,000	(150,000)	(150,000)
1132103.56125	Equipment & Supplies-Non Captl	-	1,150	1,150	1,150	-	-
1132103.56144	Gravel & Sand	286,457	220,000	220,000	220,000	-	-
1132103.56150	Highway Stripe	191,131	143,200	143,200	143,200	-	-
1132103.56155	Minor Safety Improvements	10,753	-	-	-	-	-
1132103.56157	Guardrail Projects	227,730	50,000	50,000	50,000	-	-
1132103.56158	Metal Culverts	45,338	60,000	60,000	60,000	-	-
1132103.56161	Rockfall/Landslide Mitigation	-	5,000	5,000	5,000	-	-
1132103.56163	Gravel Pit Permits/Reclamatio	2,965	5,198	5,198	5,198	-	-
1132103.56170	Operating Supplies	50,049	76,024	76,024	76,024	-	-
1132103.56178	Sign Parts & Supplies	51,469	51,980	51,980	51,980	-	-
1132103.57055	GASB 87 Lease Clearing	(2,009)	-	-	-	-	-
1132103.57550	Road & Bridge Tax Allocation	250,293	237,300	237,300	-	(237,300)	(237,300)
1132103.57580	Community Infrastructure Proj	50,000	-	-	-	-	-
1132103.57650	CERF Fuel	349,462	487,672	487,672	399,628	(88,044)	(88,044)
1132103.57655	CERF Maintenance & Repair	951,903	1,229,194	1,229,194	1,080,324	(148,870)	(148,870)
1132103.57670	CERF Rental Charges	1,757,906	1,992,252	1,992,252	2,148,996	156,744	156,744
Operating Expenses Total		**6,061,546**	**5,916,569**	**5,922,627**	**5,495,437**	**(421,132)**	**(427,190)**
Capital Outlay							
1132103.59328	Capital Outlay Road and Bridge	166,870	-	-	89,781	89,781	89,781
Capital Outlay Total		**166,870**	**-**	**-**	**89,781**	**89,781**	**89,781**
TOTAL R&B MAINTENANCE EXPENDITURES		**9,779,081**	**9,521,294**	**9,531,697**	**9,279,956**	**(241,338)**	**(251,741)**

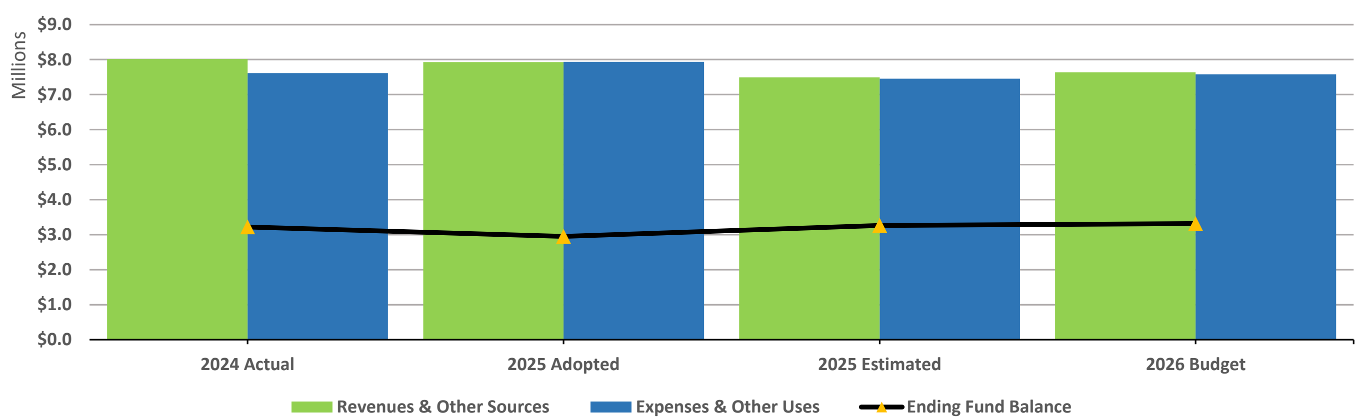
Overview	
General Support Required $178,631	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Payroll							
1132153.51000	Salaries & Wage	485,253	707,646	707,646	512,647	(194,999)	(194,999)
1132153.51001	Budget Salary & Comp Offset	-	(300,251)	(300,251)	-	300,251	300,251
1132153.51120	Temporary Salaries	7,755	35,700	37,664	-	(35,700)	(37,664)
1132153.51230	Overtime	377	1,669	1,669	1,761	92	92
1132153.52001	Medical Insurance	50,714	105,198	105,198	63,072	(42,126)	(42,126)
1132153.52020	Other Insurance & Benefits	6,563	10,363	10,363	6,881	(3,482)	(3,482)
1132153.52100	Social Security Contributions	35,554	53,819	53,819	38,889	(14,930)	(14,930)
1132153.52200	Retirement Contributions	32,989	44,394	44,394	29,520	(14,874)	(14,874)
1132153.52330	Worker's Compensation	2,201	2,166	2,166	2,275	109	109
1132153.52410	Cell Phone Allowance	263	260	260	275	15	15
1132153.52500	Annual Leave Conversion	-	3,447	3,447	-	(3,447)	(3,447)
Operating Payroll Total		**621,669**	**664,411**	**666,375**	**655,320**	**(9,091)**	**(11,055)**
Operating Expenses							
1132153.53800	Software Maintenance Contract	4,774	6,600	6,600	6,600	-	-
1132153.53816	Software Maintenance Alloc.	-	3,465	3,465	3,465	-	-
1132153.53825	Consultants	159,583	220,000	170,000	50,000	(170,000)	(120,000)
1132153.54150	Telephone	75	240	240	240	-	-
1132153.55210	Prop, Casualty & Liability Ins	-	6,992	6,992	7,969	977	977
1132153.55520	Photocopy	2,293	3,000	3,000	3,000	-	-
1132153.55600	Postage & Box Rent	5	-	-	-	-	-
1132153.55725	Dues & Subscriptions	2,248	2,200	2,200	2,200	-	-
1132153.55940	Training	284	3,600	2,000	3,600	-	1,600
1132153.56114	Computer Equip & Software	564	2,208	2,208	2,208	-	-
1132153.56134	Furniture, Fixtures, Office Eq	748	1,100	800	1,000	(100)	200
1132153.56170	Operating Supplies	1,901	4,000	2,500	4,000	-	1,500
1132153.57055	GASB 87 Lease Clearing	(1,781)	-	-	-	-	-
1132153.57650	CERF Fuel	24,105	29,274	29,274	30,820	1,546	1,546
1132153.57655	CERF Maintenance & Repair	48,163	35,751	35,751	77,575	41,824	41,824
1132153.57670	CERF Rental Charges	167,272	150,060	150,060	177,492	27,432	27,432
Operating Expenses Total		**410,235**	**468,490**	**415,090**	**370,169**	**(98,321)**	**(44,921)**
Other Uses							
1132153.53940	Right Of Way Acquisition	-	10,000	-	-	(10,000)	-
Other Uses Total		**-**	**10,000**	**-**	**-**	**(10,000)**	**-**
Capital Outlay							
1132153.59303	CR 501 Mill & Overlay	2,337,643	1,035,332	1,035,332	-	(1,035,332)	(1,035,332)
1132153.59307	CR 240	2,860,890	1,172,920	1,172,920	-	(1,172,920)	(1,172,920)
1132153.59325	CR 141 Replacement	-	1,190,000	1,190,000	-	(1,190,000)	(1,190,000)
1132153.59337	CR 213	-	260,000	80,000	-	(260,000)	(80,000)
1132153.59341	CR 210 & 141	41,506	-	-	-	-	-
1132153.59344	CR 228 Florida Canal Bridge Pj	-	1,376,000	1,376,000	-	(1,376,000)	(1,376,000)
Capital Outlay Total		**5,240,040**	**5,034,252**	**4,854,252**	**-**	**(5,034,252)**	**(4,854,252)**
Contingency							
110.59090	Contingency	-	725,000	-	200,000	(525,000)	200,000
Contingency Total		**-**	**725,000**	**-**	**200,000**	**(525,000)**	**200,000**
TOTAL R&B ENGINEERING EXPENDITURES		**6,271,944**	**6,902,153**	**5,935,717**	**1,225,489**	**(5,676,664)**	**(4,710,228)**
TOTAL R&B FUND EXPENDITURES		**16,051,025**	**16,423,446**	**15,467,414**	**10,505,445**	**(5,918,002)**	**(4,961,969)**

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.

	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Beginning Fund Balance	$2,824,869	$2,958,096	$3,220,836	$3,260,744	$302,648	$39,908
Operating Revenue						
Property Taxes	1,550,834	1,391,948	1,391,948	1,509,153	117,205	117,205
Specific Ownership Taxes	142,356	98,924	51,227	98,924	-	47,697
Other Taxes	48,027	20,874	23,602	20,874	-	(2,728)
Intergovernmental	6,269,460	6,415,096	6,027,352	6,007,248	(407,848)	(20,104)
Miscellaneous	4,000	-	-	-	-	-
Operating Revenue Total	**8,014,676**	**7,926,842**	**7,494,129**	**7,636,199**	**(290,643)**	**142,070**
Operating Expenses						
Personnel & Operating Costs						
Salaries & Wages	4,539,541	4,599,764	4,228,949	4,238,680	(361,084)	9,731
Temporary Employees	56,784	64,411	64,411	64,702	291	291
Overtime	42,667	35,424	37,283	33,283	(2,141)	(4,000)
Medical Benefits	609,111	788,757	788,756	792,672	3,915	3,916
Other Benefits & Costs	710,655	761,688	766,232	742,279	(19,409)	(23,954)
Operating	1,659,952	1,634,840	1,568,590	1,659,215	24,375	90,625
Personnel & Operating Costs Total	**7,618,709**	**7,884,884**	**7,454,221**	**7,530,831**	**(354,053)**	**76,610**
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	**7,618,709**	**7,934,884**	**7,454,221**	**7,580,831**	**(354,053)**	**126,610**
Ending Fund Balance	$3,220,836	$2,950,054	$3,260,744	$3,316,112		

Changes in Ending Fund Balance



Overview	
General Support Required -$55,368	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
Adult Protection							
1347004.43601	DHS Revenue	337,380	320,000	320,000	320,000	-	-
1347004.43705	DHS Refunds Admin	0	-	2,000	-	-	(2,000)
Adult Protection Total		**337,380**	**320,000**	**322,000**	**320,000**	**-**	**(2,000)**
Child Care							
1347104.43601	DHS Revenue	204,177	230,000	210,000	195,000	(35,000)	(15,000)
1347104.43705	DHS Refunds Admin	1,011	700	1,000	700	-	(300)
Child Care Total		**205,189**	**230,700**	**211,000**	**195,700**	**(35,000)**	**(15,300)**
Child Support							
1347204.43601	DHS Revenue	454,881	461,600	461,000	473,000	11,400	12,000
1347204.43705	DHS Refunds Admin	1,134	1,200	500	1,200	-	700
Child Support Total		**456,015**	**462,800**	**461,500**	**474,200**	**11,400**	**12,700**
Child Welfare							
Chaffee							
13473050.43601	DHS Revenue	103,995	95,000	60,000	60,000	(35,000)	-
Chaffee Total		103,995	95,000	60,000	60,000	(35,000)	-
Child Welfare							
1347304.43601	DHS Revenue	269,242	165,382	165,382	-	(165,382)	(165,382)
1347304.43705	DHS Refunds Admin	-	1,000	-	-	(1,000)	-
1347304.47611	Donations & Contributions	4,000	-	-	-	-	-
Child Welfare Total		273,242	166,382	165,382	-	(166,382)	(165,382)
Child Welfare 80/20							
13473040.43601	DHS Revenue	1,853,005	1,917,244	1,900,000	2,050,000	132,756	150,000
Child Welfare 80/20 Total		1,853,005	1,917,244	1,900,000	2,050,000	132,756	150,000
PSSF Grant							
13473030.43601	DHS Revenue	51,949	65,848	65,848	65,848	-	-
PSSF Grant Total		51,949	65,848	65,848	65,848	-	-
WRAP							
13473041.43705	DHS Refunds Admin	597	-	-	-	-	-
WRAP Total		597	-	-	-	-	-
Child Welfare Total		**2,282,787**	**2,244,474**	**2,191,230**	**2,175,848**	**(68,626)**	**(15,382)**
Colorado Works							
1347704.43601	DHS Revenue	491,101	740,000	500,000	500,000	(240,000)	-
1347704.43705	DHS Refunds Admin	2,377	2,500	2,000	2,500	-	500
Colorado Works Total		**493,478**	**742,500**	**502,000**	**502,500**	**(240,000)**	**500**
CORE Services							
CORE Services							
1347504.43601	DHS Revenue	123,004	148,622	148,622	-	(148,622)	(148,622)
1347504.43705	DHS Refunds Admin	32,797	39,000	24,000	-	(39,000)	(24,000)
CORE Services Total		155,801	187,622	172,622	-	(187,622)	(172,622)
Core Services 80/20							
13475055.43601	DHS Revenue	359,276	400,000	400,000	400,000	-	-
13475055.43705	DHS Refunds Admin	9,375	12,000	-	50,000	38,000	50,000
Core Services 80/20 Total		368,651	412,000	400,000	450,000	38,000	50,000
CORE Services Total		**524,453**	**599,622**	**572,622**	**450,000**	**(149,622)**	**(122,622)**
Income Maintenance							
Aid to Needy Disabled							
13476065.43705	DHS Refunds Admin	57,925	60,000	55,000	50,000	(10,000)	(5,000)
Aid to Needy Disabled Total		57,925	60,000	55,000	50,000	(10,000)	(5,000)
Income Maintenance							
1347604.43601	DHS Revenue	1,711,811	1,500,000	1,500,000	1,600,000	100,000	100,000
1347604.43613	DHS Incentives	129,562	160,000	160,000	160,000	-	-
1347604.43705	DHS Refunds Admin	23,047	55,000	30,000	55,000	-	25,000
Income Maintenance Total		1,864,419	1,715,000	1,690,000	1,815,000	100,000	125,000
LEAP Admin							
13476061.43601	DHS Revenue	19,069	20,000	2,000	4,000	(16,000)	2,000
LEAP Admin Total		19,069	20,000	2,000	4,000	(16,000)	2,000
Income Maintenance Total		**1,941,414**	**1,795,000**	**1,747,000**	**1,869,000**	**74,000**	**122,000**
Other Sources and Uses							
13473040.47421	DHS RMS	256,839	260,000	274,900	260,000	-	(14,900)
13476069.47421	DHS RMS	-	4,000	-	4,000	-	4,000
1347004.47421	DHS RMS	28,846	22,000	23,354	22,000	-	(1,354)
1347104.47421	DHS RMS	56,048	53,000	58,981	53,000	-	(5,981)
1347304.47421	DHS RMS	56,593	6,000	6,000	-	(6,000)	(6,000)
1347604.47421	DHS RMS	(665,308)	(515,000)	(576,569)	(509,000)	6,000	67,569

