



**Proposed**

# Annual Budget

## Fiscal Year 2026

**Commissioner Jeff Aiken**

District 1

**Commissioner Susan Berumen**

District 2

**Commissioner Sandy Hollingsworth**

District 3

**Ray Rears**

County Manager

**Lorna Plamondon**

Interim Finance Director

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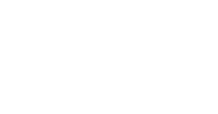
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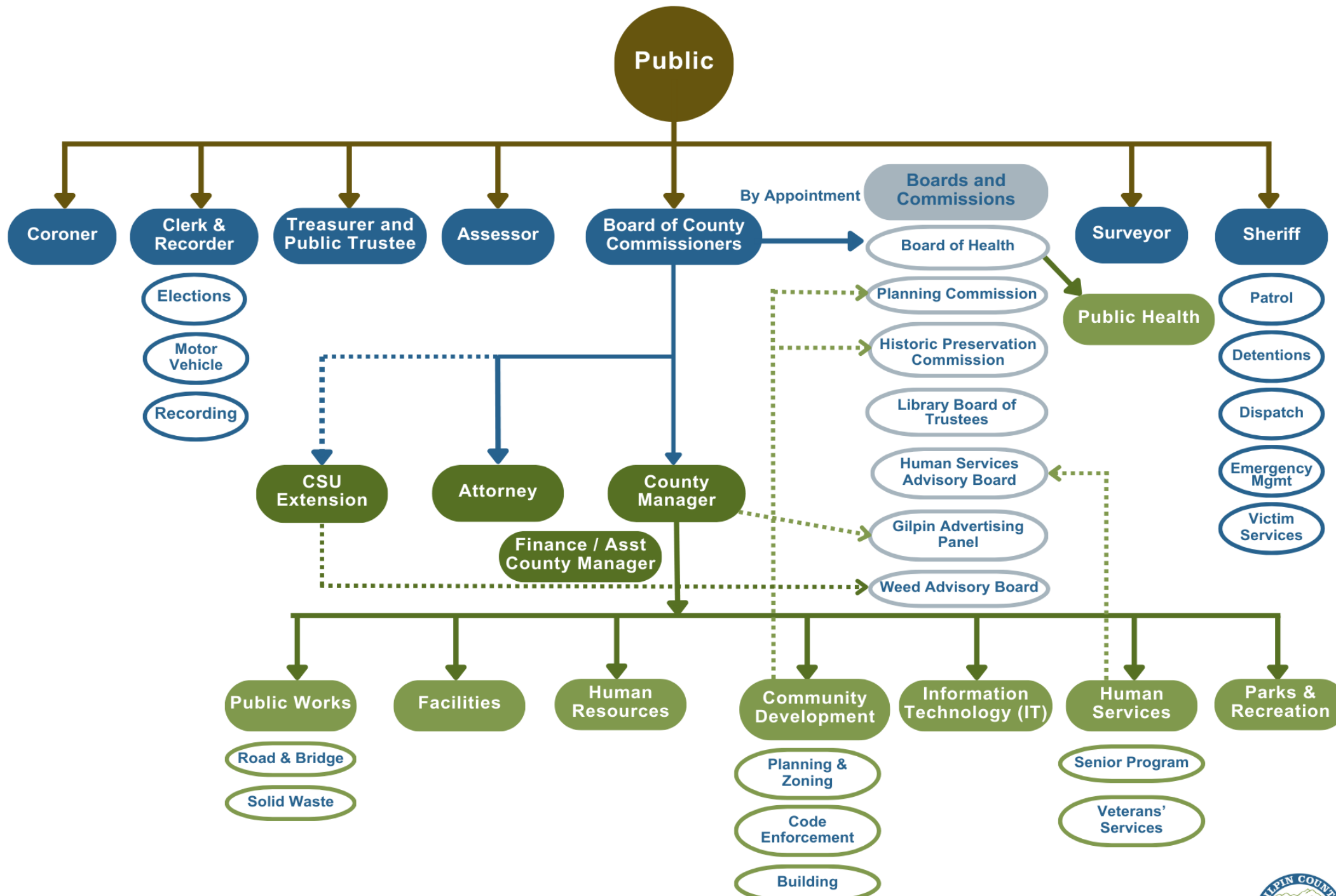
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Budget Letter placeholder