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
1347704.47421	DHS RMS	266,981	170,000	213,334	170,000	-	(43,334)
Other Sources and Uses Total		**(0)**	**-**	**-**	**-**	**-**	**-**
General Revenues							
130.41000	Property Taxes	1,547,449	1,391,948	1,391,948	1,509,153	117,205	117,205
130.41200	Specific Ownership Taxes	142,356	98,924	51,227	98,924	-	47,697
130.41900	Delinquent Property Taxes	610	300	300	300	-	-
130.41910	Penalties & Interest Delin tax	13,314	1,000	1,000	1,000	-	-
130.41920	Prop Tax-Senior/Veteran Exem	11,915	6,500	6,500	6,500	-	-
130.41925	Prop Tax - Personal Exem	3,340	-	-	-	-	-
130.41930	Abatements	(1,163)	(300)	(300)	(300)	-	-
130.41940	Tax Increment Financing	45	-	-	-	-	-
130.43510	Southern Ute Tribal PILT	23,351	13,374	16,102	13,374	-	(2,728)
General Revenues Total		**1,741,217**	**1,511,746**	**1,466,777**	**1,628,951**	**117,205**	**162,174**
Other Revenues							
130.47800	Retirement Account Refunds	32,744	20,000	20,000	20,000	-	-
Other Revenues Total		**32,744**	**20,000**	**20,000**	**20,000**	**-**	**-**
Operating Revenue Total		**8,014,676**	**7,926,842**	**7,494,129**	**7,636,199**	**(290,643)**	**142,070**
Operating Expenses							
Adult Protection							
1347004.51000	Salaries & Wage	252,812	322,667	322,667	322,667	(0)	(0)
1347004.51001	Budget Salary & Comp Offset	-	(101,535)	(39,000)	(9,680)	91,855	29,320
1347004.51230	Overtime	-	283	283	283	-	-
1347004.52001	Medical Insurance	35,384	57,800	57,800	57,800	(0)	-
1347004.52020	Other Insurance & Benefits	4,178	5,396	5,396	5,396	-	-
1347004.52100	Social Security Contributions	18,049	23,508	23,508	23,508	-	-
1347004.52200	Retirement Contributions	16,668	20,120	20,120	20,120	-	-
1347004.52330	Worker's Compensation	3,629	1,994	1,994	2,094	100	100
1347004.52500	Annual Leave Conversion	1,285	1,946	1,946	-	(1,946)	(1,946)
1347004.53520	Legal Services	7,003	14,000	10,000	12,000	(2,000)	2,000
1347004.53816	Software Maintenance Alloc.	-	3,401	3,401	3,401	-	-
1347004.53823	Client/Provider pymt	18,929	18,000	10,000	10,000	(8,000)	-
1347004.53990	Purchase Admin Service	699	500	500	500	-	-
1347004.54104	Utilities	1,932	1,900	1,900	1,900	-	-
1347004.54150	Telephone	582	600	600	600	-	-
1347004.54410	Building Rent	4,117	3,736	3,736	6,437	2,701	2,701
1347004.55210	Prop, Casualty & Liability Ins	-	6,437	6,437	7,337	900	900
1347004.55600	Postage & Box Rent	426	300	300	300	-	-
1347004.55805	Travel	7,259	1,000	1,000	1,000	-	-
1347004.56100	Office Supplies	170	250	250	250	-	-
1347004.56112	Computer & Operating Equip	364	500	500	500	-	-
1347004.57055	GASB 87 Lease Clearing	(112)	-	-	-	-	-
1347004.57410	DHS County Share	18,818	60,000	60,000	60,000	-	-
1347004.57650	CERF Fuel	376	490	490	379	(111)	(111)
1347004.57655	CERF Maintenance & Repair	1,001	976	976	658	(318)	(318)
1347004.57670	CERF Rental Charges	2,345	3,370	3,370	2,974	(396)	(396)
1347004.59010	Interest Payment	-	3	3	3	-	-
1347004.59020	Principal Payments	-	110	110	110	-	-
1347004.59600	Lease Expenditure	-	475	475	475	-	-
Adult Protection Total		**395,914**	**448,228**	**498,763**	**531,013**	**82,785**	**32,250**
Child Care							
1347104.51000	Salaries & Wage	92,402	91,716	91,716	91,716	-	-
1347104.51001	Budget Salary & Comp Offset	-	(2,849)	(2,849)	(2,849)	-	-
1347104.51230	Overtime	-	1,141	3,000	3,000	1,859	-
1347104.52001	Medical Insurance	8,415	10,114	10,114	10,114	(0)	-
1347104.52020	Other Insurance & Benefits	1,454	1,438	1,438	1,438	-	-
1347104.52100	Social Security Contributions	6,447	6,612	6,612	6,612	-	-
1347104.52200	Retirement Contributions	6,825	6,886	6,886	6,886	-	-
1347104.52330	Worker's Compensation	41	43	43	46	3	3
1347104.52500	Annual Leave Conversion	-	865	1,331	-	(865)	(1,331)
1347104.53816	Software Maintenance Alloc.	-	209	209	209	-	-
1347104.53990	Purchase Admin Service	1,502	-	-	-	-	-
1347104.54104	Utilities	665	700	700	700	-	-
1347104.54150	Telephone	528	400	400	400	-	-
1347104.54410	Building Rent	1,131	1,093	1,093	1,093	-	-
1347104.55210	Prop, Casualty & Liability Ins	-	138	138	158	20	20
1347104.55600	Postage & Box Rent	143	120	120	120	-	-
1347104.55730	Membership & Registrat Fees	-	45	45	45	-	-
1347104.56100	Office Supplies	57	100	100	100	-	-
1347104.56112	Computer & Operating Equip	28	900	900	900	-	-

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
1347104.57055	GASB 87 Lease Clearing	(194)	-	-	-	-	-
1347104.57410	DHS County Share	142,849	100,000	100,000	110,000	10,000	10,000
1347104.59010	Interest Payment	-	7	7	7	-	-
1347104.59020	Principal Payments	-	42	42	42	-	-
1347104.59600	Lease Expenditure	-	925	925	925	-	-
Child Care Total		**262,293**	**220,645**	**222,970**	**231,662**	**11,017**	**8,692**
Child Support							
1347204.51000	Salaries & Wage	435,937	435,837	435,837	435,837	-	-
1347204.51001	Budget Salary & Comp Offset	-	(13,400)	(13,400)	(13,400)	-	-
1347204.51120	Temporary Salaries	12,949	21,840	21,840	23,338	1,498	1,498
1347204.52001	Medical Insurance	77,691	90,886	90,886	90,886	(0)	-
1347204.52020	Other Insurance & Benefits	7,989	7,779	7,779	7,779	-	-
1347204.52100	Social Security Contributions	32,037	31,268	31,268	31,268	-	-
1347204.52200	Retirement Contributions	28,834	28,475	28,475	28,475	-	-
1347204.52330	Worker's Compensation	265	270	270	284	14	14
1347204.52500	Annual Leave Conversion	4,125	2,635	5,000	-	(2,635)	(5,000)
1347204.53520	Legal Services	29,021	18,500	35,000	35,000	16,500	-
1347204.53813	CBI check (fingerprints)	167	50	50	50	-	-
1347204.53816	Software Maintenance Alloc.	-	5,897	5,897	5,897	-	-
1347204.53823	Client/Provider pymt	682	400	400	400	-	-
1347204.53990	Purchase Admin Service	1,992	1,400	1,400	1,400	-	-
1347204.54104	Utilities	6,765	7,100	7,100	7,100	-	-
1347204.54150	Telephone	414	400	400	400	-	-
1347204.54410	Building Rent	15,273	15,498	15,498	15,498	-	-
1347204.55210	Prop, Casualty & Liability Ins	-	871	871	993	122	122
1347204.55600	Postage & Box Rent	3,910	4,000	4,000	4,000	-	-
1347204.55730	Membership & Registrat Fees	760	800	800	800	-	-
1347204.55805	Travel	2,264	1,500	1,500	1,500	-	-
1347204.56100	Office Supplies	2,819	1,600	1,600	1,600	-	-
1347204.56112	Computer & Operating Equip	1,679	1,500	1,500	18,500	17,000	17,000
1347204.57055	GASB 87 Lease Clearing	(1,407)	-	-	-	-	-
1347204.57410	DHS County Share	642	1,500	1,500	1,500	-	-
1347204.59010	Interest Payment	-	31	31	31	-	-
1347204.59020	Principal Payments	-	1,400	1,400	1,400	-	-
1347204.59600	Lease Expenditure	-	6,000	6,000	6,000	-	-
Child Support Total		**664,807**	**674,037**	**692,902**	**706,536**	**32,499**	**13,634**
Child Welfare							
Chaffee							
13473050.51000	Salaries & Wage	9,598	13,970	13,970	13,970	-	-
13473050.51001	Budget Salary & Comp Offset	-	(430)	(430)	(430)	-	-
13473050.52001	Medical Insurance	944	4,113	4,113	4,113	-	-
13473050.52020	Other Insurance & Benefits	197	243	243	243	-	-
13473050.52100	Social Security Contributions	717	1,069	1,069	1,069	-	-
13473050.52200	Retirement Contributions	482	699	699	699	-	-
13473050.52330	Worker's Compensation	13	261	261	275	14	14
13473050.52500	Annual Leave Conversion	-	87	87	-	(87)	(87)
13473050.53816	Software Maintenance Alloc.	-	167	167	167	-	-
13473050.53823	Client/Provider pymt	94,172	55,000	20,000	30,000	(25,000)	10,000
13473050.53990	Purchase Admin Service	0	-	-	-	-	-
13473050.54104	Utilities	221	300	300	300	-	-
13473050.54150	Telephone	450	250	250	250	-	-
13473050.54410	Building Rent	201	-	-	-	-	-
13473050.55600	Postage & Box Rent	27	50	50	50	-	-
13473050.55805	Travel	1,683	-	-	-	-	-
13473050.56112	Computer & Operating Equip	21	150	150	150	-	-
13473050.57055	GASB 87 Lease Clearing	(46)	-	-	-	-	-
13473050.57410	DHS County Share	14,655	-	-	-	-	-
13473050.59010	Interest Payment	-	1	1	1	-	-
13473050.59020	Principal Payments	-	45	45	45	-	-
13473050.59600	Lease Expenditure	-	200	200	200	-	-
Chaffee Total		123,336	76,175	41,175	51,102	(25,073)	9,927
Child Welfare							
1347304.51000	Salaries & Wage	261,248	261,017	220,000	-	(261,017)	(220,000)
1347304.51001	Budget Salary & Comp Offset	-	(8,025)	(8,025)	-	8,025	8,025
1347304.52001	Medical Insurance	42,857	51,602	51,602	-	(51,602)	(51,602)
1347304.52020	Other Insurance & Benefits	4,041	4,005	4,005	-	(4,005)	(4,005)
1347304.52100	Social Security Contributions	18,586	18,663	18,663	-	(18,663)	(18,663)
1347304.52200	Retirement Contributions	16,666	16,831	16,831	-	(16,831)	(16,831)
1347304.52330	Worker's Compensation	998	1,005	1,005	-	(1,005)	(1,005)

Account and Description	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
1347304.52500 Annual Leave Conversion	631	1,585	3,298	-	(1,585)	(3,298)
1347304.53816 Software Maintenance Alloc.	-	2,389	2,389	-	(2,389)	(2,389)
1347304.53833 Contract Payments	98,416	-	-	-	-	-
1347304.55210 Prop, Casualty & Liability Ins	-	3,245	3,245	-	(3,245)	(3,245)
1347304.57055 GASB 87 Lease Clearing	(1,865)	-	-	-	-	-
1347304.57410 DHS County Share	4,491	750	750	-	(750)	(750)
Child Welfare Total	446,069	353,067	313,764	-	(353,067)	(313,764)
Child Welfare 80/20						
13473040.51000 Salaries & Wage	871,852	900,556	800,000	1,028,713	128,157	228,713
13473040.51001 Budget Salary & Comp Offset	-	(27,937)	(27,937)	(32,181)	(4,244)	(4,244)
13473040.51120 Temporary Salaries	11,990	-	-	-	-	-
13473040.51130 On-call Pay	-	40,000	40,000	42,000	2,000	2,000
13473040.51230 Overtime	-	1,000	1,000	2,000	1,000	1,000
13473040.52001 Medical Insurance	129,881	169,842	169,842	225,000	55,158	55,158
13473040.52020 Other Insurance & Benefits	15,789	16,570	16,570	22,000	5,430	5,430
13473040.52100 Social Security Contributions	64,429	65,381	65,381	86,000	20,619	20,619
13473040.52200 Retirement Contributions	47,492	50,252	50,252	68,000	17,748	17,748
13473040.52330 Worker's Compensation	6,805	6,269	6,269	9,056	2,787	2,787
13473040.52500 Annual Leave Conversion	1,347	4,950	4,950	-	(4,950)	(4,950)
13473040.53520 Legal Services	66,887	100,000	80,000	100,000	-	20,000
13473040.53813 CBI check (fingerprints)	1,841	2,250	3,000	3,000	750	-
13473040.53816 Software Maintenance Alloc.	-	9,937	9,937	12,326	2,389	2,389
13473040.53823 Client/Provider pymt	87,084	90,000	90,000	100,000	10,000	10,000
13473040.53833 Contract Payments	143,340	178,000	178,000	178,000	-	-
13473040.53990 Purchase Admin Service	19,179	10,000	10,000	10,000	-	-
13473040.54104 Utilities	12,984	13,000	13,000	13,000	-	-
13473040.54150 Telephone	2,186	5,500	5,500	5,500	-	-
13473040.54410 Building Rent	27,416	27,253	27,253	27,253	-	-
13473040.55210 Prop, Casualty & Liability Ins	-	20,236	20,236	26,762	6,526	6,526
13473040.55600 Postage & Box Rent	2,752	2,000	2,000	2,000	-	-
13473040.55730 Membership & Registrat Fees	5,728	2,000	2,000	2,000	-	-
13473040.55805 Travel	9,476	10,000	10,000	20,000	10,000	10,000
13473040.56100 Office Supplies	4,825	5,000	5,000	5,000	-	-
13473040.56112 Computer & Operating Equip	7,803	6,000	6,000	7,500	1,500	1,500
13473040.57410 DHS County Share	114,178	100,000	100,000	100,000	-	-
13473040.57650 CERF Fuel	2,324	3,026	3,026	2,339	(687)	(687)
13473040.57655 CERF Maintenance & Repair	6,185	6,032	6,032	4,069	(1,963)	(1,963)
13473040.57670 CERF Rental Charges	14,497	20,833	20,833	18,385	(2,448)	(2,448)
13473040.59010 Interest Payment	-	40	40	40	-	-
13473040.59020 Principal Payments	-	1,850	1,850	1,850	-	-
13473040.59600 Lease Expenditure	-	7,900	7,900	7,900	-	-
Child Welfare 80/20 Total	1,678,270	1,847,739	1,727,934	2,097,512	249,773	369,578
Child Welfare Case Services						
13473036.53823 Client/Provider pymt	11,795	10,000	10,000	10,000	-	-
13473036.53990 Purchase Admin Service	-	1,100	1,100	1,100	-	-
13473036.55805 Travel	2,026	2,000	2,000	2,000	-	-
Child Welfare Case Services Total	13,821	13,100	13,100	13,100	-	-
PSSF Grant						
13473030.53833 Contract Payments	2,050	1,000	3,000	4,000	3,000	1,000
13473030.55805 Travel	372	250	250	250	-	-
13473030.56100 Office Supplies	-	100	100	100	-	-
PSSF Grant Total	2,421	1,350	3,350	4,350	3,000	1,000
WRAP						
13473041.53823 Client/Provider pymt	3,535	8,000	5,000	5,000	(3,000)	-
WRAP Total	3,535	8,000	5,000	5,000	(3,000)	-
Child Welfare Total	**2,267,453**	**2,299,431**	**2,104,322**	**2,171,064**	**(128,368)**	**66,741**
Colorado Works						
1347704.51000 Salaries & Wage	188,356	196,789	196,789	196,789	-	-
1347704.51001 Budget Salary & Comp Offset	-	(6,079)	(6,079)	(6,079)	-	-
1347704.51230 Overtime	8,066	3,000	3,000	3,000	-	-
1347704.52001 Medical Insurance	25,243	30,029	30,029	30,029	(0)	-
1347704.52020 Other Insurance & Benefits	2,603	2,500	2,500	2,500	-	-
1347704.52100 Social Security Contributions	14,280	14,279	14,279	14,279	-	-
1347704.52200 Retirement Contributions	9,566	10,068	10,068	10,068	-	-
1347704.52330 Worker's Compensation	91	101	101	107	6	6
1347704.52500 Annual Leave Conversion	-	827	827	-	(827)	(827)
1347704.53816 Software Maintenance Alloc.	-	2,705	2,705	2,705	-	-
1347704.53833 Contract Payments	9,726	56,000	-	50,000	(6,000)	50,000
1347704.53990 Purchase Admin Service	5	-	-	-	-	-

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
1347704.54104	Utilities	2,263	3,000	3,000	3,000	-	-
1347704.54150	Telephone	115	200	200	200	-	-
1347704.54410	Building Rent	4,287	3,630	3,630	3,630	-	-
1347704.55210	Prop, Casualty & Liability Ins	-	326	326	372	46	46
1347704.55600	Postage & Box Rent	345	200	200	200	-	-
1347704.55730	Membership & Registrat Fees	-	100	100	100	-	-
1347704.56100	Office Supplies	-	250	250	250	-	-
1347704.56112	Computer & Operating Equip	598	500	500	500	-	-
1347704.57055	GASB 87 Lease Clearing	(213)	-	-	-	-	-
1347704.57410	DHS County Share	176,807	125,000	125,000	125,000	-	-
1347704.59010	Interest Payment	-	8	8	8	-	-
1347704.59020	Principal Payments	-	46	46	46	-	-
1347704.59600	Lease Expenditure	-	1,000	1,000	1,000	-	-
Colorado Works Total		**442,136**	**444,479**	**388,479**	**437,704**	**(6,775)**	**49,225**
CORE Services							
CORE Services							
1347504.51000	Salaries & Wage	247,167	270,119	100,000	-	(270,119)	(100,000)
1347504.51001	Budget Salary & Comp Offset	-	(8,220)	(8,220)	-	8,220	8,220
1347504.52001	Medical Insurance	36,942	54,023	54,023	-	(54,023)	(54,023)
1347504.52020	Other Insurance & Benefits	4,146	4,599	4,599	-	(4,599)	(4,599)
1347504.52100	Social Security Contributions	18,069	19,435	19,435	-	(19,435)	(19,435)
1347504.52200	Retirement Contributions	12,225	13,508	13,508	-	(13,508)	(13,508)
1347504.52330	Worker's Compensation	1,551	1,239	1,239	-	(1,239)	(1,239)
1347504.52500	Annual Leave Conversion	-	1,688	1,688	-	(1,688)	(1,688)
1347504.53816	Software Maintenance Alloc.	-	3,089	3,089	-	(3,089)	(3,089)
1347504.53823	Client/Provider pymt	558	-	-	-	-	-
1347504.55210	Prop, Casualty & Liability Ins	-	3,999	3,999	-	(3,999)	(3,999)
1347504.55805	Travel	1,008	-	-	-	-	-
CORE Services Total		321,664	363,479	193,360	-	(363,479)	(193,360)
Core Services 80/20							
13475055.51000	Salaries & Wage	281,275	321,659	200,000	185,917	(135,742)	(14,083)
13475055.51001	Budget Salary & Comp Offset	-	(9,686)	(9,686)	(5,578)	4,108	4,108
13475055.52001	Medical Insurance	45,803	56,617	56,617	111,000	54,383	54,383
13475055.52020	Other Insurance & Benefits	4,623	5,152	5,152	10,000	4,848	4,848
13475055.52100	Social Security Contributions	20,498	23,786	23,786	44,000	20,214	20,214
13475055.52200	Retirement Contributions	13,811	16,084	16,084	30,000	13,916	13,916
13475055.52330	Worker's Compensation	1,966	1,871	1,871	3,266	1,395	1,395
13475055.52500	Annual Leave Conversion	-	2,121	2,121	-	(2,121)	(2,121)
13475055.53816	Software Maintenance Alloc.	-	2,691	2,691	5,780	3,089	3,089
13475055.53823	Client/Provider pymt	6,650	5,000	5,000	7,000	2,000	2,000
13475055.53833	Contract Payments	1,128	-	100,000	-	-	(100,000)
13475055.53990	Purchase Admin Service	24,624	16,000	16,000	16,000	-	-
13475055.54104	Utilities	3,550	4,000	4,000	4,000	-	-
13475055.54150	Telephone	212	500	500	500	-	-
13475055.54410	Building Rent	10,494	12,210	12,210	12,210	-	-
13475055.55210	Prop, Casualty & Liability Ins	-	6,040	6,040	11,442	5,402	5,402
13475055.55600	Postage & Box Rent	637	500	500	500	-	-
13475055.55730	Membership & Registrat Fees	590	700	700	700	-	-
13475055.56100	Office Supplies	516	250	250	250	-	-
13475055.56112	Computer & Operating Equip	740	500	500	800	300	300
13475055.57410	DHS County Share	25,114	50,000	50,000	50,000	-	-
13475055.55805	Travel	396	-	-	-	-	-
Core Services 80/20 Total		442,627	515,994	494,336	487,787	(28,207)	(6,549)
CORE Services Total		**764,291**	**879,474**	**687,696**	**487,787**	**(391,687)**	**(199,909)**
Income Maintenance							
Aid to Needy Disabled							
13476065.57410	DHS County Share	56,234	40,000	40,000	50,000	10,000	10,000
Aid to Needy Disabled Total		56,234	40,000	40,000	50,000	10,000	10,000
Fraud Investigation							
13476060.51000	Salaries & Wage	58,712	59,146	59,146	59,146	-	-
13476060.51001	Budget Salary & Comp Offset	-	(1,819)	(1,819)	(1,819)	-	-
13476060.52001	Medical Insurance	7,636	9,174	9,174	9,174	0	-
13476060.52020	Other Insurance & Benefits	1,008	1,001	1,001	1,001	-	-
13476060.52100	Social Security Contributions	4,409	4,437	4,437	4,437	-	-
13476060.52200	Retirement Contributions	3,523	3,549	3,549	3,549	-	-
13476060.52330	Worker's Compensation	39	36	36	38	2	2
13476060.52500	Annual Leave Conversion	-	351	351	-	(351)	(351)
13476060.53816	Software Maintenance Alloc.	-	731	731	731	-	-
13476060.54104	Utilities	497	550	550	550	-	-

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
13476060.54150	Telephone	35	50	50	50	-	-
13476060.54410	Building Rent	1,090	1,124	1,124	1,124	-	-
13476060.55210	Prop, Casualty & Liability Ins	-	118	118	135	17	17
13476060.55600	Postage & Box Rent	107	75	75	75	-	-
13476060.55730	Membership & Registrat Fees	2	-	-	-	-	-
13476060.55805	Travel	327	-	-	-	-	-
13476060.56112	Computer & Operating Equip	27	250	250	250	-	-
Fraud Investigation Total		77,411	78,773	78,773	78,441	(332)	(332)
General Assistance							
13476064.53823	Client/Provider pymt	8,767	9,000	9,000	10,500	1,500	1,500
13476064.53833	Contract Payments	11,000	11,000	11,000	11,000	-	-
13476064.56100	Office Supplies	3,417	3,500	3,500	3,500	-	-
General Assistance Total		23,184	23,500	23,500	25,000	1,500	1,500
Income Maintenance							
1347604.51000	Salaries & Wage	1,840,182	1,995,941	1,995,941	1,995,941	(0)	(0)
1347604.51001	Budget Salary & Comp Offset	-	(129,673)	(129,673)	(62,000)	67,673	67,673
1347604.51120	Temporary Salaries	31,846	42,571	42,571	41,364	(1,207)	(1,207)
1347604.51230	Overtime	34,601	30,000	30,000	25,000	(5,000)	(5,000)
1347604.52001	Medical Insurance	198,314	254,556	254,556	254,556	0	-
1347604.52020	Other Insurance & Benefits	31,364	33,319	33,319	33,319	-	-
1347604.52100	Social Security Contributions	140,169	147,187	147,187	147,187	-	-
1347604.52200	Retirement Contributions	106,889	115,930	115,930	115,930	-	-
1347604.52330	Worker's Compensation	2,753	1,285	1,285	1,350	65	65
1347604.52500	Annual Leave Conversion	7,053	10,230	10,230	-	(10,230)	(10,230)
1347604.53520	Legal Services	1,104	2,000	2,000	2,000	-	-
1347604.53816	Software Maintenance Alloc.	-	25,913	25,913	25,913	-	-
1347604.53823	Client/Provider pymt	54	-	-	-	-	-
1347604.53990	Purchase Admin Service	56,998	58,500	25,000	40,000	(18,500)	15,000
1347604.54104	Utilities	23,257	22,500	22,500	22,500	-	-
1347604.54150	Telephone	2,766	3,000	3,000	3,000	-	-
1347604.54410	Building Rent	49,315	48,780	48,780	48,780	-	-
1347604.55210	Prop, Casualty & Liability Ins	-	4,147	4,147	4,727	580	580
1347604.55600	Postage & Box Rent	5,253	3,000	3,000	3,000	-	-
1347604.55730	Membership & Registrat Fees	9,421	7,000	7,000	9,000	2,000	2,000
1347604.55805	Travel	3,861	2,000	2,000	3,500	1,500	1,500
1347604.56100	Office Supplies	5,522	6,000	6,000	6,000	-	-
1347604.56112	Computer & Operating Equip	7,803	16,000	10,000	32,000	16,000	22,000
1347604.57055	GASB 87 Lease Clearing	(3,333)	-	-	-	-	-
1347604.57410	DHS County Share	29,299	30,000	30,000	30,000	-	-
1347604.57430	San Juan Cty Expenses	9,133	-	-	-	-	-
1347604.57650	CERF Fuel	718	934	934	723	(211)	(211)
1347604.57655	CERF Maintenance & Repair	1,910	1,863	1,863	1,258	(605)	(605)
1347604.57670	CERF Rental Charges	4,477	6,433	6,433	5,677	(756)	(756)
1347604.59010	Interest Payment	-	100	100	100	-	-
1347604.59020	Principal Payments	-	2,800	2,800	2,800	-	-
1347604.59600	Lease Expenditure	-	14,000	14,000	14,000	-	-
Income Maintenance Total		2,600,728	2,756,316	2,716,816	2,807,624	51,309	90,809
LEAP Admin							
13476061.53990	Purchase Admin Service	13,974	20,000	-	4,000	(16,000)	4,000
13476061.53823	Client/Provider pymt	5,049	-	-	-	-	-
13476061.55805	Travel	46	-	-	-	-	-
LEAP Admin Total		19,069	20,000	-	4,000	(16,000)	4,000
Income Maintenance Total		**2,776,626**	**2,918,589**	**2,859,089**	**2,965,066**	**46,477**	**105,977**
Other Sources and Uses							
130.59015	Interest Payment-Leases/SIBTA	182	-	-	-	-	-
130.59100	Principal Payments - Leases	6,987	-	-	-	-	-
Other Sources and Uses Total		**7,170**	**-**	**-**	**-**	**-**	**-**
Capital Outlay							
1347604.59407	Capital Outlay-DHS IM	38,018	-	-	-	-	-
Capital Outlay Total		**38,018**	**-**	**-**	**-**	**-**	**-**
Contingency							
130.59090	Contingency	-	50,000	-	50,000	-	50,000
Contingency Total		**-**	**50,000**	**-**	**50,000**	**-**	**50,000**
TOTAL HUMAN SERVICES FUND EXPENDITURES		**7,618,709**	**7,934,884**	**7,454,221**	**7,580,831**	**(354,053)**	**126,610**

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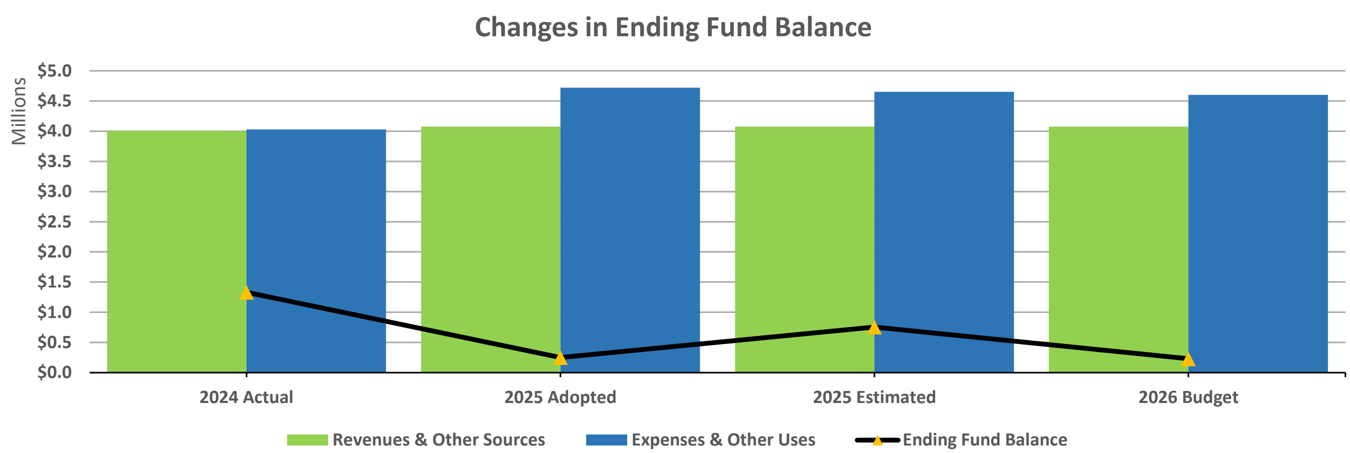
The Joint Sales Tax Fund is required by a 1990 intergovernmental agreement between the City of Durango and the La Plata County Board of County Commissioners. This fund is required to report revenue equal to 11% of the two cent (2%) County sales tax imposed pursuant to the special election of May 11, 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.

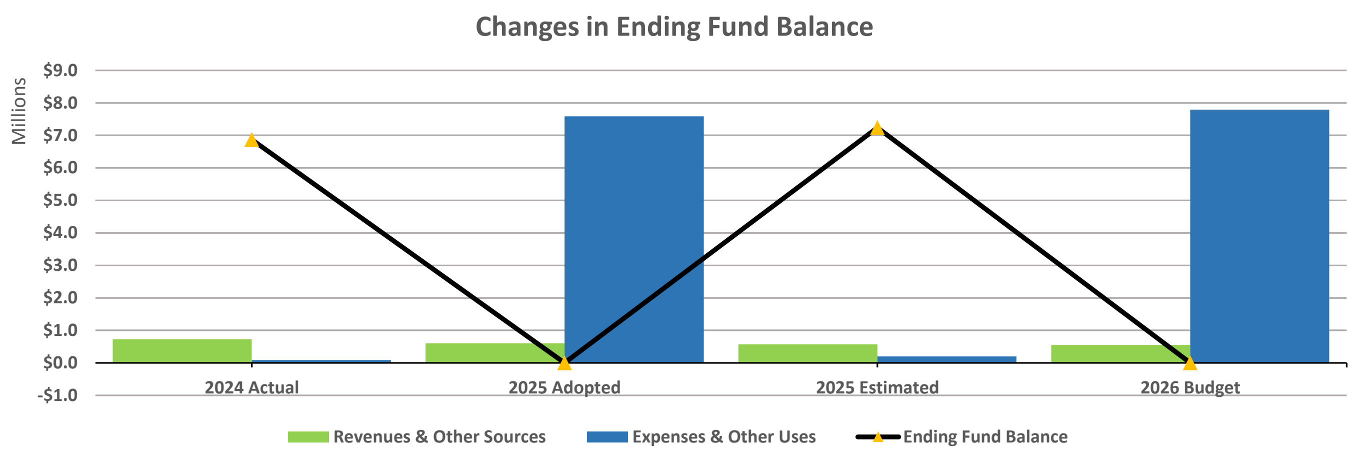
	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Beginning Fund Balance	$1,358,004	$895,257	$1,331,278	$754,956	($140,301)	($576,322)
Operating Revenue						
Sales Tax	3,974,518	4,060,726	4,060,726	4,060,726	-	-
Miscellaneous	28,445	15,000	15,000	15,000	-	-
Operating Revenue Total	**4,002,963**	**4,075,726**	**4,075,726**	**4,075,726**	**-**	**-**
Operating Expenses						
Transfers Out - Durango Landfill	10,000	10,000	10,000	10,000	-	-
Transfers Out - Durango Senior Services	736,894	987,569	987,569	1,000,000	12,431	12,431
Transfers Out - Senior Services Capital	-	150,000	150,000	-	(150,000)	(150,000)
Durango Public Library	2,997,119	3,304,479	3,304,479	3,304,479	-	-
Hazardous Waste Roundup	85,676	-	-	85,676	85,676	85,676
Homeless Expenditures	200,000	200,000	200,000	200,000	-	-
Transfer Out - City and County	-	68,935	-	-	(68,935)	-
Operating Expenses Total	**4,029,689**	**4,720,983**	**4,652,048**	**4,600,155**	**(120,828)**	**(51,893)**
Ending Fund Balance	$1,331,278	$250,000	$754,956	$230,527		



Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
200.41300	Sales Taxes	3,974,518	4,060,726	4,060,726	4,060,726	-	-
200.47000	Investment Earnings	28,445	15,000	15,000	15,000	-	-
Operating Revenue Total		**4,002,963**	**4,075,726**	**4,075,726**	**4,075,726**	**-**	**-**
Operating Expenses							
20010.53845	Homeless Expenditures	200,000	200,000	200,000	200,000	-	-
20010.56146	Hazardous Waste Roundup	85,676	-	-	85,676	85,676	85,676
20010.57816	Transfer Out - City and County	-	68,935	-	-	(68,935)	-
20030.57810	Transfer to/from Landfill	10,000	10,000	10,000	10,000	-	-
20040.57811	Transfer for Senior Services	736,894	987,569	987,569	1,000,000	12,431	12,431
20040.57812	Transfer for SenServ Capital	-	150,000	150,000	-	(150,000)	(150,000)
20050.58500	Durango Public Library	2,997,119	3,304,479	3,304,479	3,304,479	-	-
Operating Expenses Total		**4,029,689**	**4,720,983**	**4,652,048**	**4,600,155**	**(120,828)**	**(51,893)**
TOTAL JOINT SALES TAX EXPENDITURES		**4,029,689**	**4,720,983**	**4,652,048**	**4,600,155**	**(120,828)**	**(51,893)**

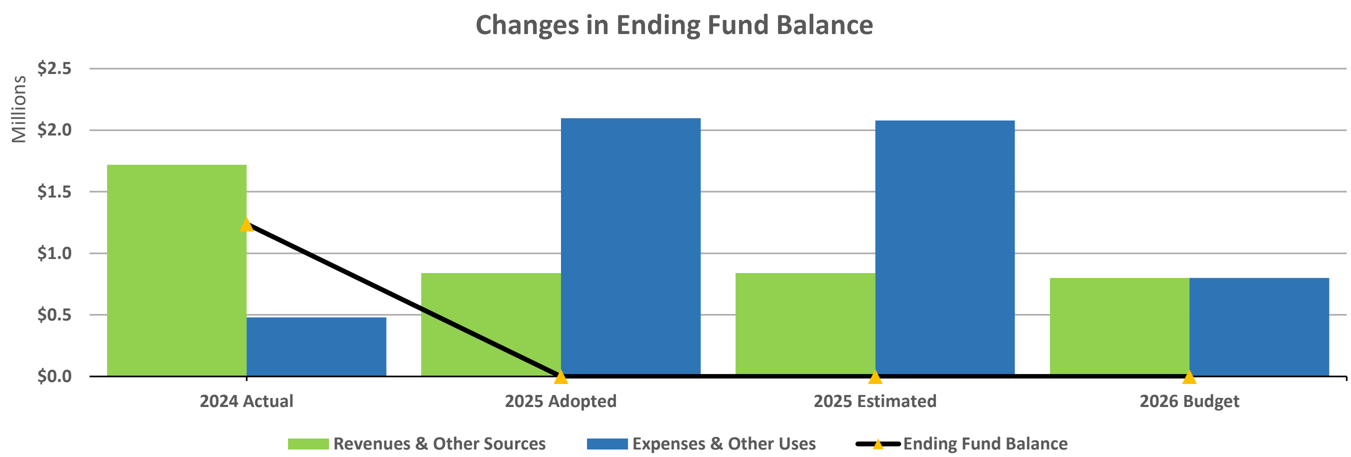
C.R.S. § 30-11-122 allows each county in the state to create a conservation trust fund as provided in C.R.S. § 29-21-101 for net lottery proceeds to be deposited to said fund. Funds shall be expended only for the acquisition, development and maintenance of new conservation sites or for capital improvements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