# Organizational Chart

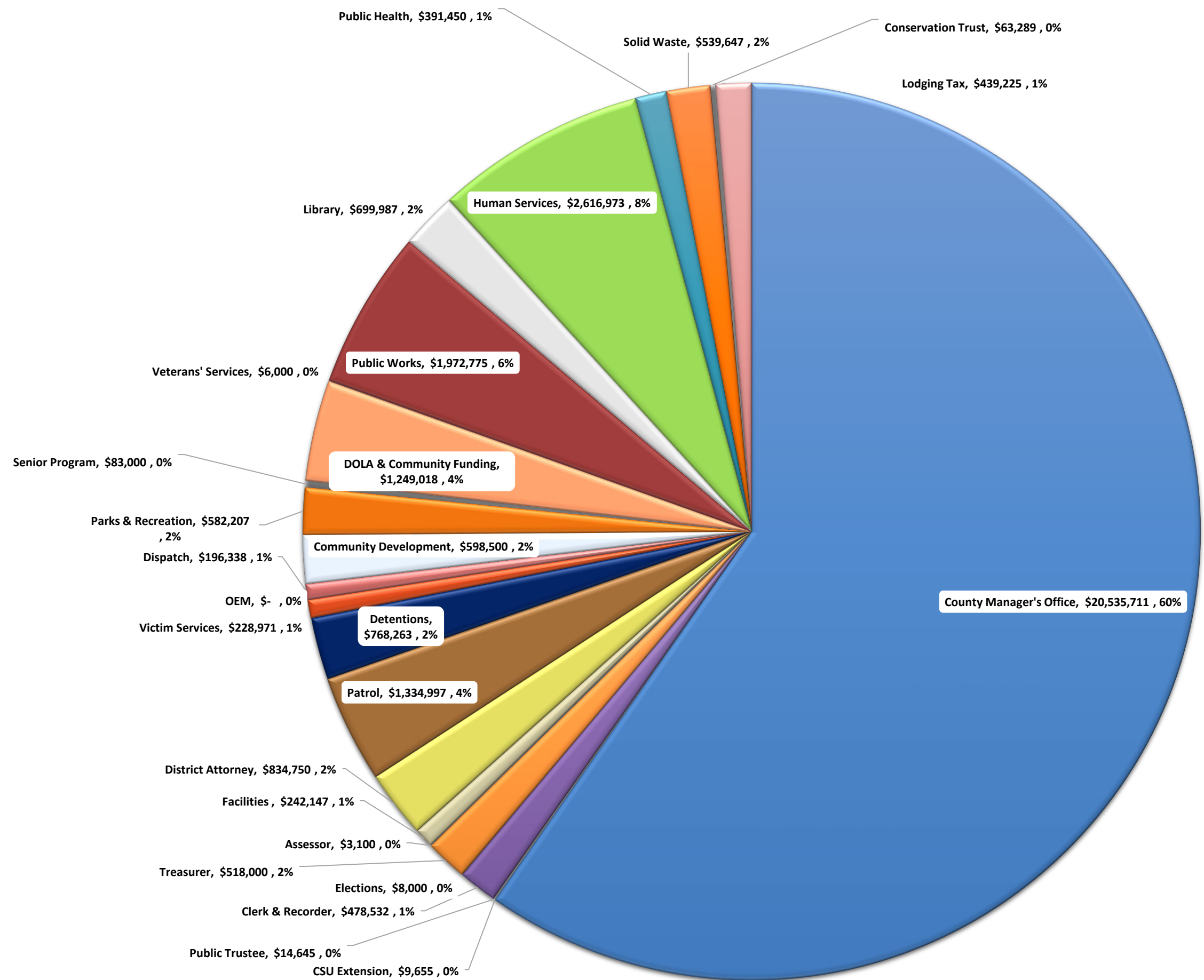


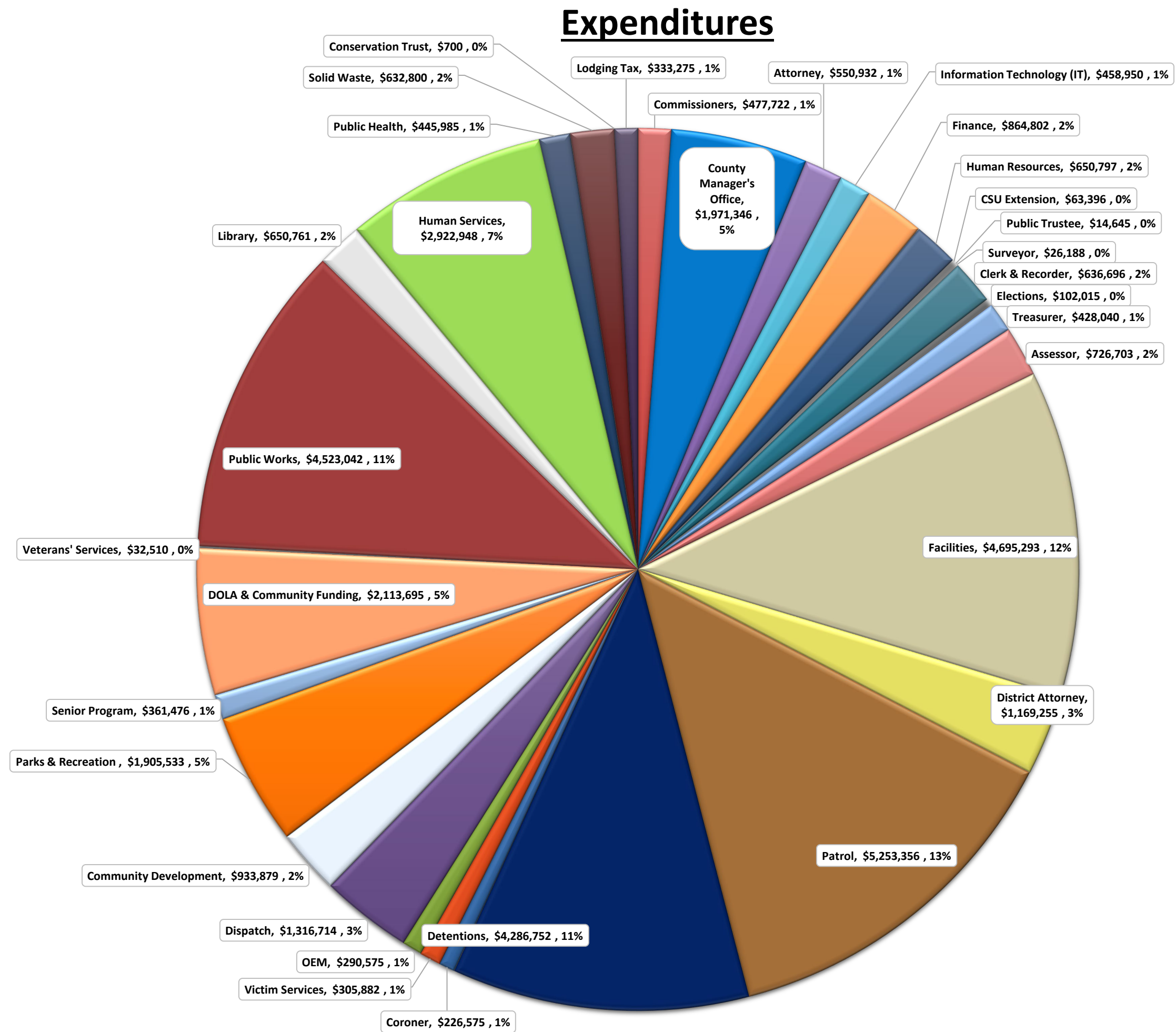
## Budget Summary of Revenues, Expenditures, Transfers & Fund Balances