	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Beginning Fund Balance	$6,233,508	$6,983,508	$6,868,058	$7,237,543	$254,035	$369,485
Operating Revenue						
State Lottery Proceeds	386,922	400,000	371,000	356,661	(43,339)	(14,339)
Miscellaneous	337,444	200,000	200,000	200,000	-	-
Operating Revenue Total	**724,366**	**600,000**	**571,000**	**556,661**	**(43,339)**	**(14,339)**
Operating Expenses						
Capital Outlay - Multi Event C	-	7,583,508	201,515	7,794,204	210,696	7,592,689
Personnel & Operating Costs	89,816	-	-	-	-	0
Operating Expenses Total	**89,816**	**7,583,508**	**201,515**	**7,794,204**	**210,696**	**7,592,689**
Ending Fund Balance	$6,868,058	($0)	$7,237,543	-		



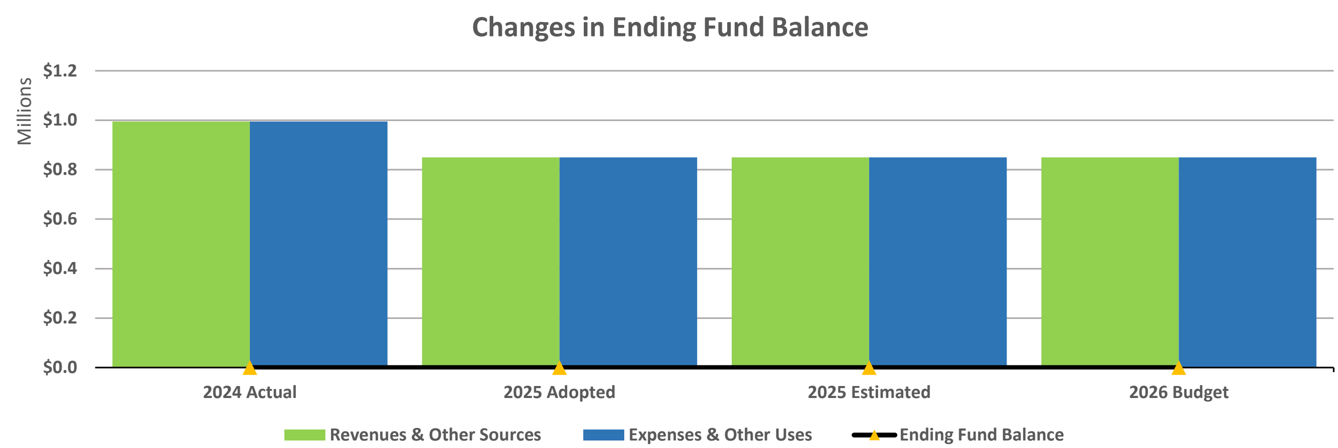
Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
210.43315	Lottery Funds	386,922	400,000	371,000	356,661	(43,339)	(14,339)
21050.47000	Investment Earnings	337,444	200,000	200,000	200,000	-	-
Operating Revenue Total		**724,366**	**600,000**	**571,000**	**556,661**	**(43,339)**	**(14,339)**
Operating Expenses							
21050.56125	Equipment & Supplies-Non Captl	89,816	-	-	-	-	-
Operating Expenses Total		**89,816**	**-**	**-**	**-**	**-**	**-**
Capital Outlay							
21050.59525	Capital Outlay - Multi Event C	-	7,583,508	201,515	7,794,204	210,696	7,592,689
Capital Outlay Total		**-**	**7,583,508**	**201,515**	**7,794,204**	**210,696**	**7,592,689**
TOTAL CONSERVATION TRUST FUND EXPENDITURES		**89,816**	**7,583,508**	**201,515**	**7,794,204**	**210,696**	**7,592,689**

	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Beginning Fund Balance	-	$1,257,212	$1,238,408	-	($1,257,212)	($1,238,408)
Operating Revenue						
Miscellaneous	61,219	-	-	-	-	-
Opioid Settlement (Other)	-	50,000	50,000	50,000	0	0
Opioid Settlement (SWORD)	1,657,212	790,497	790,497	750,000	(40,497)	(40,497)
Operating Revenue Total	**1,718,432**	**840,497**	**840,497**	**800,000**	**(40,497)**	**(40,497)**
Operating Expenses						
Opioid Settlement (Other)	-	50,000	50,000	50,000	0	0
Opioid Settlement (SWORD)	474,918	1,897,709	1,897,709	675,000	(1,222,709)	(1,222,709)
Purchase Admin Service	5,105	150,000	131,196	75,000	(75,000)	(56,196)
Operating Expenses Total	**480,024**	**2,097,709**	**2,078,905**	**800,000**	**(1,297,709)**	**(1,278,905)**
Ending Fund Balance	$1,238,408	-	-	-	[redacted]	



Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
150.44333	Opioid Settlement (SWORD)	1,657,212	790,497	790,497	750,000	(40,497)	(40,497)
150.44334	Opioid Settlement (Other)	-	50,000	50,000	50,000	-	-
150.47000	Investment Earnings	61,219	-	-	-	-	-
Operating Revenue Total		**1,718,432**	**840,497**	**840,497**	**800,000**	**(40,497)**	**(40,497)**
Operating Expenses							
1540001.53990	Purchase Admin Service	5,105	150,000	131,196	75,000	(75,000)	(56,196)
1540001.58117	Opioid Settlement (SWORD)	474,918	1,897,709	1,897,709	675,000	(1,222,709)	(1,222,709)
1540001.58119	Opioid Settlement (Other)	-	50,000	50,000	50,000	-	-
Operating Expenses Total		**480,024**	**2,097,709**	**2,078,905**	**800,000**	**(1,297,709)**	**(1,278,905)**
TOTAL NATIONAL OPIOID FUND EXPENDITURES		**480,024**	**2,097,709**	**2,078,905**	**800,000**	**(1,297,709)**	**(1,278,905)**

	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Beginning Fund Balance	-	-	-	-	-	-
Operating Revenue						
Lodger's Tax	994,865	850,000	850,000	850,000	0	0
Operating Revenue Total	**994,865**	**850,000**	**850,000**	**850,000**	**-**	**-**
Operating Expenses						
Personnel & Operating Costs	-	-	-	259,379	259,379	259,379
Community Child Care	-	335,621	335,621	335,621	0	0
DATO Lodger's Tax Collection	994,865	-	-	-	0	0
La Plata Homes Fund	-	118,560	118,560	-	(118,560)	(118,560)
LPC Tourism	-	255,000	255,000	255,000	0	0
Regional Housing Alliance	-	140,819	140,819	-	(140,819)	(140,819)
Operating Expenses Total	**994,865**	**850,000**	**850,000**	**850,000**	**-**	**-**
Ending Fund Balance	-	-	-	-		



Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
160.41460	Lodger's Tax	994,865	850,000	850,000	850,000	-	-
Operating Revenue Total		**994,865**	**850,000**	**850,000**	**850,000**	**-**	**-**
Operating Expenses							
1613001.53150	Community Child Care	-	335,621	335,621	335,621	-	-
1613001.53160	LPC Tourism	-	255,000	255,000	255,000	-	-
1613001.53993	Affordable Housing	-	-	-	259,379	259,379	259,379
1613001.58012	DATO Lodger's Tax Collection	994,865	-	-	-	-	-
1613001.58101	Regional Housing Alliance	-	140,819	140,819	-	(140,819)	(140,819)
1613001.58111	La Plata Homes Fund	-	118,560	118,560	-	(118,560)	(118,560)
Operating Expenses Total		**994,865**	**850,000**	**850,000**	**850,000**	**-**	**-**
TOTAL LODGER'S TAX FUND EXPENDITURES		**994,865**	**850,000**	**850,000**	**850,000**	**-**	**-**

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

Capital Improvement Fund

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

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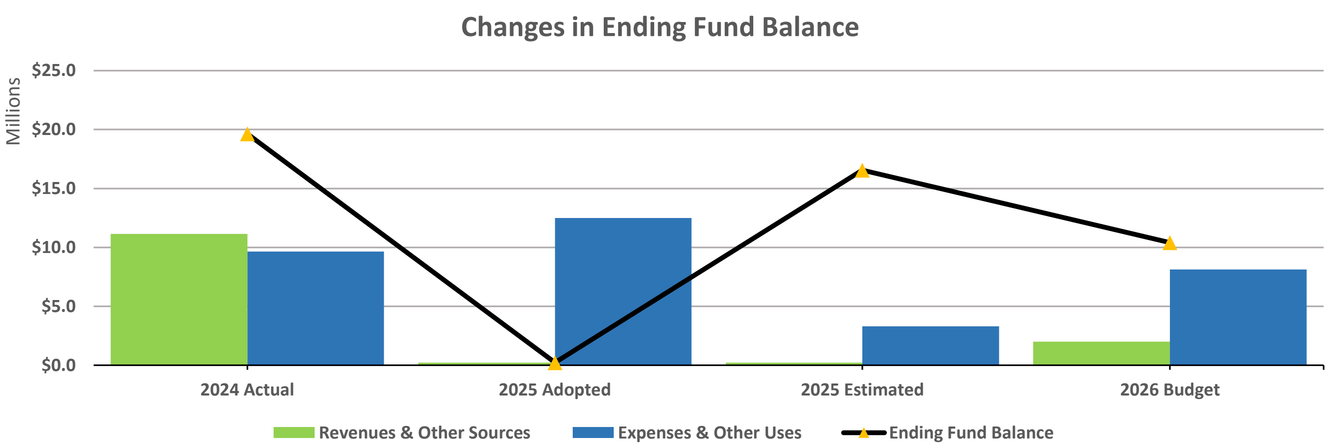
The Capital Improvement Fund was created by Resolution 1984-142 to provide for continuing capital improvements required by the County. Revenues deposited shall not thereafter be available to be pledged or expended for any general purpose of the County. This fund is also one of the four Major Governmental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

	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Beginning Fund Balance	$18,140,058	$12,509,329	$19,633,240	$16,548,707	$4,039,378	($3,084,533)
Operating Revenue						
One Time Revenues	1,799,759	212,822	212,822	-	(212,822)	(212,822)
Transfers In	9,340,090	-	-	2,000,000	2,000,000	2,000,000
Miscellaneous	3,067	-	-	-	-	-
Operating Revenue Total	**11,142,916**	**212,822**	**212,822**	**2,000,000**	**1,787,178**	**1,787,178**
Operating Expenses						
Capital & One Time Expenditures	9,649,733	10,495,948	3,297,355	6,137,000	(4,358,948)	2,839,645
Contingency	-	2,000,000	-	2,000,000	-	2,000,000
Operating Expenses Total	**9,649,733**	**12,495,948**	**3,297,355**	**8,137,000**	**(4,358,948)**	**4,839,645**
Ending Fund Balance	$19,633,241	$226,203	$16,548,707	$10,411,707		



Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
260.45324	Energy Impact Assistance	1,591,438	-	-	-	-	-
26010.48510	Transfer From General Fund	9,340,090	-	-	2,000,000	2,000,000	2,000,000
26020.44680	GSA Courthouse Lease	125,879	130,356	130,356	-	(130,356)	(130,356)
26020.44681	GSA Courthouse Improvements	30,048	30,072	30,072	-	(30,072)	(30,072)
26020.47002	Interest Income - Leases	3,067	-	-	-	-	-
26020.47893	DA Crths Remodel-San Juan Cty	2,701	2,701	2,701	-	(2,701)	(2,701)
26020.47894	DA Crths Remodel-Archuleta Cty	49,693	49,693	49,693	-	(49,693)	(49,693)
Operating Revenue Total		**11,142,916**	**212,822**	**212,822**	**2,000,000**	**1,787,178**	**1,787,178**
Capital Outlay							
260.56125	Equipment & Supplies-Non Captl	15,290	-	-	-	-	-
26010.53850	Software Licenses	160,366	-	-	-	-	-
26010.56125	Equipment & Supplies-Non Captl	11,387	-	-	-	-	-
26010.59109	Sand Shed Crader Pit	45,925	-	-	-	-	-
26010.59112	Security Upgrades	1,207,790	2,210,000	635,000	1,575,000	(635,000)	940,000
26010.59113	Sand Shed Bayfeild	-	50,000	-	50,000	-	50,000
26010.59118	Building Improvements	374,760	-	-	-	-	-
26010.59119	Building Purchase	4,506,689	-	-	-	-	-
26010.59120	ACT Building	-	30,000	-	30,000	-	30,000
26010.59126	Ignacio Fuel Tank Replacement	-	150,000	2,390	225,000	75,000	222,610
26010.59130	Info Serv Capital & Projects	136,898	1,294,607	850,000	140,000	(1,154,607)	(710,000)
26010.59156	DeNier Center Improvements	322,777	150,000	7,000	150,000	-	143,000
26010.59170	R&B Fence Replacement	16,115	-	-	-	-	-
26010.59223	R&B HVAC Replacement	37,750	-	-	-	-	-
26010.59253	Courthouse Roof & HVAC Rpr	226,313	-	-	-	-	-
26010.59256	Courthouse Carpet Replacement	252,428	-	-	-	-	-
26010.59270	Gun Range Comprehensive Plan	-	50,000	-	100,000	50,000	100,000
26020.56125	Equipment & Supplies-Non Captl	1,181	-	-	-	-	-
26020.59206	Capital Outlay - Detentions	-	711,341	400,000	63,000	(648,341)	(337,000)
26020.59212	Regional Weather Radar	2,192,181	50,000	-	-	(50,000)	-
26020.59256	Courthouse Carpet Replacement	-	60,000	24,783	50,000	(10,000)	25,217
26030.59328	Capital Outlay Road and Bridge	-	950,000	271,795	150,000	(800,000)	(121,795)
26040.56125	Equipment & Supplies-Non Captl	10,296	-	-	-	-	-
26040.59119	Building Purchase	-	125,000	71,563	-	(125,000)	(71,563)
26040.59410	10 Burnett Ct Property Remodel	112,968	1,237,000	666,539	674,000	(563,000)	7,461
26040.59415	Clinic Buildout	18,619	450,000	314,335	-	(450,000)	(314,335)
26040.59430	185 Suttle Improvements	-	-	-	65,000	65,000	65,000
26050.59110	Capital Outlay - Facilities	-	2,550,000	18,950	2,550,000	-	2,531,050
26050.59508	Capital Outlay - Fairgrounds	-	428,000	35,000	315,000	(113,000)	280,000
Capital Outlay Total		**9,649,733**	**10,495,948**	**3,297,355**	**6,137,000**	**(4,358,948)**	**2,839,645**
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		**9,649,733**	**12,495,948**	**3,297,355**	**8,137,000**	**(4,358,948)**	**4,839,645**

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

La Plata County has three such blended component units:

Public Health

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

Sixth Judicial District Attorney

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

Durango Hills Road Improvement District

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

Palo Verde Public Improvement District #3

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

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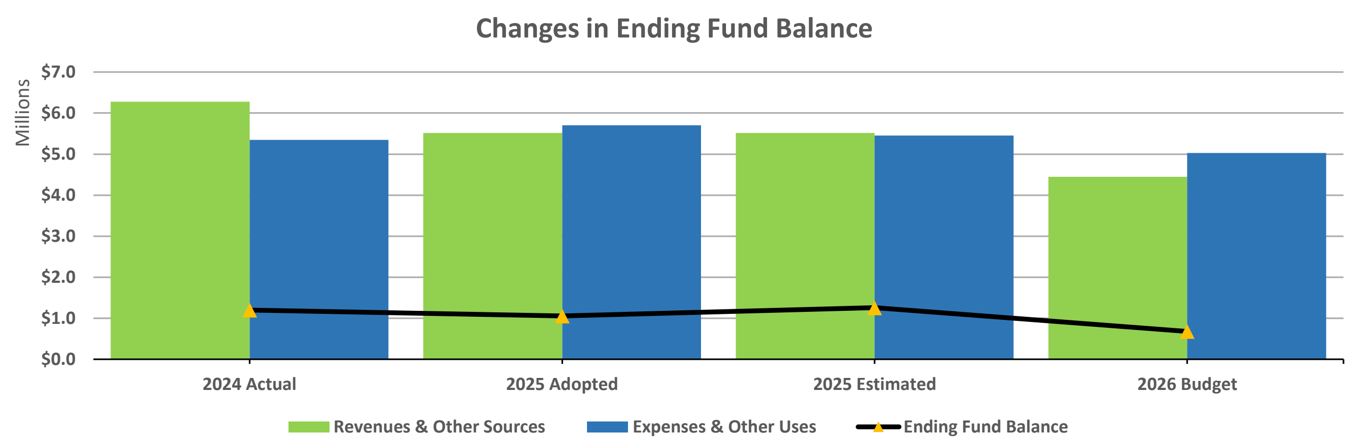
	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Beginning Fund Balance	$265,735	$1,241,556	$1,196,565	$1,258,489	$16,933	$61,924
Operating Revenue						
One Time Revenues	1,391,075	-	-	-	-	-
Intergovernmental	2,750,142	3,392,297	3,392,297	2,729,578	(662,719)	(662,719)
La Plata County Contribution	1,194,519	1,094,219	1,094,219	594,219	(500,000)	(500,000)
Charges for Services	939,649	1,029,448	1,029,448	1,121,480	92,032	92,032
Miscellaneous	4,618	-	-	-	0	0
Operating Revenue Total	**6,280,003**	**5,515,964**	**5,515,964**	**4,445,277**	**(1,070,687)**	**(1,070,687)**
Operating Expenses						
Personnel & Operating Costs						
Salaries & Wages	2,909,693	3,155,574	3,008,569	2,863,302	(292,272)	(145,267)
Temporary Employees	38,364	-	14,427	-	-	(14,427)
Overtime	5,017	9,075	8,655	-	(9,075)	(8,655)
Medical Benefits	506,714	607,420	597,331	517,175	(90,245)	(80,156)
Other Benefits & Costs	412,914	476,470	461,633	382,342	(94,128)	(79,291)
Operating	1,337,506	1,378,899	1,363,425	1,062,433	(316,466)	(300,992)
Personnel & Operating Costs Total	**5,210,208**	**5,627,438**	**5,454,040**	**4,825,252**	**(802,186)**	**(628,788)**
Capital & One Time Expenditures						
Capital Outlay	138,965	-	-	-	-	-
Contingency	-	75,000	-	200,000	125,000	200,000
Capital & One Time Expenditures Total	**138,965**	**75,000**	**-**	**200,000**	**125,000**	**200,000**
Operating Expenses Total	**5,349,173**	**5,702,438**	**5,454,040**	**5,025,252**	**(677,186)**	**(428,788)**
Ending Fund Balance	$1,196,565	$1,055,082	$1,258,489	$678,514		