	<u>General</u>	<u>Public Works</u>	<u>Library</u>	<u>Human Services</u>	<u>Public Health</u>	<u>Solid Waste</u>	<u>Conservation Trust</u>	<u>Parks &amp; Recreation</u>	<u>Lodging Tax</u>	<u>Total</u>
<b><u>2024 Actual</u></b>										
Fund Balance - 1/1	26,470,099	2,920,566	558,906	1,614,977	344,001	560,898	115,958	673,515	110,316	<b>33,369,236</b>
Plus Revenue:	28,877,338	1,720,386	683,455	3,023,842	454,420	509,261	67,121	638,967	166,044	<b>36,140,834</b>
Plus Transfers In:	177,644	2,000,000	-	350,000	-	-	-	1,573,355	-	<b>4,100,999</b>
Less Expenditures:	25,055,802	3,781,885	584,958	3,012,978	386,483	552,009	15,613	2,745,875	33,487	<b>36,169,090</b>
Less Transfers Out:	3,923,355	-	-	-	-	-	-	177,644	-	<b>4,100,999</b>
Fund Balance - 12/31	<u>26,545,924</u>	<u>2,859,067</u>	<u>657,403</u>	<u>1,975,841</u>	<u>411,938</u>	<u>518,150</u>	<u>167,466</u>	<u>(37,682)</u>	<u>242,873</u>	<u>33,340,980</u>
Audit	26,545,924	2,859,067	657,403	1,975,842	411,938	518,150	167,466	(37,682)	242,873	33,340,981
Fund Bal on this sheet vs audit	(0)	-	-	(1)	-	-	-	-	-	(1)
Check, must be zero	-	-	-	-	-	-	-	-	-	-
<b><u>2025 Budget</u></b>										
Fund Balance - 1/1	26,545,924	2,859,067	657,403	1,975,841	411,938	518,150	167,466	-	242,873	<b>33,378,662</b>
Plus Revenue:	29,256,332	1,532,595	663,083	2,697,203	536,124	568,132	35,188	-	174,000	<b>35,462,657</b>
Plus Transfers In:	-	2,000,000	-	350,000	-	187,440	-	-	-	<b>2,537,440</b>
Less Expenditures:	34,049,165	5,076,894	619,171	2,933,524	500,365	878,646	700	-	296,000	<b>39,412,171</b>
Less Transfers Out:	2,537,440	-	-	-	-	-	-	-	-	<b>2,537,440</b>
Fund Balance - 12/31	<u>19,215,651</u>	<u>1,314,768</u>	<u>701,315</u>	<u>2,089,520</u>	<u>447,697</u>	<u>395,076</u>	<u>201,954</u>	<u>-</u>	<u>120,873</u>	<u>29,429,148</u>
Check, must be zero	-	-	-	-	-	-	-	-	-	<b>0</b>
<b><u>2025 Estimates</u></b>										
Fund Balance- 1/1	26,545,924	2,859,067	657,403	1,975,841	411,938	518,150	167,466	-	242,873	<b>33,378,662</b>
Plus Revenue:	29,370,235	1,583,215	669,240	3,001,011	348,922	569,286	45,000	-	178,102	<b>35,765,011</b>
Plus Transfers In:	-	2,000,000	-	350,000	8,889	187,440	-	-	-	<b>2,546,329</b>
Less Expenditures:	31,032,144	4,339,861	604,623	3,161,017	448,558	1,017,966	700	-	162,000	<b>40,766,869</b>
Less Transfers Out:	2,546,329	-	-	-	-	-	-	-	-	<b>2,546,329</b>
Fund Balance - 12/31	<u>22,337,686</u>	<u>2,102,421</u>	<u>722,020</u>	<u>2,165,835</u>	<u>321,191</u>	<u>256,910</u>	<u>211,766</u>	<u>-</u>	<u>258,975</u>	<u>28,376,804</u>
Check, must be zero	-	-	-	-	-	-	-	-	-	<b>0</b>
<b><u>2026 Proposed</u></b>										
Fund Balance - 1/1	22,337,686	2,102,421	722,020	2,165,835	321,191	256,910	211,766	-	258,975	<b>28,376,804</b>
Plus Revenue:	27,691,834	1,972,775	699,987	2,616,973	391,450	539,647	63,289	-	439,225	<b>34,415,180</b>
Plus Transfers In:	95,027	2,000,000	-	350,000	8,889	187,440	-	-	-	<b>2,641,356</b>
Less Expenditures:	29,863,727	4,523,042	650,761	2,922,948	445,985	632,800	700	-	333,275	<b>39,373,238</b>
Less Transfers Out:	2,546,329	-	-	-	-	-	-	-	95,027	<b>2,641,356</b>
Fund Balance - 12/31	<u>17,714,491</u>	<u>1,552,154</u>	<u>771,246</u>	<u>2,209,860</u>	<u>275,545</u>	<u>351,197</u>	<u>274,355</u>	<u>-</u>	<u>269,898</u>	<u>23,418,746</u>
Check, must be zero	0	0	0	0	0	0	0	0	0	

\*FREI BOND NOT DISPLAYED

# Revenue

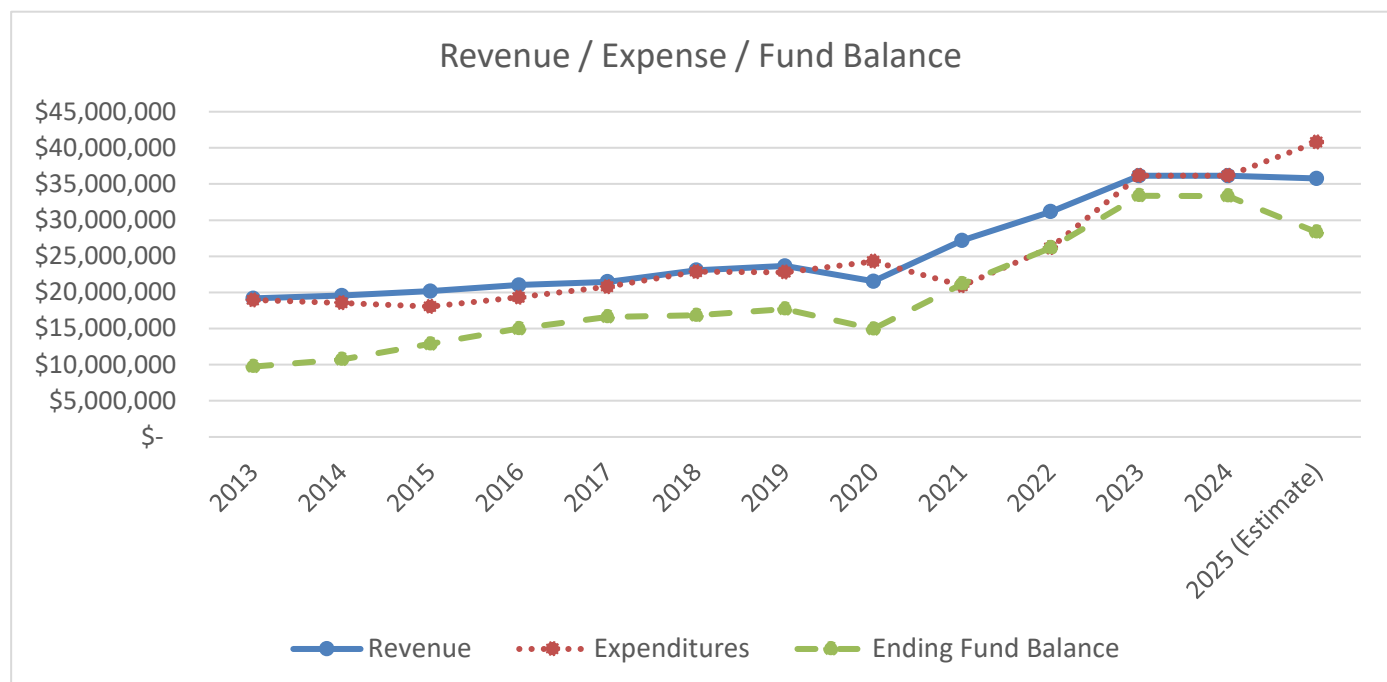




## Historical Fund Balance Summary

Year	Revenue	Expenditures	Ending Fund Balance
2013	\$ 19,176,470	\$ 18,942,661	\$ 9,734,755
2014	\$ 19,553,080	\$ 18,548,342	\$ 10,739,492
2015	\$ 20,177,940	\$ 18,041,630	\$ 12,875,802
2016	\$ 21,022,813	\$ 19,315,678	\$ 14,984,127
2017	\$ 21,461,174	\$ 20,780,934	\$ 16,609,785
2018	\$ 23,064,532	\$ 22,851,473	\$ 16,822,844
2019	\$ 23,661,406	\$ 22,790,718	\$ 17,693,533
2020	\$ 21,537,997	\$ 24,299,886	\$ 14,931,644
2021	\$ 27,176,517	\$ 20,930,064	\$ 21,178,097
2022	\$ 31,177,420	\$ 26,190,339	\$ 26,171,568
2023	\$ 36,140,834	\$ 36,169,090	\$ 33,369,236
2024	\$ 36,140,834	\$ 36,169,090	\$ 33,340,980
2025 (Estimate)	\$ 35,765,011	\$ 40,766,869	\$ 28,339,122
2026 (Budget)	\$ 34,415,180	\$ 39,373,238	\$ 23,418,746