Overview	
General Support Required -$247,364	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1442104.43800	PHD Revenue (One time)	1,391,075	-	-	-	-	-
1442104.47900	Miscellaneous Revenue	71,354	134,400	134,400	71,354	(63,046)	(63,046)
1442104.48510	Transfer From General Fund	1,194,519	1,094,219	1,094,219	594,219	(500,000)	(500,000)
1442104.43810	PHD Revenue	-	-	-	538,153	538,153	538,153
Operating Revenue Total		**2,656,948**	**1,228,619**	**1,228,619**	**1,203,726**	**(24,893)**	**(24,893)**
Operating Payroll							
1442104.51000	Salaries & Wage	551,852	569,884	557,860	382,231	(187,653)	(175,629)
1442104.51120	Temporary Salaries	34,232	-	-	-	-	-
1442104.51230	Overtime	3,155	668	668	-	(668)	(668)
1442104.52001	Medical Insurance	86,686	118,979	102,013	60,690	(58,289)	(41,323)
1442104.52020	Other Insurance & Benefits	8,687	8,864	8,466	4,789	(4,075)	(3,677)
1442104.52100	Social Security Contributions	44,027	40,735	44,276	25,073	(15,662)	(19,203)
1442104.52200	Retirement Contributions	27,379	28,498	37,762	13,467	(15,031)	(24,295)
1442104.52330	Worker's Compensation	685	1,103	1,103	1,159	56	56
1442104.52500	Annual Leave Conversion	-	5,027	2,081	-	(5,027)	(2,081)
Operating Payroll Total		**756,703**	**773,758**	**754,229**	**487,409**	**(286,349)**	**(266,820)**
Operating Expenses							
1442104.53800	Software Maintenance Contract	6,095	1,800	1,800	-	(1,800)	(1,800)
1442104.53816	Software Maintenance Alloc.	-	9,995	8,109	8,109	(1,886)	-
1442104.53833	Contract Payments	28,889	-	11,326	8,560	8,560	(2,766)
1442104.53920	Other Contracted Services	47,015	5,000	28,518	13,080	8,080	(15,438)
1442104.53930	Other Professional Services	123,649	5,700	2,500	5,750	50	3,250
1442104.53990	Purchase Admin Service	500	-	-	270	270	270
1442104.54102	Electric	14,745	12,000	19,493	23,182	11,182	3,689
1442104.54106	Gas	4,076	4,000	3,067	3,050	(950)	(17)
1442104.54110	Water & Sewer	2,570	1,750	4,307	3,670	1,920	(637)
1442104.54150	Telephone	1,745	2,500	2,545	2,000	(500)	(545)
1442104.54160	Occupancy Cost	-	-	-	2,275	2,275	2,275
1442104.54212	Waste Disposal	-	1,000	1,769	1,800	800	31
1442104.54350	Repair & Maintenance	52,562	-	3,358	3,500	3,500	142
1442104.54408	HOA Dues	85,783	-	-	-	-	-
1442104.54410	Building Rent	20,400	-	-	-	-	-
1442104.55210	Prop, Casualty & Liability Ins	-	3,562	3,093	4,060	498	967
1442104.55600	Postage & Box Rent	-	-	139	150	150	11
1442104.55725	Dues & Subscriptions	10,905	67,000	15,572	80,310	13,310	64,738
1442104.55730	Membership & Registrat Fees	4,208	5,000	968	-	(5,000)	(968)
1442104.55805	Travel	5,092	5,000	12	1,200	(3,800)	1,188
1442104.55920	Meetings	1,485	1,500	781	800	(700)	19
1442104.55940	Training	2,394	2,750	1,204	1,200	(1,550)	(4)
1442104.56100	Office Supplies	7,077	3,000	3,510	3,500	500	(10)
1442104.56112	Computer & Operating Equip	9,400	-	1,114	1,100	1,100	(14)
1442104.56170	Operating Supplies	15,697	10,000	19,376	5,000	(5,000)	(14,376)
1442104.56420	Books & Periodicals	50	1,500	1,500	200	(1,300)	(1,300)
1442104.57650	CERF Fuel	5,450	5,660	5,178	5,597	(63)	419
1442104.57655	CERF Maintenance & Repair	8,595	11,089	7,449	6,002	(5,087)	(1,447)
1442104.57670	CERF Rental Charges	55,028	62,232	98,686	84,588	22,356	(14,098)
Operating Expenses Total		**513,410**	**222,038**	**245,374**	**268,953**	**46,915**	**23,579**
Capital Outlay							
1442104.59135	Capital Outlay Op Equip	138,965	-	-	-	-	-
Capital Outlay Total		**138,965**	**-**	**-**	**-**	**-**	**-**
Contingency							
1442104.59090	Contingency	-	75,000	-	200,000	125,000	200,000
Contingency Total		**-**	**75,000**	**-**	**200,000**	**125,000**	**200,000**
TOTAL PUBLIC HEALTH ADMIN EXPENDITURES		**1,409,079**	**1,070,796**	**999,603**	**956,362**	**(114,434)**	**(43,241)**

Overview	
General Support Required $81,307	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1442204.44346	Miscellaneous State Grants	1,080,952	1,121,213	1,121,213	1,156,782	35,569	35,569
1442204.44500	PHD Non-Governmental Grants	255,164	-	-	144,896	144,896	144,896
1442204.44690	Miscellaneous Federal Grants	441,607	475,429	475,429	-	(475,429)	(475,429)
Operating Revenue Total		**1,777,724**	**1,596,642**	**1,596,642**	**1,301,678**	**(294,964)**	**(294,964)**
Operating Payroll							
1442204.51000	Salaries & Wage	1,132,744	916,524	941,756	922,154	5,630	(19,602)
1442204.51120	Temporary Salaries	306	-	-	-	-	-
1442204.51230	Overtime	1,463	7,322	7,322	-	(7,322)	(7,322)
1442204.52001	Medical Insurance	199,889	144,869	173,646	152,842	7,973	(20,804)
1442204.52020	Other Insurance & Benefits	17,793	15,082	15,757	15,431	349	(326)
1442204.52100	Social Security Contributions	80,742	66,839	68,628	68,365	1,526	(263)
1442204.52200	Retirement Contributions	56,501	45,832	47,404	38,099	(7,733)	(9,305)
1442204.52330	Worker's Compensation	6,302	6,470	6,470	6,794	324	324
1442204.52500	Annual Leave Conversion	-	4,921	6,324	-	(4,921)	(6,324)
Operating Payroll Total		**1,495,739**	**1,207,859**	**1,267,307**	**1,203,685**	**(4,174)**	**(63,622)**
Operating Expenses							
1442204.53800	Software Maintenance Contract	-	-	-	10,711	10,711	10,711
1442204.53816	Software Maintenance Alloc.	-	11,447	8,872	11,447	-	2,575
1442204.53823	Client/Provider pymt	1,475	10,200	150	-	(10,200)	(150)
1442204.53833	Contract Payments	48,159	30,500	59,850	500	(30,000)	(59,350)
1442204.53920	Other Contracted Services	45,191	13,100	23,745	2,950	(10,150)	(20,795)
1442204.53930	Other Professional Services	-	-	-	13,500	13,500	13,500
1442204.53990	Purchase Admin Service	70,667	24,908	10,187	-	(24,908)	(10,187)
1442204.54150	Telephone	3,795	-	6,173	5,124	5,124	(1,049)
1442204.54410	Building Rent	-	-	-	900	900	900
1442204.55210	Prop, Casualty & Liability Ins	-	20,885	18,137	23,803	2,918	5,666
1442204.55400	Advertising	-	-	-	9,449	9,449	9,449
1442204.55600	Postage & Box Rent	-	200	277	175	(25)	(102)
1442204.55725	Dues & Subscriptions	10,756	707	279	669	(38)	390
1442204.55730	Membership & Registrat Fees	3,597	3,800	15,046	30,141	26,341	15,095
1442204.55805	Travel	25,583	42,315	37,142	36,029	(6,286)	(1,113)
1442204.55920	Meetings	-	-	-	9,820	9,820	9,820
1442204.55940	Training	11,723	7,210	3,194	850	(6,360)	(2,344)
1442204.56100	Office Supplies	4,203	3,910	511	535	(3,375)	24
1442204.56112	Computer & Operating Equip	11,112	15,419	16,137	3,025	(12,394)	(13,112)
1442204.56170	Operating Supplies	56,917	32,830	105,867	19,672	(13,158)	(86,195)
1442204.57650	CERF Fuel	-	5,000	-	-	(5,000)	-
1442204.57670	CERF Rental Charges	-	18,667	18,667	-	(18,667)	(18,667)
Operating Expenses Total		**293,179**	**241,098**	**324,234**	**179,300**	**(61,798)**	**(144,934)**
TOTAL COMMUNITY HEALTH PROMOTION EXPENDITURES		**1,788,917**	**1,448,957**	**1,591,541**	**1,382,985**	**(65,972)**	**(208,556)**

Overview	
General Support Required $352,169	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1442304.44346	Miscellaneous State Grants	122,123	180,118	180,118	151,749	(28,369)	(28,369)
1442304.44500	PHD Non-Governmental Grants	18,279	-	-	-	-	-
1442304.44690	Miscellaneous Federal Grants	84,922	107,415	107,415	81,652	(25,763)	(25,763)
1442304.46500	PHD Retail Food Licensing	225,809	150,000	150,000	190,500	40,500	40,500
1442304.46510	PHD Water Lab Fees	197,496	225,560	225,560	250,916	25,356	25,356
1442304.46530	PHD Onsite Waste Water	300,338	251,584	251,584	276,742	25,158	25,158
Operating Revenue Total		**948,967**	**914,677**	**914,677**	**951,559**	**36,882**	**36,882**
Operating Payroll							
1442304.51000	Salaries & Wage	767,340	876,425	743,754	819,977	(56,448)	76,223
1442304.51001	Budget Salary & Comp Offset	-	(43,112)	(43,112)	-	43,112	43,112
1442304.51230	Overtime	378	544	124	-	(544)	(124)
1442304.52001	Medical Insurance	142,382	171,489	153,594	153,771	(17,718)	177
1442304.52020	Other Insurance & Benefits	11,708	14,776	12,545	13,295	(1,481)	750
1442304.52100	Social Security Contributions	55,405	63,498	53,779	59,907	(3,591)	6,128
1442304.52200	Retirement Contributions	38,271	43,826	37,061	33,749	(10,077)	(3,312)
1442304.52330	Worker's Compensation	3,597	4,544	4,544	4,772	228	228
1442304.52500	Annual Leave Conversion	-	4,300	2,122	-	(4,300)	(2,122)
Operating Payroll Total		**1,019,082**	**1,136,289**	**964,411**	**1,085,471**	**(50,818)**	**121,060**
Operating Expenses							
1442304.53800	Software Maintenance Contract	-	-	-	16,860	16,860	16,860
1442304.53816	Software Maintenance Alloc.	-	9,445	7,435	9,445	-	2,010
1442304.53823	Client/Provider pymt	320	-	770	2,800	2,800	2,030
1442304.53833	Contract Payments	11,180	22,050	12,470	22,050	-	9,580
1442304.53920	Other Contracted Services	16,617	16,700	152	-	(16,700)	(152)
1442304.53930	Other Professional Services	1,729	5,866	3,964	4,324	(1,542)	360
1442304.53990	Purchase Admin Service	23	-	-	-	-	-
1442304.54150	Telephone	2,892	-	4,055	3,480	3,480	(575)
1442304.54350	Repair & Maintenance	585	585	46	585	-	539
1442304.55210	Prop, Casualty & Liability Ins	-	14,667	12,737	16,716	2,049	3,979
1442304.55400	Advertising	-	-	-	2,500	2,500	2,500
1442304.55600	Postage & Box Rent	1,261	-	175	-	-	(175)
1442304.55725	Dues & Subscriptions	10,541	500	500	22,050	21,550	21,550
1442304.55730	Membership & Registrat Fees	3,945	4,000	500	1,185	(2,815)	685
1442304.55805	Travel	5,187	12,171	1,252	14,772	2,601	13,520
1442304.55940	Training	1,500	6,309	240	5,743	(566)	5,503
1442304.56100	Office Supplies	10,198	5,000	623	-	(5,000)	(623)
1442304.56112	Computer & Operating Equip	1,042	-	-	-	-	-
1442304.56125	Equipment & Supplies-Non Captl	54,511	-	6,241	-	-	(6,241)
1442304.56170	Operating Supplies	67,518	117,470	92,454	95,747	(21,723)	3,293
1442304.57650	CERF Fuel	-	5,000	-	-	(5,000)	-
1442304.57670	CERF Rental Charges	-	18,666	18,666	-	(18,666)	(18,666)
Operating Expenses Total		**189,049**	**238,429**	**162,280**	**218,257**	**(20,172)**	**55,977**
TOTAL ENVIROMENTAL HEALTH & COMMUNICABLE DISEASE EXPENDITURES		**1,208,131**	**1,374,718**	**1,126,691**	**1,303,728**	**(70,990)**	**177,037**

Overview	
General Support Required $181,373	

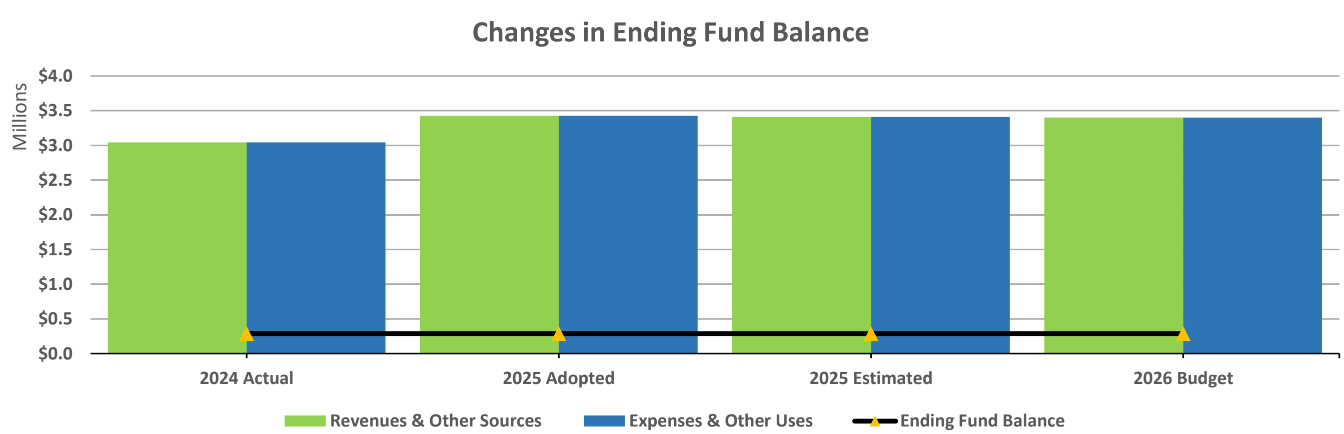
Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1442404.44346	Miscellaneous State Grants	12,083	261,891	261,891	178,668	(83,223)	(83,223)
1442404.44500	PHD Non-Governmental Grants	58,887	-	-	-	-	-
1442404.44690	Miscellaneous Federal Grants	129,169	-	-	-	-	-
Operating Revenue Total		**200,138**	**261,891**	**261,891**	**178,668**	**(83,223)**	**(83,223)**
Operating Payroll							
1442404.51000	Salaries & Wage	176,693	332,393	220,885	283,775	(48,618)	62,890
1442404.52001	Medical Insurance	25,740	41,004	50,758	32,078	(8,926)	(18,680)
1442404.52020	Other Insurance & Benefits	2,944	4,899	2,803	4,106	(793)	1,303
1442404.52100	Social Security Contributions	12,962	24,812	15,369	21,245	(3,567)	5,876
1442404.52200	Retirement Contributions	8,835	16,621	11,028	11,920	(4,701)	892
1442404.52330	Worker's Compensation	384	433	433	455	22	22
1442404.52500	Annual Leave Conversion	-	2,275	2,275	-	(2,275)	(2,275)
Operating Payroll Total		**227,557**	**422,438**	**303,551**	**353,579**	**(68,859)**	**50,028**
Operating Expenses							
1442404.53816	Software Maintenance Alloc.	-	2,167	1,696	2,167	-	471
1442404.53800	Software Maintenance Contract	-	-	-	2,700	2,700	2,700
1442404.53823	Client/Provider pymt	17	-	-	-	-	-
1442404.53920	Other Contracted Services	-	-	2,875	-	-	(2,875)
1442404.53990	Purchase Admin Service	225	-	1,800	-	-	(1,800)
1442404.54150	Telephone	132	-	617	-	-	(617)
1442404.55210	Prop, Casualty & Liability Ins	-	1,399	1,215	1,595	196	380
1442404.55725	Dues & Subscriptions	-	2,700	2,040	-	(2,700)	(2,040)
1442404.55730	Membership & Registrat Fees	4,409	5,000	5,000	-	(5,000)	(5,000)
1442404.55805	Travel	2,318	5,000	4,533	-	(5,000)	(4,533)
1442404.56100	Office Supplies	26	-	-	-	-	-
1442404.56170	Operating Supplies	2,217	-	17,755	-	-	(17,755)
1442404.57650	CERF Fuel	-	3,951	-	-	(3,951)	-
1442404.57670	CERF Rental Charges	-	4,917	4,917	-	(4,917)	(4,917)
Operating Expenses Total		**9,344**	**25,134**	**42,448**	**6,462**	**(18,672)**	**(35,986)**
TOTAL PUBLIC HEALTH INNOVATION EXPENDITURES		**236,901**	**447,572**	**345,999**	**360,041**	**(87,531)**	**14,042**

Overview	
General Support Required $212,490	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
1442504.44346	Miscellaneous State Grants	170,928	1,111,831	1,111,831	330,238	(781,593)	(781,593)
1442504.44500	PHD Non-Governmental Grants	100,000	-	-	76,086	76,086	76,086
1442504.44690	Miscellaneous Federal Grants	201,952	-	-	-	-	-
1442504.46520	PHD Clinic Fees	51,017	-	-	-	-	-
1442504.46521	PHD Clinic-Sexual Hlth Fee	8,377	-	-	-	-	-
1442504.46522	PHD Clinic-Immunizations	109,185	-	-	-	-	-
1442504.46524	Patient self pay for services	-	159,704	159,704	170,000	10,296	10,296
1442504.46525	CDPHE reimb for bundled Servic	5,920	9,600	9,600	9,572	(28)	(28)
1442504.47526	CDPHE Reim for TRVL Expense	4,618	-	-	-	-	-
1442504.46523	Clinic 3rd Party Ins payer	41,507	233,000	233,000	223,750	(9,250)	(9,250)
Operating Revenue Total		**693,504**	**1,514,135**	**1,514,135**	**809,646**	**(704,489)**	**(704,489)**
Operating Payroll							
1442504.51000	Salaries & Wage	281,064	503,460	587,426	455,165	(48,295)	(132,261)
1442504.51120	Temporary Salaries	3,826	-	14,427	-	-	(14,427)
1442504.51230	Overtime	22	541	541	-	(541)	(541)
1442504.52001	Medical Insurance	52,017	131,079	117,320	117,794	(13,285)	474
1442504.52020	Other Insurance & Benefits	3,617	8,926	8,603	8,091	(835)	(512)
1442504.52100	Social Security Contributions	20,517	35,542	42,050	32,300	(3,242)	(9,750)
1442504.52200	Retirement Contributions	12,306	25,175	27,279	19,121	(6,054)	(8,158)
1442504.52330	Worker's Compensation	252	194	194	204	10	10
1442504.52500	Annual Leave Conversion	-	3,277	3,277	-	(3,277)	(3,277)
Operating Payroll Total		**373,621**	**708,195**	**801,117**	**632,675**	**(75,520)**	**(168,442)**
Operating Expenses							
1442504.53800	Software Maintenance Contract	-	-	-	30,000	30,000	30,000
1442504.53816	Software Maintenance Alloc.	-	1,500	1,217	1,500	-	283
1442504.53823	Client/Provider pymt	7,439	-	11,099	-	-	(11,099)
1442504.53833	Contract Payments	-	-	2,105	3,569	3,569	1,464
1442504.53920	Other Contracted Services	27,500	40,305	68,822	2,958	(37,347)	(65,864)
1442504.53930	Other Professional Services	7,297	52,000	52,000	45,300	(6,700)	(6,700)
1442504.53990	Purchase Admin Service	21,093	12,339	5,057	270	(12,069)	(4,787)
1442504.54150	Telephone	574	-	2,222	1,080	1,080	(1,142)
1442504.54350	Repair & Maintenance	270	-	-	-	-	-
1442504.54410	Building Rent	22,230	60,000	115,392	85,200	25,200	(30,192)
1442504.55210	Prop, Casualty & Liability Ins	-	626	543	543	(83)	-
1442504.55400	Advertising	3,587	-	-	-	-	-
1442504.55600	Postage & Box Rent	48	500	516	500	-	(16)
1442504.55725	Dues & Subscriptions	752	15,000	15,000	1,000	(14,000)	(14,000)
1442504.55730	Membership & Registrat Fees	173	9,550	9,550	2,500	(7,050)	(7,050)
1442504.55805	Travel	17,378	14,340	13,131	2,500	(11,840)	(10,631)
1442504.55940	Training	3,043	-	11,877	1,000	1,000	(10,877)
1442504.56100	Office Supplies	3,797	3,345	63,522	1,027	(2,318)	(62,495)
1442504.56112	Computer & Operating Equip	289	37,300	48,607	-	(37,300)	(48,607)
1442504.56170	Operating Supplies	63,091	405,395	66,945	210,514	(194,881)	143,569
1442504.56420	Books & Periodicals	548	-	-	-	-	-
1442504.56430	PHD Clinic-Sexual Hlth Supplie	258	-	-	-	-	-
1442504.56431	PHD Clinic-Immunizations Suppl	153,154	-	101,484	-	-	(101,484)
Operating Expenses Total		**332,524**	**652,200**	**589,089**	**389,461**	**(262,739)**	**(199,628)**
TOTAL PUBLIC HEALTH CLINIC EXPENDITURES		**706,146**	**1,360,395**	**1,390,206**	**1,022,136**	**(338,259)**	**(368,070)**

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

	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Beginning Fund Balance	$288,056	$288,104	$288,056	$288,104	-	$48
Operating Revenue						
Archuleta County Contribution	541,345	607,324	613,770	610,155	2,831	(3,615)
San Juan County Contribution	29,164	34,982	34,762	34,557	(425)	(205)
Fees and Fines	22,048	40,000	40,000	22,652	(17,348)	(17,348)
Intergovernmental	244,323	275,505	275,505	305,926	30,421	30,421
Miscellaneous	62	-	-	-	-	-
La Plata County Contribution	2,207,043	2,470,043	2,443,866	2,429,472	(40,571)	(14,394)
Operating Revenue Total	**3,043,985**	**3,427,854**	**3,407,903**	**3,402,762**	**(25,092)**	**(5,141)**
Operating Expenses						
Personnel & Operating Costs						
Salaries & Wages	1,989,681	2,190,074	2,190,074	2,316,192	126,118	126,118
Overtime	3,831	4,412	4,412	-	(4,412)	(4,412)
Medical Benefits	280,709	396,449	396,449	402,297	5,848	5,848
Other Benefits & Costs	334,017	361,930	361,930	328,700	(33,230)	(33,230)
Operating	370,257	409,610	409,610	335,573	(74,037)	(74,037)
Temporary Employees	65,490	45,381	45,381	-	(45,381)	(45,381)
Personnel & Operating Costs Total	**3,043,985**	**3,407,855**	**3,407,856**	**3,382,762**	**(25,093)**	**(25,094)**
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	**3,043,985**	**3,427,855**	**3,407,856**	**3,402,762**	**(25,093)**	**(5,094)**
Ending Fund Balance	$288,056	$288,103	$288,104	$288,104		

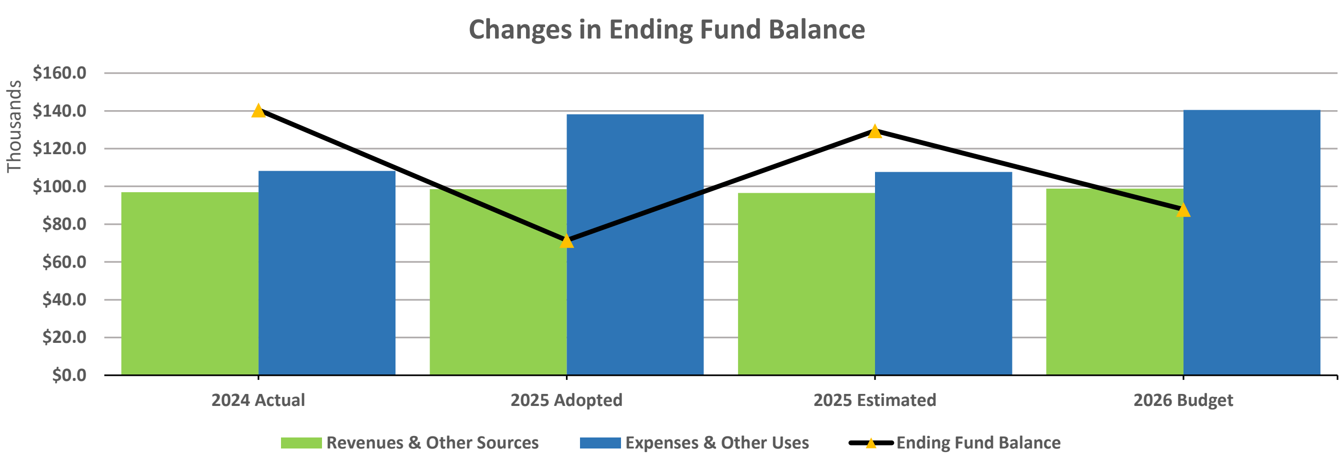


Overview	
General Support Required $3,074,184	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
7025902.43160	DA cost share Archuleta Cty	541,345	607,324	613,770	610,155	2,831	(3,615)
7025902.43162	DA cost share San Juan Cty	29,164	34,982	34,762	34,557	(425)	(205)
7025902.43164	Other Misc Rev - SPIE	6,929	-	-	-	-	-
7025902.43360	DA cost share - State salary	127,905	127,244	127,244	195,000	67,756	67,756
7025902.43362	Mandated Cost Reimb	22,048	40,000	40,000	22,652	(17,348)	(17,348)
7025902.43363	Wknd Bond Hearing CDAC Reimb	46,421	40,000	40,000	44,086	4,086	4,086
7025902.44300	Gaming Funds - DA	-	18,261	18,261	17,197	(1,064)	(1,064)
7025902.44313	Adult Diversion Client Fees	2,100	10,000	10,000	6,643	(3,357)	(3,357)
7025902.44326	Restorative Justice Grant	17,350	37,000	37,000	-	(37,000)	(37,000)
7025902.44670	VALE	30,775	35,000	35,000	35,000	-	-
7025902.47000	Investment Earnings	62	-	-	-	-	-
7025902.47800	Retirement Account Refunds	12,843	8,000	8,000	8,000	-	-
7025902.48510	Transfer From General Fund	2,207,043	2,470,043	2,443,866	2,429,472	(40,571)	(14,394)
Operating Revenue Total		**3,043,985**	**3,427,854**	**3,407,903**	**3,402,762**	**(25,092)**	**(5,141)**
Operating Payroll							
7025902.51000	Salaries & Wage	1,989,681	2,240,982	2,240,982	2,276,192	35,210	35,210
7025902.51001	Budget Salary & Comp Offset	-	(110,908)	(110,908)	-	110,908	110,908
7025902.51120	Temporary Salaries	65,490	45,381	45,381	-	(45,381)	(45,381)
7025902.51130	On-call Pay	-	60,000	60,000	40,000	(20,000)	(20,000)
7025902.51230	Overtime	3,831	4,412	4,412	-	(4,412)	(4,412)
7025902.52001	Medical Insurance	280,709	396,449	396,449	402,297	5,848	5,848
7025902.52020	Other Insurance & Benefits	29,933	34,221	34,221	34,785	564	564
7025902.52100	Social Security Contributions	144,128	156,103	156,103	157,980	1,877	1,877
7025902.52200	Retirement Contributions	133,636	156,120	156,120	134,670	(21,450)	(21,450)
7025902.52330	Worker's Compensation	1,245	1,204	1,204	1,265	61	61
7025902.52410	Cell Phone Allowance	789	780	780	-	(780)	(780)
7025902.52500	Annual Leave Conversion	24,288	13,502	13,502	-	(13,502)	(13,502)
Operating Payroll Total		**2,673,728**	**2,998,245**	**2,998,246**	**3,047,189**	**48,944**	**48,944**
Operating Expenses							
7025902.53520	Legal Services	7,423	6,000	6,000	3,000	(3,000)	(3,000)
7025902.53530	Special Prosecution	53,745	40,000	40,000	30,000	(10,000)	(10,000)
7025902.53816	Software Maintenance Alloc.	-	19,305	19,305	19,305	-	-
7025902.53930	Other Professional Services	2,600	2,500	2,500	-	(2,500)	(2,500)
7025902.54109	Utilities	17,932	17,000	17,000	17,000	-	-
7025902.54150	Telephone	3,666	2,700	2,700	2,700	-	-
7025902.54410	Building Rent	8,255	21,270	21,270	21,270	-	-
7025902.54412	Office Space Rent	126,055	126,055	126,055	126,055	-	-
7025902.55210	Prop, Casualty & Liability Ins	-	3,888	3,888	4,432	544	544
7025902.55600	Postage & Box Rent	9,255	7,500	7,500	7,500	-	-
7025902.55725	Dues & Subscriptions	17,080	15,500	15,500	15,000	(500)	(500)
7025902.55905	Witness Expenses	320	1,500	1,500	1,500	-	-
7025902.55920	Meetings	26,045	25,000	25,000	20,000	(5,000)	(5,000)
7025902.55940	Training	40	-	-	-	-	-
7025902.56112	Computer & Operating Equip	2,970	2,840	2,840	2,840	-	-
7025902.56114	Computer Equip & Software	957	1,500	1,500	1,500	-	-
7025902.56122	Investigative Expense	115	500	500	500	-	-
7025902.56128	Mandated Exp-Reimbursed	32,318	40,000	40,000	35,000	(5,000)	(5,000)
7025902.56141	Restorative Justice Grant	17,350	37,000	37,000	-	(37,000)	(37,000)
7025902.56147	Adult Diversion Prgm Expenditu	8,638	5,000	5,000	-	(5,000)	(5,000)
7025902.56170	Operating Supplies	14,127	12,500	12,500	10,000	(2,500)	(2,500)
7025902.57560	Miscellaneous Expense	6,543	4,500	4,500	3,000	(1,500)	(1,500)
7025902.57650	CERF Fuel	5,236	6,528	6,528	4,706	(1,822)	(1,822)
7025902.57655	CERF Maintenance & Repair	7,977	7,424	7,424	6,365	(1,059)	(1,059)
7025902.57670	CERF Rental Charges	1,608	3,600	3,600	3,900	300	300
Operating Expenses Total		**370,257**	**409,610**	**409,610**	**335,573**	**(74,037)**	**(74,037)**
Contingency							
7025902.59090	Contingency	-	20,000	-	20,000	-	20,000
Contingency Total		**-**	**20,000**	**-**	**20,000**	**-**	**20,000**
TOTAL SIXTH JUDICIAL DISTRICT ATTORNEY EXPENDITURES		**3,043,985**	**3,427,855**	**3,407,856**	**3,402,762**	**(25,093)**	**(5,094)**

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.