\* = Years Tax Anticipation Notes were issued



## State Gaming Funds - Gilpin County Distributions 2014-2026

Year	Gilpin County	Increase/Decrease Prior Year	% increase/decrease prior year
2019	\$ 11,668,400	\$ 317,388	2.7%
2020	\$ 6,711,856	\$ (4,956,544)	-73.8%
2021	\$ 10,693,824	\$ 3,981,968	37.2%
2022	\$ 15,251,005	\$ 4,557,181	29.9%
2023	\$ 16,102,591	\$ 851,586	5.3%
2024	\$ 16,619,508	\$ 516,917	3.1%
2025 Actual	\$ 16,201,381	\$ (418,127)	-2.6%
2026 (Estimate)	\$ 15,067,284	\$ (1,134,097)	-7.5%



## Property Tax Revenue & Mill Levy Summary

	<u>Prior Year 2024</u>		<u>Current Year 2025</u>		<u>Budget Year 2026</u>	
<b>Assessed Valuation:</b>	<b>546,700,100</b>		<b>549,907,150</b>		<b>552,873,200</b>	
	<u>Levy</u>	<u>Amount</u>	<u>Levy</u>	<u>Amount</u>	<u>Levy</u>	<u>Amount</u>
General Fund	8.029	\$ 4,389,455	8.029	\$ 4,415,205	8.029	\$ 4,439,019
Public Works Fund	0.847	\$ 463,055	0.847	\$ 465,771	0.847	\$ 468,284
Library Fund	0.239	\$ 130,661	0.239	\$ 131,428	0.239	\$ 132,137
Human Services Fund	0.441	\$ 241,095	0.441	\$ 242,509	0.441	\$ 243,817
Solid Waste Fund	0.282	\$ 154,169	0.282	\$ 155,074	0.282	\$ 155,910
<b>Sub-Total</b>	<b>9.838</b>	<b>\$ 5,378,436</b>	<b>9.838</b>	<b>\$ 5,409,987</b>	<b>9.838</b>	<b>\$ 5,439,167</b>
Temporary Tax Credit	(1.254)	\$ (685,562)	(.928)	\$ (510,314)	(.483)	\$ (267,038)
Abatements	0.001	\$ 547	0.000	\$ -	.000	\$ -
Library District Fund	0.856	\$ 467,975	0.847	\$ 465,771	.905	\$ 500,350
<b>Total</b>	<b>9.441</b>	<b>\$ 5,161,396</b>	<b>9.757</b>	<b>\$ 5,365,444</b>	<b>10.260</b>	<b>\$ 5,672,479</b>



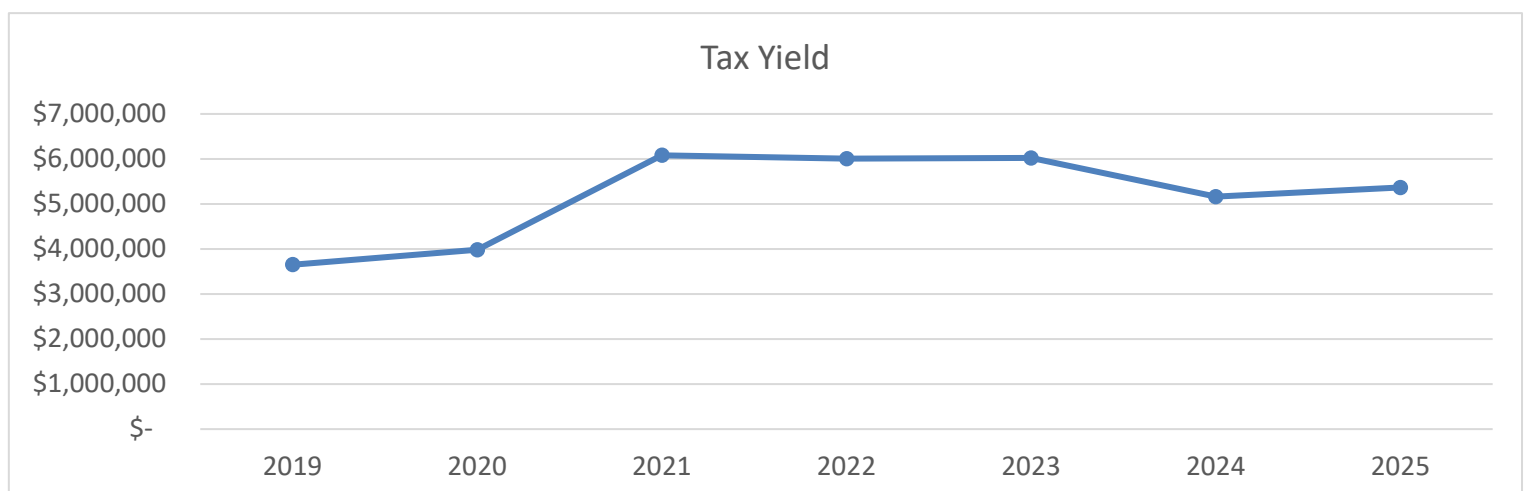
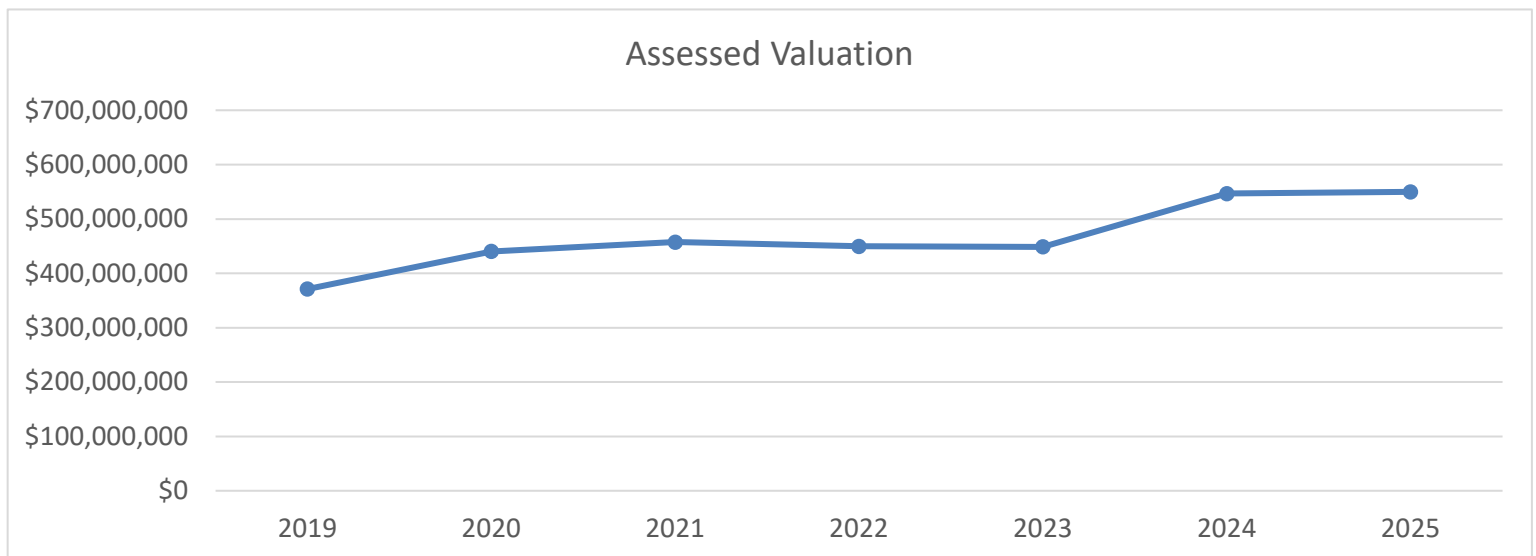
## Property Tax Revenue & Mill Levy Summary (cont'd)

Below Excludes Abatements & Includes Temporary Tax Credits 2013-2026

Year	Assessed Valuation	Mill Levy	% Increase/Decrease Assessed Value Prior Year	Library District Levy	Parks & Rec Levy	Tax Yield	% Increase/Decrease Tax Yield Prior Year	
2019	\$ 371,092,320	9.838	0.9%	0.000	0.000	\$ 3,650,806	0.9%	
2020	\$ 440,433,520	9.045	18.7%	0.000	0.000	\$ 3,983,721	9.1%	**
2021	\$ 457,501,290	9.838	3.9%	0.867	0.000	\$ 6,080,650	52.6%	
2022	\$ 449,861,207	9.838	-1.7%	0.950	2.570	\$ 6,009,246	-1.2%	
2023	\$ 448,913,080	9.838	-0.2%	0.999	2.570	\$ 6,021,270	0.2%	
2024	\$ 546,700,100	9.838	21.8%	0.856	0.000	\$ 5,161,396	-14.1%	**
2025	\$ 549,907,150	9.838	0.6%	0.847	0.000	\$ 5,365,444	-10.9%	**
2026	\$ 552,873,200	9.838	0.5%	0.905	0.000	\$ 5,672,479	9.9%	

**\*\*Note: Temporary Tax Credit Used in 2016, 2020, 2024, 2025 and 2026**

**Note: Assessor Changed Assessed Value for 2017 From \$359,945,030 To \$359,874,900 After the 2017 Budget was Adopted**



## **Reserve Funds**

2026 Estimated ending Fund Balance**	\$23,418,746
Other Funds Balances (Estimated)	\$5,680,936
TABOR	\$980,000
Open Space/Historic Preservation	\$0
Assigned Donations	\$76,282
Community Center Annex Construction Reserve	\$0
Water Rights Acquisition Reserve	\$2,000,000
Contingency Reserve Account per Reso 22-25 (\$4M Max)	\$4,000,000
Broadband	\$0
3 Months Operations - Assigned	\$10,681,528
<b>Total Unassigned Reserves</b>	<b>\$0</b>

\*\*Based on 2026 Projected Beginning Fund Balances\*\*



## Full-Time Equivalent (FTE) Position Summary

<u>Department Name</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Notes</u>
Assessor*	4.00	4.00	4.00	Note 1
Attorney	2.00	1.00	1.00	
Information Technology (IT)	1.00	1.00	1.00	
Clerk & Recorder*	4.50	5.00	5.00	Note 1
Elections	0.00	0.00	0.00	
Commissioners***	0.00	0.00	0.00	Note 1
Coroner*	0.60	0.60	0.60	Note 1
County Manager	4.28	5.50	5.50	
Community Development	4.00	4.00	4.00	
District Attorney	0.00	0.00	0.00	
Colorado State University Extension	0.50	0.50	0.50	
Facilities	7.00	7.50	6.50	
Finance	4.50	5.00	5.00	
Human Services (Combined FTE, figures in 2023)	10.50	10.73	10.73	
Senior Program	2.50	3.00	3.00	
Veterans' Services	0.39	0.50	0.50	
Library	4.30	4.95	4.95	
Parks & Recreation	16.09	14.90	14.90	Note 2
Human Resources	3.00	3.00	3.00	
Public Health	3.75	3.00	3.00	Note 2
Public Works (Combined FTE Figures in 2023)	20.00	21.00	22.00	
Solid Waste	3.44	4.50	4.50	
Dispatch	10.00	10.00	10.00	
Detentions	24.30	24.40	24.40	Note 2
Office of Emergency Management	1.50	1.50	1.50	Note 2
Administration (Now in Patrol)	0.00	0.00	0.00	
Patrol* (Administrative Justice employees reflected here)	26.00	27.00	27.00	Note 1
Victim Services	3.00	3.00	3.00	Note 2
Surveyor*	0.00	0.00	0.00	Note 1
Treasurer*	2.50	2.73	2.73	Note 1
Public Trustee (Elected Treasurer acts as Public Trustee)	0.00	0.00	0.00	Note 1
<b>Total Full-Time Equivalents</b>	<b>163.64</b>	<b>168.31</b>	<b>168.31</b>	
% Dif from prior year	3.6%	2.8%	0.0%	

\* = number of Elected Officials in Department

Note 1) Above includes Positions paid by Gilpin County Payroll except (9) Elected Officials, contracted services and personnel, election judges and independent contractors

Note 2) Above includes Grant paid employee positions.





## **New and Adjusted Positions Summary**

*Includes all position adjustments between 2025 Adopted Budget & 2026 Budget Adoption*

### **New Positions**

<b><u>Department</u></b>	<b><u>Status</u></b>	<b><u>Title</u></b>	<b><u>Date Approved</u></b>
Public Works	Budgeted*	Lube & Maintenance Technician	pending

### **Eliminated Positions**

County Manager	Eliminated	Grant Manager & Writer	7/8/2025
Finance	Eliminated	Finance Director	7/8/2025
County Manager	Eliminated	Administrative Analyst	7/22/2025
Facilities	Eliminated	Maintance Technician II	pending

### **Increased/Adjusted Positions**

Finance	Added/Adjusted	Finance Director / Assistant County Manager	7/8/2025
County Manager	Added/Adjusted	Office Assistant - County Manager	7/22/2025
County Manager	Added/Adjusted	Manager of Strategic Projects	7/22/2025



## **Grant Funded Positions**

<b><u>Position/Program</u></b>	<b><u>Department</u></b>	<b><u>Grant Funded</u></b>		<b><u>End Date</u></b>
		<b><u>FTEs</u></b>	<b><u>Details</u></b>	
Youth Camp	Parks & Rec	2.7	Partially grant funded	TBD
Victim Services Coordinator	Sheriff's Office	0.28	Partially grant funded	6/30/2027
Victim Services Advocate	Sheriff's Office	1.46	Partially grant funded	6/30/2027
Public Health Director	Public Health	0.21	Partially grant funded	6/30/2027
Community Health Specialist	Public Health	0.6	Partially grant funded	6/30/2027
<b><u>Total Full-Time Equivalents</u></b>		<b><u>5.25</u></b>		