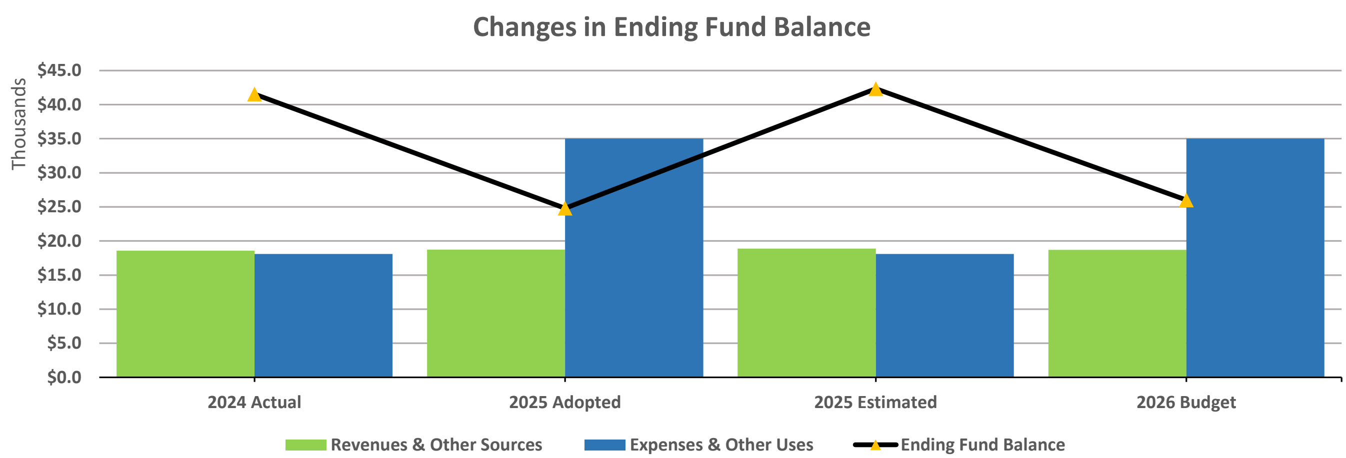
	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Beginning Fund Balance	$151,857	$111,178	$140,534	$129,475	$18,297	($11,059)
Operating Revenue						
Property Taxes	85,493	94,529	94,529	116,593	22,064	22,064
Temporary Mill Levy Reduction	-	(9,422)	(9,422)	(29,424)	(20,002)	(20,002)
Specific Ownership Taxes	7,758	8,078	7,941	8,140	62	199
Other Taxes	1,707	2,255	1,700	1,783	(472)	83
Miscellaneous	1,925	3,075	1,800	1,750	(1,325)	(50)
Operating Revenue Total	**96,883**	**98,515**	**96,548**	**98,842**	**327**	**2,294**
Operating Expenses						
Operating Costs						
Snow Removal	29,216	27,528	29,216	28,161	633	(1,055)
Grading & Maintenance	77,320	69,622	77,320	71,222	1,600	(6,098)
Miscellaneous Expenses	1,669	1,071	1,071	1,095	24	24
Operating Costs Total	**108,205**	**98,221**	**107,607**	**100,478**	**2,257**	**(7,129)**
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	**108,205**	**138,221**	**107,607**	**140,478**	**2,257**	**32,871**
Ending Fund Balance	$140,534	$71,472	$129,475	$87,839		



Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
300.41000	Property Taxes	85,491	94,529	94,529	116,593	22,064	22,064
300.41010	Temporary Mill Levy Reduction	-	(9,422)	(9,422)	(29,424)	(20,002)	(20,002)
300.41200	Specific Ownership Taxes	7,758	8,078	7,941	8,140	62	199
300.41910	Penalties & Interest Delin tax	41	-	-	-	-	-
300.41920	Prop Tax-Senior/Veteran Exem	1,666	2,255	1,700	1,783	(472)	83
300.41925	Prop Tax - Personal Exem	2	-	-	-	-	-
300.47900	Miscellaneous Revenue	1,925	3,075	1,800	1,750	(1,325)	(50)
Operating Revenue Total		**96,883**	**98,515**	**96,548**	**98,842**	**327**	**2,294**
Operating Expenses							
30030.53930	Other Professional Services	1,669	1,071	1,071	1,095	24	24
30030.54305	Snow Plowing	29,216	27,528	29,216	28,161	633	(1,055)
30030.56138	Grading & Maintenance	62,338	58,911	62,338	60,265	1,354	(2,073)
30030.56159	Road Maintenance	14,982	10,711	14,982	10,957	246	(4,025)
Operating Expenses Total		**108,205**	**98,221**	**107,607**	**100,478**	**2,257**	**(7,129)**
Contingency							
30030.59090	Contingency	-	40,000	-	40,000	-	40,000
Contingency Total		**-**	**40,000**	**-**	**40,000**	**-**	**40,000**
TOTAL DURANGO HILLS EXPENDITURES		**108,205**	**138,221**	**107,607**	**140,478**	**2,257**	**32,871**

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.

	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Beginning Fund Balance	$41,047	$41,048	$41,533	$42,334	$1,286	$801
Operating Revenue						
Property Taxes	16,640	16,982	16,982	16,887	(95)	(95)
Specific Ownership Taxes	1,598	1,770	1,498	1,400	(370)	(98)
Other Taxes	342	-	416	400	400	(16)
Operating Revenue Total	**18,580**	**18,752**	**18,896**	**18,687**	**(65)**	**(209)**
Operating Expenses						
Operating Costs						
Treasurer Fee	499	524	500	524	-	24
Miscellaneous Expenses	708	700	708	708	8	-
Debt Principal	13,635	13,909	13,909	14,189	280	280
Debt Interest	3,252	2,978	2,978	2,699	(280)	(280)
Operating Costs Total	**18,094**	**18,111**	**18,095**	**18,119**	**8**	**24**
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	**18,094**	**34,998**	**18,095**	**35,006**	**8**	**16,911**
Ending Fund Balance	$41,533	$24,802	$42,334	$26,015		



Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
310.41000	Property Taxes	16,640	16,982	16,982	16,887	(95)	(95)
310.41200	Specific Ownership Taxes	1,598	1,770	1,498	1,400	(370)	(98)
310.41920	Prop Tax-Senior/Veteran Exem	342	-	416	400	400	(16)
Operating Revenue Total		**18,580**	**18,752**	**18,896**	**18,687**	**(65)**	**(209)**
Operating Expenses							
31030.53990	Purchase Admin Service	708	700	708	708	8	-
31030.55735	Treasurer Fee	499	524	500	524	-	24
Operating Expenses Total		**1,207**	**1,224**	**1,208**	**1,232**	**8**	**24**
Debt							
31030.59010	Interest Payment	3,252	2,978	2,978	2,699	(280)	(280)
31030.59020	Principal Payments	13,635	13,909	13,909	14,189	280	280
Debt Total		**16,887**	**16,887**	**16,887**	**16,887**	**-**	**-**
Contingency							
310.59090	Contingency	-	16,887	-	16,887	-	16,887
Contingency Total		**-**	**16,887**	**-**	**16,887**	**-**	**16,887**
TOTAL PALO VERDE PID EXPENDITURES		**18,094**	**34,998**	**18,095**	**35,006**	**8**	**16,911**

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

La Plata County has two internal service funds:

Capital Equipment Replacement Fund

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

Employee Medical Self Insurance Fund

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

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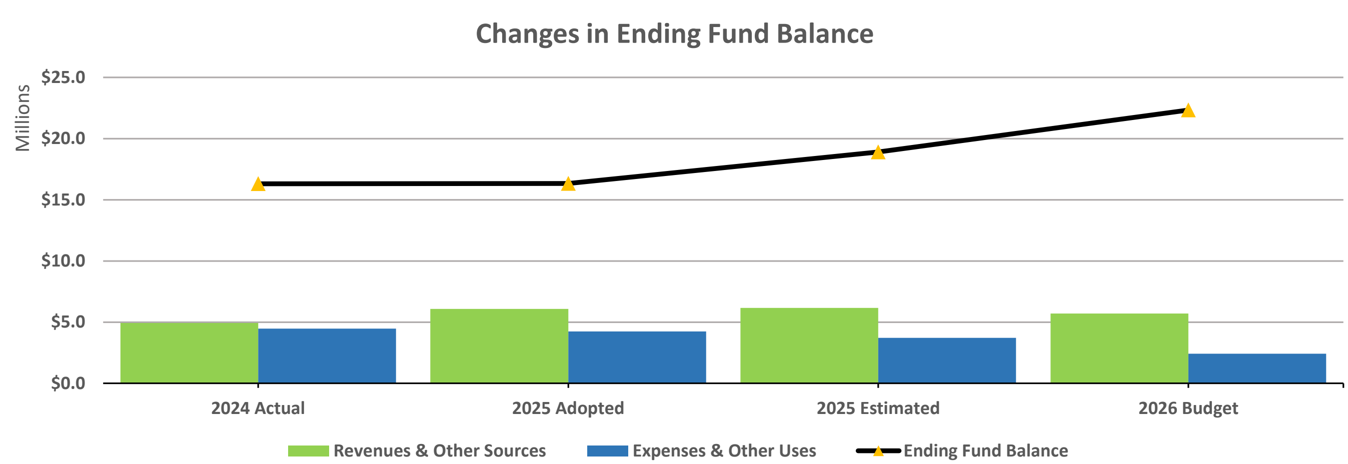
CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) SUMMARY

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

	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Net Position Beginning Balance	$14,141,610	$14,336,634	$16,303,090	$18,901,805	$4,565,171	$2,598,715
Operating Revenue						
Operational Revenues	4,659,302	5,851,643	5,897,029	5,533,164	(318,479)	(363,865)
General Revenues	266,733	230,000	255,000	160,050	(69,950)	(94,950)
Capital & One Time Revenues	1,085	4,400	4,400	900	(3,500)	(3,500)
Operating Revenue Total	**4,927,119**	**6,086,043**	**6,156,429**	**5,694,114**	**(391,929)**	**(462,315)**
Operating Expenses						
Personnel Expenditures						
Salaries & Wages	714,262	738,905	738,905	629,258	(109,647)	(109,647)
Overtime	4,332	5,665	5,665	-	(5,665)	(5,665)
Medical Benefits	122,256	151,751	151,751	137,708	(14,042)	(14,043)
Other Benefits & Costs	137,928	131,413	131,413	105,620	(25,793)	(25,793)
Personnel Expenditures Total	**978,777**	**1,027,733**	**1,027,734**	**872,586**	**(155,147)**	**(155,147)**
Operational Expenditures	648,629	806,588	774,264	797,072	(9,516)	22,808
Capital & One Time Expenditures						
Capital & One Time Expenditures	2,832,033	1,905,716	1,905,716	645,935	(1,259,781)	(1,259,781)
Contingencies	-	500,000	-	99,980	(400,020)	99,980
Capital & One Time Expenditures Total	**2,832,033**	**2,405,716**	**1,905,716**	**745,915**	**(1,659,801)**	**(1,159,801)**
Operating Expenses Total	**4,459,439**	**4,240,037**	**3,707,714**	**2,415,573**	**(1,824,465)**	**(1,292,141)**
Reconcile to GAAP Net Income (Cerf)	1,693,800	150,000	150,000	150,000	-	-
Net Position Ending Balance	$16,303,090	$16,332,640	$18,901,805	$22,330,346		



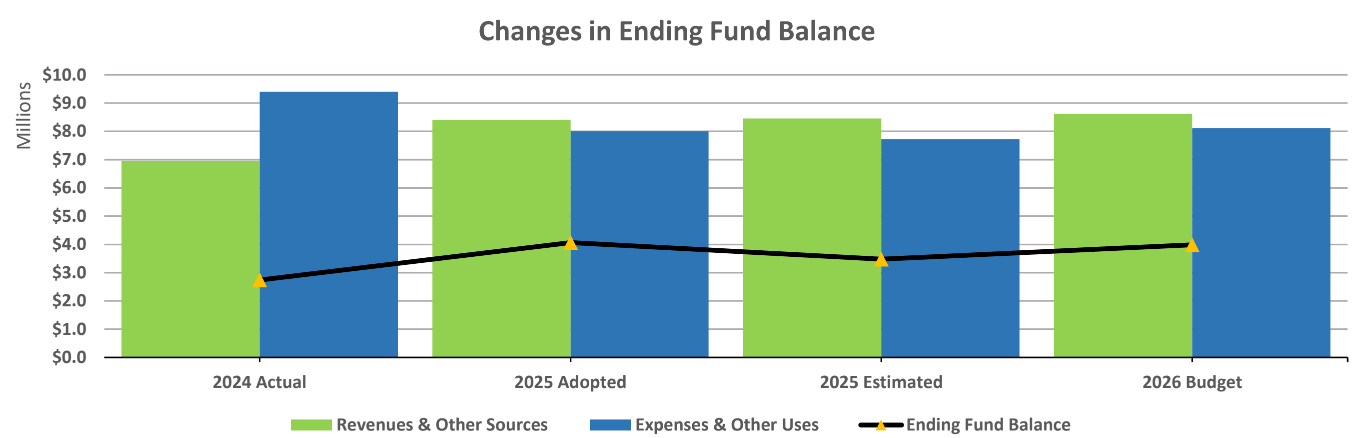
Overview & FTE's	
General Support Required -$3,278,541	

Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
860.46901	Charges for Repairs & Maint In	1,549,098	1,794,262	1,794,262	1,564,016	(230,246)	(230,246)
860.46903	Charges for Misc.	-	3,000	3,000	-	(3,000)	(3,000)
860.46920	Charges for Equipment Use	3,110,204	3,389,120	3,434,506	3,969,148	580,028	534,642
860.47800	Retirement Account Refunds	-	3,500	3,500	-	(3,500)	(3,500)
860.47820	Insurance Refunds	42,267	-	25,000	25,000	25,000	-
860.47900	Miscellaneous Revenue	1,085	900	900	900	-	-
860.48510	Transfer From General Fund	-	665,261	665,261	-	(665,261)	(665,261)
860.49100	Sale of Assets	224,466	230,000	230,000	135,050	(94,950)	(94,950)
Operating Revenue Total		**4,927,119**	**6,086,043**	**6,156,429**	**5,694,114**	**(391,929)**	**(462,315)**
Operating Payroll							
860.51000	Salaries & Wage	714,262	738,905	738,905	629,258	(109,647)	(109,647)
860.51230	Overtime	4,332	5,665	5,665	-	(5,665)	(5,665)
860.52001	Medical Insurance	122,256	151,751	151,751	137,708	(14,042)	(14,043)
860.52020	Other Insurance & Benefits	12,143	12,313	12,313	10,759	(1,554)	(1,554)
860.52100	Social Security Contributions	52,066	52,776	52,776	44,582	(8,194)	(8,194)
860.52200	Retirement Contributions	43,907	44,687	44,687	31,326	(13,361)	(13,361)
860.52330	Worker's Compensation	18,379	18,054	18,054	18,953	899	899
860.52500	Annual Leave Conversion	11,433	3,583	3,583	-	(3,583)	(3,583)
Operating Payroll Total		**978,777**	**1,027,733**	**1,027,734**	**872,586**	**(155,147)**	**(155,147)**
Operating Expenses							
860.53620	Medical & Dental Services	473	500	500	300	(200)	(200)
860.53800	Software Maintenance Contract	18,039	36,674	-	24,995	(11,679)	24,995
860.53816	Software Maintenance Alloc.	-	5,921	5,921	5,920	(1)	(1)
860.53930	Other Professional Services	35,246	50,000	50,000	39,992	(10,008)	(10,008)
860.54102	Electric	11,134	12,093	16,443	25,473	13,380	9,030
860.54106	Gas	4,937	6,302	6,302	5,652	(650)	(650)
860.54110	Water & Sewer	3,555	4,776	4,776	4,814	38	38
860.54150	Telephone	97	100	100	-	(100)	(100)
860.54210	Hazardous Materials Disposal	2,796	5,000	5,000	4,999	(1)	(1)
860.54212	Waste Disposal	1,287	1,438	1,438	1,792	354	354
860.54315	Equip Repair & Maint - Non-Mv	14,519	25,000	25,000	24,995	(5)	(5)
860.55210	Prop, Casualty & Liability Ins	-	58,264	58,264	66,390	8,126	8,126
860.55520	Photocopy	1,864	2,000	2,000	2,000	(0)	(0)
860.55920	Meetings	126	500	500	500	(0)	(0)
860.55940	Training	1,338	8,000	8,000	3,999	(4,001)	(4,001)
860.56110	Clothing & Uniforms	9,314	12,000	12,000	12,498	498	498
860.56114	Computer Equip & Software	1,640	4,527	4,527	4,499	(28)	(28)
860.56125	Equipment & Supplies-Non Captl	10,253	-	-	-	-	-
860.56156	Machinery & Equipment Parts	319,726	315,000	315,000	314,937	(63)	(63)
860.56164	Motor Vehicle Parts	28,748	37,000	37,000	39,992	2,992	2,992
860.56170	Operating Supplies	23,257	27,500	27,500	27,495	(6)	(6)
860.56176	Shop Supplies	28,151	39,000	39,000	29,994	(9,006)	(9,006)
860.56250	Parts/Fuel Inventory Expense	(27,821)	10,000	10,000	4,999	(5,001)	(5,001)
860.56254	Tires & Tubes	153,070	125,000	125,000	129,974	4,974	4,974
860.57650	CERF Fuel	4,621	4,500	4,500	4,868	368	368
860.57655	CERF Maintenance & Repair	-	15,493	15,493	15,997	504	504
860.57670	CERF Rental Charges	2,258	-	-	-	-	-
Operating Expenses Total		**648,629**	**806,588**	**774,264**	**797,072**	**(9,516)**	**22,808**
Capital Outlay							
860.57675	CERF Special Equipment	283,442	406,000	406,000	29,994	(376,006)	(376,006)
860.59125	CERF Equipment	2,548,591	1,499,716	1,499,716	615,941	(883,775)	(883,775)
Capital Outlay Total		**2,832,033**	**1,905,716**	**1,905,716**	**645,935**	**(1,259,781)**	**(1,259,781)**
Contingency							
860.59090	Contingency	-	500,000	-	99,980	(400,020)	99,980
Contingency Total		**-**	**500,000**	**-**	**99,980**	**(400,020)**	**99,980**
TOTAL CERF EXPENDITURES		**4,459,439**	**4,240,037**	**3,707,714**	**2,415,573**	**(1,824,465)**	**(1,292,141)**