## Grant Revenue

Fund	Department	Grant Name	Grant Amount
1	12	Miscellaneous Grant	\$ 62,500
1	19	Noxious Weed Grant	\$ 4,200
1	22	Electronic Recording Technology Board (ERTB) Grant	\$ 37,982
1	26	Energy/Mineral Impact Assistance Fund (EIAF) Grant	\$ 227,500
1	30	Bulletproof Vest Grant	\$ 5,000
1	30	Overtime - LEAF/DUI/CDOT Grants	\$ 20,000
1	30	Overtime - Forest Service	\$ 8,100
1	30	DOLA Gaming Impact Grant	\$ 146,009
1	31	Jail Based Behavioral Health Services (JBBS) Grant	\$ 86,000
1	31	DOLA Gaming Impact Grant	\$ 655,813
1	34	Victim of Crimes Act (VOCA) Grant	\$ 96,771
1	34	Victim Assistance Law Enforcement (VALE) Grant	\$ 43,200
1	34	DOLA Gaming Impact Grant	\$ 60,000
1	36	DOLA Gaming Impact Grant	\$ 14,658
1	37	Proposition 123 Grant	\$ 54,000
1	37	DOLA Housing Grant	\$ 15,000
1	37	Energy/Mineral Impact Assistance Fund (EIAF) Grant	\$ 75,000
1	41	Caesar's Grant	\$ 5,000
1	41	Volunteers of America (VOA) Senior Program Grant	\$ 73,000
1	44	Youth Challenge Grant	\$ 151,107
1	44	Alan Green Grant	\$ 3,000
1	44	Substance Abuse Block Grant (SABG)	\$ 83,000
3	0	Miscellaneous Grants	\$ 5,500
4	0	Alan Green Grant - Snow Plowing	\$ 2,000
4	0	Alan Green Grant - Food Pantry	\$ 1,000
4	0	Community Services Block Grant (CSBG)	\$ 5,205
5	0	OPHP Infrastructure Grant	\$ 68,096
5	0	Child Fatality Prevention grant	\$ 2,800
5	0	Radon Grant	\$ 7,690
5	0	Core Immunization Funds	\$ 18,687
5	0	Public Health Emergency Preparedness Grant	\$ 29,246
5	0	Master Public Health Funds	\$ 82,894
5	0	Tobacco (STEPP) Grant	\$ 80,000
5	0	Cities Readiness Initiative (CRI) Grant	\$ 18,750
5	0	Public Health Contracts	\$ 11,000
<b>TOTAL</b>			<b>\$ 2,259,708</b>

\*Note: A portion of the grant revenue received goes towards salaries, thus Grant Revenue & Grant Expense are not equal



## Grant Expense

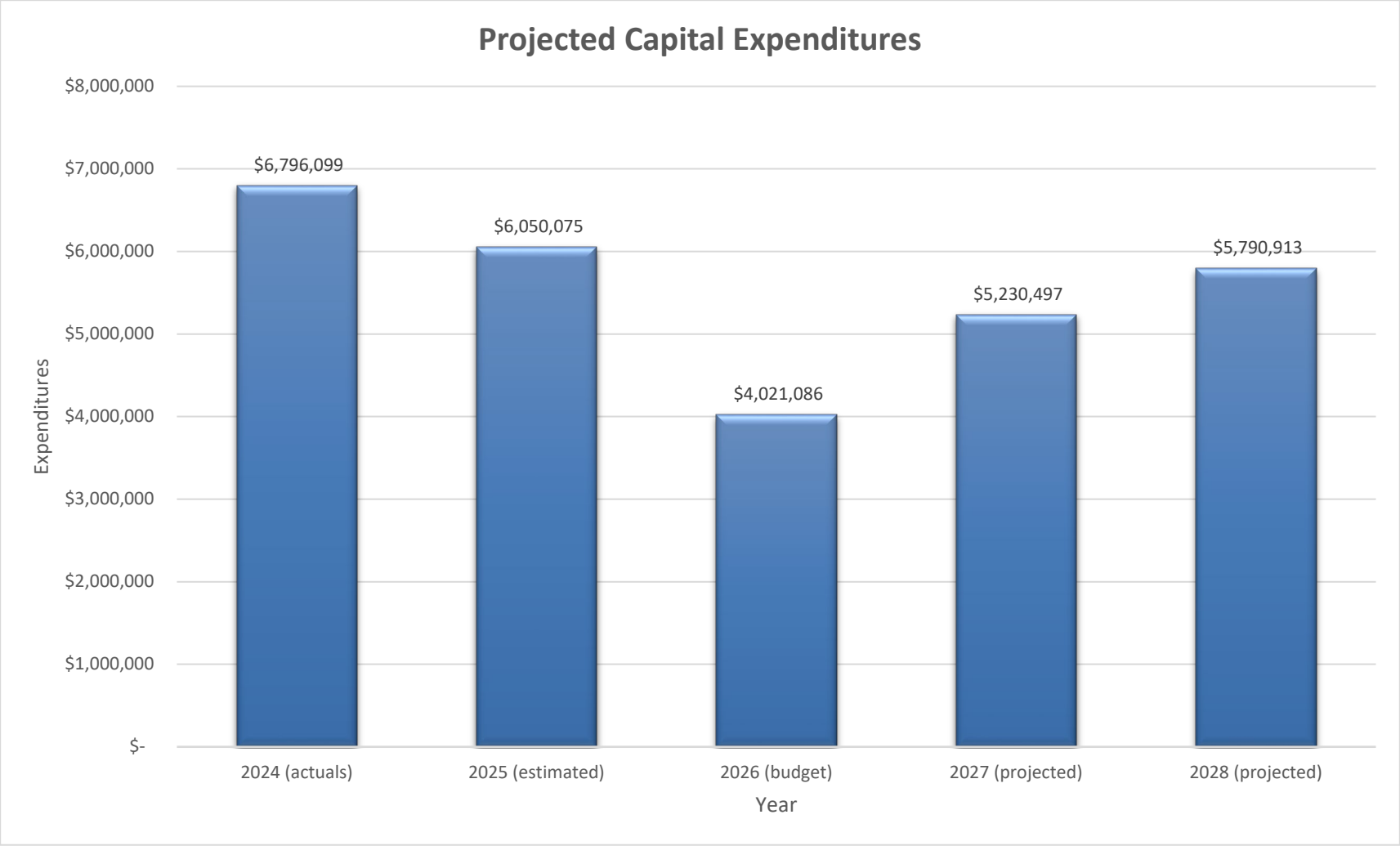
Fund	Department	Grant Name	Grant Amount
1	19	Noxious Weed Grant	\$ 4,200
1	22	Electronic Recording Technology Board (ERTB) Grant	\$ 37,982
1	26	Energy/Mineral Impact Assistance Fund (EIAF) Grant	\$ 227,500
1	30	Bulletproof Vest Grant	\$ 5,000
1	30	Overtime - LEAF/DUI/CDOT Grants	\$ 20,000
1	30	Overtime - Forest Service	\$ 8,100
1	31	Jail Based Behavioral Health Services (JBBS) Grant	\$ 86,000
1	34	Victim of Crimes Act (VOCA) Grant	\$ 4,395
1	37	Proposition 123 Grant	\$ 13,000
1	37	DOLA Housing Grant	\$ 10,000
1	37	Energy/Mineral Impact Assistance Fund (EIAF) Grant	\$ 75,000
1	41	Caesar's Grant	\$ 5,000
1	44	Youth Challenge Grant	\$ 16,330
1	44	Alan Green Grant	\$ 3,000
1	44	Substance Abuse Block Grant (SABG)	\$ 22,109
4	0	Alan Green Grant - Snow Plowing	\$ 4,000
5	0	Child Fatality Prevention grant	\$ 2,800
5	0	Radon Grant	\$ 3,752
5	0	Public Health Emergency Preparedness Grant	\$ 113
5	0	Tobacco (STEPP) Grant	\$ 5,845
5	0	Cities Readiness Initiative (CRI) Grant	\$ 1,633
<b>TOTAL</b>			<b>\$ 555,759</b>

\*Note: A portion of the grant revenue received goes towards salaries, thus Grant Revenue & Grant Expense are not equal



**Projected Capital Expenditures**

Year	Projected Expenditure
2024 (actuals)	\$ 6,796,099
2025 (estimated)	\$ 6,050,075
2026 (budget)	\$ 4,021,086
2027 (projected)	\$ 5,230,497
2028 (projected)	\$ 5,790,913



## Capital Projects

Fund	Department	Project Name	Project Cost
		Apex HVAC Replacement	\$ 27,405
		Rudolph Ranch / Open Space/Historic Preservation reserve of \$113,386 to capital improvements	\$ 113,386
		Community Center - Laminate Countertop replacement	\$ 66,269
		Community Center - Install JC generator at Community Center - - could possibly use grant funding	\$ 400,000
		Community Center Plumbing System, Replace Recirc Lines	\$ 500,000
		\$169,650 Community Center Paint Interior and repair dry wall damage - taken out	\$ -
		\$191,323 Community Center - Replace drop ceiling tiles - taken out	\$ -
		Community Center - Pool, replace underwater lights	\$ 17,825
		Community Center - Pool, Circulation pumps and controls	\$ 57,812
		Community Center - Lift Station Components	\$ 43,000
		Community Center / Pete Gones Park Infrastructure - scoreboard, bleachers, basketball hoop	\$ 25,541
		Community Center - Replace pool chemical doors	\$ 28,000
		Community Center/ Barn - Barn HVAC	\$ 23,204
		Dory Lake Infrastructure improvements	\$ 65,000
		Facilities - Water meter replacement & add 2 new meters	\$ 37,000
		Facilities - Community Center Annex Construction	\$ 887,000
		Justice Center - Plumbing System, Supply - Recirculation Lines, Replace	\$ 500,000
		\$160,426 Justice Center - Paint Interior and repair dry wall damage - taken out	\$ -
		\$69320 Justice Center - Replace drop ceiling tiles - taken out	\$ -
		Justice Center - Replace sanitary sewer line	\$ 33,000
		Justice Center - Replace HVAC valves	\$ 47,000
		\$488,729 Justice Center - Replace flooring - taken out	\$ -
		\$230,791 Old Courthouse - Paint Interior & Lead abatement taken out	\$ -
		\$294,613 Old Courthouse - Replace flooring - taken out	\$ -
		\$255,200 Old Courthouse - taken out for Refinish Wood baseboards, moldings, interior door trim	\$ -
12	0	East Portal Cabins	\$ 50,000
12	0	Thorn Lake School	\$ 50,000
12	0	Historic Preservation	\$ 35,000
3	0	Parking Lot Light Replacement	\$ 30,000
<b>TOTAL</b>			<b>\$ 3,036,442</b>

## Capital Vehicles

Fund	Department	Vehicle Name	Cost
1	30	Replace Unit 546 Patrol Vehicle (includes trade-in amount & upfitting)	\$ 75,000
1	30	amount & upfitting)	\$ 60,000
1	30	Replace Unit 600 Patrol Vehicle (includes trade-in amount & upfitting)	\$ 80,000
1	30	Replace Unit 941 Jail Vehicle (includes upfitting only)	\$ 70,000
1	26	Facilities - replace 2 technician work trucks requested (only 1 moved forward - \$72,500	\$ 72,500
<b>TOTAL</b>			<b>\$ 357,500</b>

## Capital Equipment

Fund	Department	Vehicle Name	Cost
1	30	Drug Scanner	\$ 39,380
1	30	Taser Replacements	\$ 50,000
1	14	Justice Center Server Update	\$ 12,507
2	0	Two-Way Radio Desktop Remote System	\$ 13,851
2	0	Load Trailer	\$ 13,800
2	0	Message Board - \$16062 taken out	\$ -
2	0	Skid Steer (tracked)	\$ 84,903
2	0	Freightliner Swap Loader Truck (includes upfitting)	\$ 410,211
2	0	Vehicle Tracking Devices - all county vehicles	\$ 14,096
2	0	Freightliner Dump Truck (includes upfitting)	\$ 213,896
1	26	Facilities - Hot Melt Asphalt Equipment	\$ 57,000
1	26	Facilities - Skid Steer with snowblower	\$ 75,000
<b>TOTAL</b>			<b>\$ 984,644</b>



## Professional Services

Fund	Department	Service Name	Service Cost
1	12	BBA Water Consultants	\$ 130,000
1	13	Attorney	\$ 400,000
1	14	Contingent IT Services	\$ 15,000
1	15	Audit	\$ 29,900
1	15	Cost Allocation Plan	\$ 5,800
1	16	Play Play - Recruitment / Community Engagement- \$5,000 taken out	\$ -
1	16	Compensation Study Costs / Vendor Support	\$ 25,000
1	16	Manager / Employee Training Resources	\$ 20,000
1	16	Employee Investigations	\$ 12,500
1	16	Volunteer Insurance	\$ 7,500
1	21	Surveyor Work Orders	\$ 30,000
1	22	Shredding Services	\$ 300
1	22	IDS Motor Vehicle Printing Services	\$ 1,500
1	23	Elections - DA	\$ 1,500
1	23	Shredding Services	\$ 300
1	23	Voting Support Services	\$ 4,896
1	26	Water Tower Inspection	\$ 25,000
1	26	Engineering Services	\$ 5,000
1	30	Concealed weapons (SB-03)	\$ 3,750
1	30	Sheriff's Office Camera - Speak Write Transcription	\$ 2,000
1	31	Biohazard Cleaning Services	\$ 1,000
1	37	Charles Abbott Associates (Building Plan Review and Inspections)	\$ 225,000
1	37	GIS Mapping Services - reduced by \$40,000	\$ 60,000
1	37	Land Use Code Update	\$ 40,000
5	0	Medical Officer	\$ 10,000
6	0	Annual Shred-a-thon	\$ 1,000
<b>TOTAL</b>			<b>\$ 1,056,946</b>



## Employee Incentives

			TOTAL	\$ -
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## General Fund Summary by Department/Office