EMPLOYEE MEDICAL SELF INSURANCE FUND SUMMARY

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

	2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Beginning Fund Balance	$5,183,481	$3,664,675	$2,740,063	$3,474,600	($190,075)	$734,537
Operating Revenue						
Charges for Services	-	1,722,075	1,722,075	1,600,000	(122,075)	(122,075)
Internal Charges for Services	6,758,407	6,511,800	6,571,779	6,871,485	359,685	299,706
Miscellaneous	196,333	166,312	166,312	150,000	(16,312)	(16,312)
Operating Revenue Total	**6,954,740**	**8,400,187**	**8,460,166**	**8,621,485**	**221,298**	**161,319**
Operating Expenses						
Medical Costs	9,398,158	8,000,000	7,725,629	8,113,533	113,533	387,904
Operating Expenses Total	**9,398,158**	**8,000,000**	**7,725,629**	**8,113,533**	**113,533**	**387,904**
Ending Fund Balance	$2,740,063	$4,064,862	$3,474,600	$3,982,552		



Account and Description		2024 Actual	2025 Adopted	2025 Estimated	2026 Budget	2026 O/(U) 2025 Budget	2026 O/(U) 2025 Estimate
Operating Revenue							
870.46949	Medical Premiums Employee	-	1,722,075	1,722,075	1,600,000	(122,075)	(122,075)
870.46950	Medical Premiums County	6,447,683	6,206,800	6,206,800	6,566,485	359,685	359,685
870.46952	Dental Premiums County	304,672	305,000	364,979	305,000	-	(59,979)
870.46953	COBRA	6,052	-	-	-	-	-
870.47000	Investment Earnings	196,333	166,312	166,312	150,000	(16,312)	(16,312)
Operating Revenue Total		**6,954,740**	**8,400,187**	**8,460,166**	**8,621,485**	**221,298**	**161,319**
Operating Expenses							
870.57565	Claims Pd-Self Insurance Fund	7,859,890	8,000,000	7,725,629	8,113,533	113,533	387,904
870.57871	Transfer to/from GF	1,538,268	-	-	-	-	-
Operating Expenses Total		**9,398,158**	**8,000,000**	**7,725,629**	**8,113,533**	**113,533**	**387,904**
TOTAL EMPLOYEE MEDICAL INSURANCE EXPENDITURES		**9,398,158**	**8,000,000**	**7,725,629**	**8,113,533**	**113,533**	**387,904**

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		4,000,000
Road & Bridge Fund		200,000
Dept. of Human Services Fund		50,000
Public Health Dept Fund		200,000
District Attorney Fund		20,000
Palo Verde District #3		16,887
Durango Hills Road Improvement Fund		40,000
Capital Improvement Plan Fund		2,000,000
Capital Equipment Replacement Fund		99,980
TOTAL CONTINGENCIES		**6,626,867**

ONE TIME REVENUES		
Dept./Fund		**Revenues**
LandFill Closure/General Fund	Remediation Grant	1,524,177
Emergency Management/General Fund	COSWAP Grant	349,400
ONE TIME REVENUES		**1,873,577**

ONE TIME EXPENDITURES		
Dept./Fund		**Expenditures**
Admin/General Fund	Homeless Camp Management	25,000
Admin/General Fund	Camera for Broadcasting	15,000
Emergency Management/General Fund	COSWAP Grant	359,170
LandFill Closure/General Fund	Remediation Grant	1,981,588
Detentions/General Fund	Washer/Dryer	63,000
Senior Services/General Fund	Bathroom Remodel	150,000
Information Technology/General Fund	General Services and Procurement Software	300,000
ONE TIME EXPENDITURES		**2,443,758**

Conservation Trust Fund Capital Project				
Dept/Fund	**Project**	**Description**	**Expenditure**	**Revenue**
Conservation Trust	Capital Outlay - Multi Event C	Master Plan		
CONSERVATION TRUST FUND			**7,794,204**	**-**

Capital Improvement Fund Capital Projects				
Dept/Fund	**Project**	**Description**	**Expenditure**	**Revenue**
General Services	DeNier Building Remodel	This project has been downgraded to replacement of fire panels.		
General Services	Parking lot asphalt replacement	This request is for the replacement of asphalt at three locations. The General Services Department is developing a plan to address these issues by repairing a few parking lots every year. 1) The asphalt in the main driveway in front of the buildings at the fairgrounds has failed. There is also a large area in lot H where the fairgrounds property and the city's recreation center asphalt meet that has begun to fail. If these areas are not repaired in 2024, they will continue to deteriorate, amplifying the existing problems. 2) The entrance to the jail and all of the asphalt in front of and through the secure gate leading to the back of the facility. 3) The Senior Center parking lot has cracks and uneven surfaces that have become a hazard, especially for the elderly clientele.		
General Services	kitchen fire window/curtain replacement	Replacement of kitchen fire curtains that failed fire inspection		
General Services	Heating system boiler replacements at 10 Burnett Court	Replacement of two 23-year-old boilers and pumps at the 10 Burnett Court facility. The boilers have outlived their estimated lifespan of 17 to 20 years and are now becoming problematic and difficult to find parts for. General Services is asking for these boilers to be replaced as a regular maintenance item before they fail or additional repairs are required.		
General Services	Fire panel upgrade	The elevator upgrade and the water Lab remodle triggered the need for a fire panel upgrade.		
General Services	10 Burnett Hallway carpet replacement	Replacement of 4210 square feet of carpet.		
General Services	Sand Shed Bayfield	The Road & Bridge Department (R&B) has requested a new sand storage shed similar to those at the existing Road & Bridge facilities. This amount is a carryover from the 2023 budget. This will be used for the roofing structure that is required to keep the storage area dry.		
General Services	Building Security	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.		
General Services	Gun Range Comprehensive Plan	Fence outer property line		
General Services	Ignacio Fuel Tank Replacement	The Ignacio fuel system has a 4,000-gallon diesel fuel tank that is out of date and out of state code.		
General Services	ACT Building lobby wall repair, walkin carpet replacement	Replace 525 square yards of carpet and 100 square yards walk off carpet.		
Fairgrounds	Fairgrounds HVAC replacement	Fairgrounds HVAC replacement on Extension and Maintenance shop.		

Capital Improvement Fund Capital Projects (Continued)				
Dept/Fund	**Project**	**Description**	**Expenditure**	**Revenue**
General Services	Road & Bridge HVAC replacement	the bottom of the large air handler on the roof has rotted through. This was found during the roof replacement as one of the areas of leakage.This unit also acts as an make up air unit for any carbon monoxide gasses in the shop		
General services	Courthouse canopy replacement	Replacement of canvas canopies on the courthouse windows. Canopies are 20 yrs old tearing and fading.		
General services	Fleet fuel dispensers and pump	The 20 yr old fuel dispencers at the fleet fuel island are becoming problomatic. They fail regularly and lose calibration		
General services	185 Suttle HVAC replacement	Repalce two of the thirteen units annually. The units are over twenty years old and past there life expectancy. We are recommending replacing two annually before failure. These were identified as problomatic when the facility was purchased.		
TOTAL CAPITAL IMPROVEMENT FUND			**5,934,000**	**-**

Technology Portion of Capital				
Dept/Fund	**Project**	**Description**	**Expenditure**	**Revenue**
Information Technology	Annual Refresh of County computers	In order to remain ahead of the maintenance cost curve and maintain viable levels of equipment for our users, we believe that creating a refresh cycle to provide our users with new equipment every four years is prudent. A robust refresh cycle reduces the cost of repairs, reduces labor to maintain aging machines, and builds an appropriate life cycle that is cost-effective and reduces downtime for our users due to repair or replacement. Our overall security also benefits from having the latest equipment and operating systems.		
TOTAL IT CAPITAL IMPROVEMENT FUND			**140,000**	**-**

General Fund Portion of Capital				
Dept/Fund	**Project**	**Description**	**Expenditure**	**Revenue**
Sheriff Detentions	Commercial Washer & Dryer	Current commercial dryer is 20 years old and has caught fire on numerous occasions. It is regularly out of service and has required numerous repairs. Replacement of 11-year-old commercial clothing washers.		
TOTAL General Fund Portion of Capital			**63,000**	**-**

Joint Sales Tax Fund Capital				
Dept/Fund	**Project**	**Description**	**Expenditure**	**Revenue**
Senior Services	Remodel of the Senior Center public restrooms	The Senior Center restrooms have become dilapidated and unsightly due to normal wear and tear over more than 30 years of use. The tile flooring is discolored beyond what can be cleaned, toilet paper dispensers and other accessories are old and broken with repair pieces unavailable, and the cabinetry and sinks are outdated and stained. These funds would be used to replace existing partitions, floor, ceiling panels, cabinetry and sinks, and to repair and repaint the walls.		
TOTAL Joint Sales Tax Fund			**150,000**	**-**

Projects	Description	Expenditure	Revenue
	No Projects Scheduled for 2026	-	-
TOTAL ROAD & BRIDGE PROJECTS		**-**	**-**

Department	replace unit #	New unit #	Year	Make	Model	Miles/hrs	Special Equipment	Proposed vehicle cost/2025	Total w/ equipment
Additional Requests									
ROAD & BRIDGE	1350	1331	2005	Kenworth	Dump Truck	176,675	15,000	262,064	277,064
ROAD & BRIDGE	1370	1332	2006	Kenworth	Water Truck	167,171	15,000	234,000	249,000
ROAD & BRIDGE	301	SP1331	2006	Henke	Snow plow	-	-	30,000	30,000
ROAD & BRIDGE	1123	1773	2009	Ingersol	DD90	2,579	-	90,000	90,000
Total Replacements: 4							**$ 30,000**	**$ 616,064**	**$ 646,064**

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 2026, personnel costs will make up approximately 51.9% of the total operating budget. Those costs are projected to decrease by 0.1% or $0.075 million over the 2025 budget.

Our approach to personnel expenditures in 2026 is to meet current service demands while remaining a competitive regional employer.

New Positions

The 2026 budget proposes the addition of 0 new positions.

Promotions and Reclassifications

The County's general criteria for promotions include the attainment of a specialized certification, an alignment to the department's approved structure or compelling justification from a department head. Based on these criteria, the 2026 budget proposes 23 promotions. These include; 13 promotions in the Human Services department, 2 promotions in the Clerk and Recorder's Office, 7 promotions in the Public Health department, and 1 promotion in the Senior Services department.

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 4.0% for the 12-month period ending June 2025. The County uses the ECI as a baseline threshold for employee merit increases.

Salary Adjustments

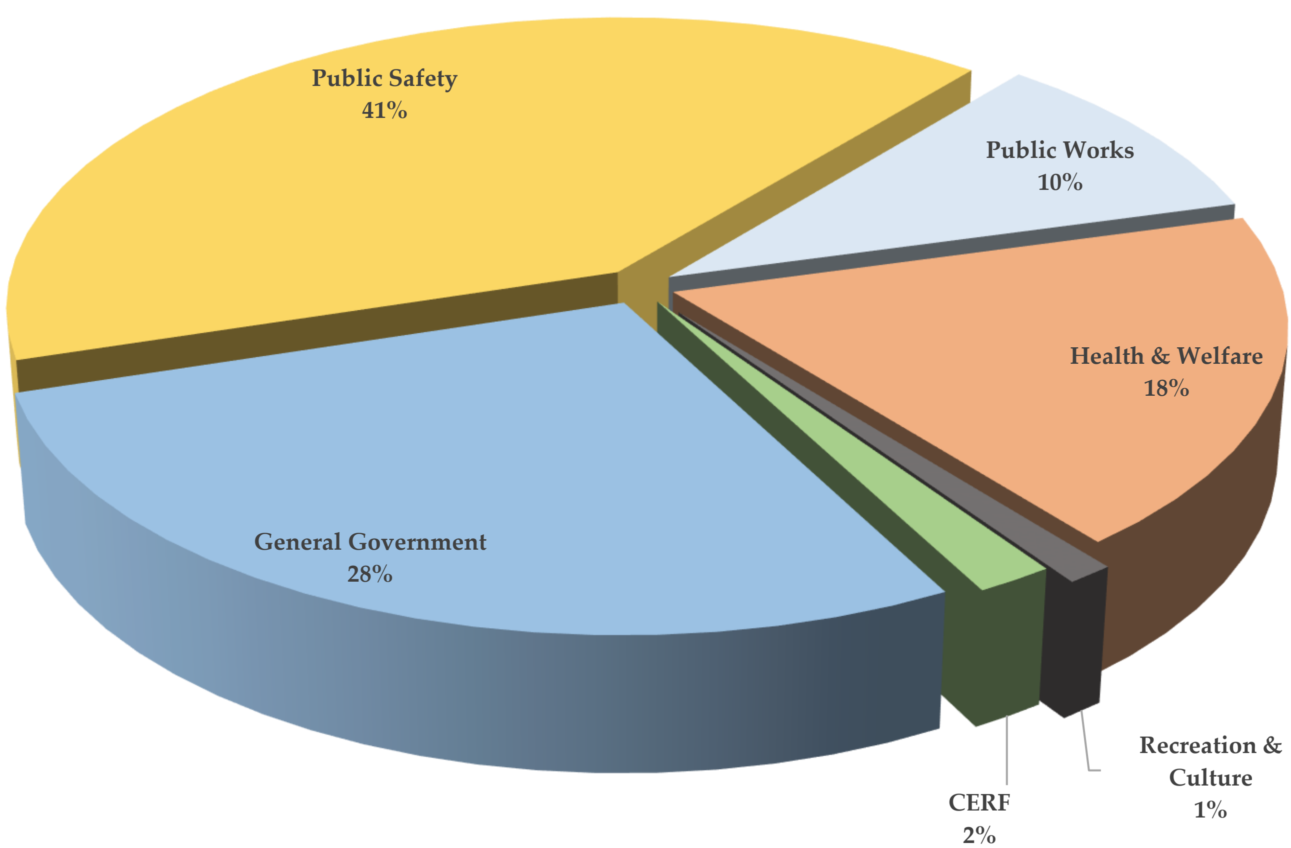
La Plata County recognizes the need to retain and attract qualified and highly productive staff, which are the hallmark of our organization. The BOCC and County administration have both made a commitment to pay County employees competitive wages based on economic and market data. Failure to keep our wage plans aligned with market conditions and not paying competitive wages, results in increased organizational turnover. Subject to the terms and conditions of fully executed collective bargaining agreements, which apply to employees who are part of such bargaining units and will control issues related to salary adjustments, the 2026 budget proposes a modest employee base increase, these adjustments will ensure that La Plata County remains a competitive regional employer.

Salary and benefits represent 51.9% of the County's total operating expenditures.

WAGES				
Function	**2026 Budget**	**2025 Budget**	**Inc/(Dec)**	**% Chg**
General Government	10,495,681	10,778,116	($282,435)	-2.6%
Health & Wellfare	8,368,781	9,076,273	(707,492)	-7.8%
Public Safety	14,933,679	15,234,612	(300,933)	-2.0%
Public Works	3,727,986	4,163,568	(435,581)	-10.5%
Recreation & Culture	408,356	412,061	(3,705)	-0.9%
Total	$37,934,484	$39,664,631	**($1,730,146)**	**-4.4%**

BENEFITS				
Function	**2026 Budget**	**2025 Budget**	**Inc/(Dec)**	**% Chg**
General Government	3,120,094	3,411,785	($291,691)	-8.5%
Health & Wellfare	2,642,366	2,859,785	(217,419)	-7.6%
Public Safety	5,451,890	5,403,964	47,926	0.9%
Public Works	1,238,607	1,384,020	(145,413)	-10.5%
Recreation & Culture	145,355	143,171	2,184	1.5%
Total	$12,598,312	$13,202,726	**($604,414)**	**-4.6%**

Percentage of FTEs by Function



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

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

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

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

General Fund (10) Cont'd

Cost Center		Responsible Position
2000	Sheriff Admin	Sheriff
2010	Sheriff Operations	
201013	Special Investigations	
201014	Criminal Investigations	
202011	Alternatives to Incarceration	
2020	Detention	
1212	Strategic Management	Director of Strategic Management

Road & Bridge Fund (11)

3210	Maintenance Support	Director of Public Works
3215	Engineering	

Human Services Fund (13)

130xx	Department of Human Services	Director of Human Services

Public Health Department Fund (14)

4210	Public Health Dept Admin	Director of Public Health
4220	Community Health Promotion	
4230	Envir. Health & Comm. Disease	
4240	Public Health Innovation	
4250	Public Health Clinic	

Joint Sales Tax Fund (20)

200x	Joint Sales projects	Director of Finance

Conservation Trust Fund (21)

21050	Capital Outlay	Director of Finance

Capital Improvement Fund (26)

26020	Capital and Projects	Various Departments

Durango Hill Road Improvement District (30)

30030	District Expense	District Advisory Board President

Palo Verde (31)

310	District Expense	District Board President

District Attorney (70)

25902	District Attorney Fund	District Attorney

Capital Equipment Replacement Fund (86)

860	Capital Equipment Replacement	General Services Director

Employee Health Insurance Fund (87)

870	Medical/dental claims	Director of Human Resources

Other

Var	Respective Spending Authority's Specific Capital Account	The Budget Authorities for Individual Cost Center