<u>Department / Office</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
Beginning Fund Balance	26,470,099	26,545,924	26,545,924	22,337,686
County Manager's Office	22,352,424	21,214,862	21,465,072	20,535,711
Colorado State University (CSU) Extension	4,694	8,950	10,805	9,655
Public Trustee	8,764	14,645	14,645	14,645
Clerk & Recorder	494,703	440,550	449,602	478,532
Elections	28,743	2,000	13,356	8,000
Treasurer	714,647	520,500	520,500	518,000
Assessor	6,883	3,100	3,836	3,100
Facilities	50	662,000	423,980	242,147
District Attorney	579,725	820,953	820,953	834,750
Patrol	1,504,787	1,322,808	1,393,714	1,334,997
Detentions	867,053	807,850	937,449	768,263
Victim Services	214,869	179,648	184,648	228,971
Office of Emergency Management (OEM)	88,186	472,120	124,035	-
Dispatch	211,658	207,338	207,099	196,338
Community Development	550,766	648,000	650,818	598,500
Parks & Recreation * moved to General Fund 2025	-	552,050	757,969	582,207
Senior Program	82,027	93,000	82,000	83,000
DOLA & Community Funding	1,156,105	1,279,958	1,299,723	1,249,018
Veterans' Services	11,254	6,000	10,031	6,000
General Transfers In	177,644	-	-	95,027
<b>Total Revenues</b>	<b>29,054,982</b>	<b>29,256,332</b>	<b>29,370,235</b>	<b>27,786,861</b>
Commissioners	380,269	413,998	393,650	477,722
County Manager's Office	3,501,997	2,091,633	2,082,743	1,971,346
Attorney	397,603	372,262	385,354	550,932
Information Technology (IT)	263,712	511,328	431,144	458,950
Finance	589,147	708,528	760,466	864,802
Human Resources	478,068	855,472	875,691	650,797
Colorado State University (CSU) Extension	56,919	60,645	62,734	63,396
Public Trustee	8,718	14,645	14,645	14,645
Surveyor	27,297	26,524	30,559	26,188
Clerk & Recorder	556,766	647,069	616,541	636,696
Elections	106,829	68,674	68,674	102,015
Treasurer	425,698	442,110	452,726	428,040
Assessor	639,128	694,336	704,493	726,703
Facilities	2,070,989	2,800,883	2,376,886	4,695,293
District Attorney	882,235	1,289,577	1,289,577	1,169,255
Patrol	6,139,990	5,822,696	5,521,380	5,253,356
Detentions	4,003,579	7,174,076	6,172,953	4,286,752
Coroner	195,366	244,122	259,456	226,575
Victim Services	268,744	306,615	302,127	305,882
Office of Emergency Management (OEM)	283,935	871,553	281,495	290,575
Dispatch	698,681	1,244,555	1,041,005	1,316,714
Community Development	1,101,346	1,190,780	1,126,147	933,879
Parks & Recreation * moved to General Fund 2025	-	3,927,518	3,517,189	1,905,533
Senior Program	208,213	293,593	287,899	361,476
DOLA & Community Funding	1,740,624	1,941,264	1,941,264	2,113,695
Veterans' Services	29,949	34,709	35,346	32,510
Transfers to Other Funds	3,923,355	2,537,440	2,546,329	2,546,329
<b>Total Expenditures</b>	<b>28,979,157</b>	<b>36,586,605</b>	<b>33,578,473</b>	<b>32,410,056</b>
<b>Ending Fund Balance</b>	<b>26,545,924</b>	<b>19,215,651</b>	<b>22,337,686</b>	<b>17,714,491</b>



## Department Code Guide

<u>Fund Number</u>	<u>Fund Name</u>	<u>Department Number</u>	<u>Department Name</u>
1	General Fund	11	Commissioners
1	General Fund	12	County Manager
1	General Fund	13	Attorney
1	General Fund	14	Information Technology
1	General Fund	15	Finance
1	General Fund	16	Human Resources
1	General Fund	19	Colorado State University Extension
1	General Fund	20	Public Trustee
1	General Fund	21	Surveyor
1	General Fund	22	Clerk and Recorder
1	General Fund	23	Elections
1	General Fund	24	Treasurer
1	General Fund	25	Assessor
1	General Fund	26	Facilities
1	General Fund	30	Patrol
1	General Fund	31	Detentions
1	General Fund	32	Coroner
1	General Fund	34	Victim Services
1	General Fund	35	Office of Emergency Management
1	General Fund	36	Dispatch
1	General Fund	37	Community Development
1	General Fund	41	Senior Program
1	General Fund	43	District Attorney/DOLA & Community Funding
1	General Fund	44	Parks and Recreation
1	General Fund	50	Veterans' Services
2	Public Works Fund	0	N/A
3	Library Fund	0	N/A
4	Human Services Fund	0	N/A
5	Public Health Fund	0	N/A
6	Solid Waste Fund	0	N/A
7	Conservation Trust Fund	0	N/A
8	Parks & Recreation Fund- moved to General Fund 2025	0	N/A
12	Lodging Tax Fund	0	N/A



## Transfers

General Fund  
Department Code

1  
95

<u>Account</u>	<u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Proposed</u>
4812	Transfers In	177,644	-	-	95,027
	<b>Total Revenues</b>	<b>177,644</b>	<b>-</b>	<b>-</b>	<b>95,027</b>
5999	Public Works	2,000,000	2,000,000	2,000,000	2,000,000
5999	Dept of Human Services	350,000	350,000	350,000	350,000
5999	Public Health Agency	-	-	8,889	8,889
5999	Solid Waste	187,440	187,440	187,440	187,440
5999	Parks & Recreation	1,385,915	-	-	-
	<b>Total Expenditures</b>	<b>3,923,355</b>	<b>2,537,440</b>	<b>2,546,329</b>	<b>2,546,329</b>



## Commissioners

Fund: 01 (General Fund)

Department: 11

### Revenue

0

### Expense

477,722

### FTE

0.00

### Percentage Change (Budget)

15.39%

\*Excluding Elected Official

### Salary and Benefits Cost

372,306

### Operational Costs

105,416

## Commissioners

General Fund

1

Department Code

11

<u>Account</u>	<u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Proposed</u>
5001	Elected Official Salary	237,410	268,259	237,233	268,259
5142	Benefits	40,218	53,906	63,750	69,847
5143	Retirement Expense	11,862	15,729	15,729	13,436
5002	FICA - County Share	14,586	16,211	16,211	16,632
5504	Medicare - County Share	3,411	5,320	5,320	3,890
5522	Workers Compensation	271	242	207	242
<b>Total Salary and Benefits</b>		<b>307,758</b>	<b>359,667</b>	<b>338,450</b>	<b>372,306</b>
5172	Office Supplies	129	700	700	700
5173	Employee Recognition	221	250	250	250
5182	Operating Supplies	35	100	250	100
5195	Professional Services	22,500	-	-	42,000
5201	Meetings/Conference/Training/Meals	5,792	6,000	6,500	6,300
5203	Working Meal Budget	514	400	400	750
5212	Telephone	1,585	2,500	2,000	1,600
5222	Postage	-	-	-	-
5232	Travel/Transp/Mileage/Parking	1,331	1,200	1,600	2,100
5242	Ad/Legal Notices	128	1,100	500	1,100
5281	Computer Purchases/Repairs	39	500	500	-
5382	Dues/Subscriptions	40,137	41,581	42,500	50,516
5353	Commissioner Discretionary	140	-	-	-
5543	Late Fees	(41)	-	-	-
<b>Total Operational Spend</b>		<b>72,510</b>	<b>54,331</b>	<b>55,200</b>	<b>105,416</b>
<b>Total Expenditures</b>		<b>380,269</b>	<b>413,998</b>	<b>393,650</b>	<b>477,722</b>



## County Manager

Fund: 1 (General Fund)

Department: 12

### Revenue

20,535,711

### Expense

1,971,346

### FTE

5.50

### Percentage Change (Budget)

-5.75%

\*Excluding Elected Official

### Salary and Benefits Cost

841,277

### Operational Costs

1,130,069



# County Manager

General Fund  
Department Code

1  
12

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
4112	Current Taxes	3,943,138	3,904,891	3,904,891	4,171,981
4122	Delinquent Tax	135	-	-	-
4132	Interest & Penalties	4,948	2,000	2,000	2,000
4152	Insurance Income	12,775	1,500	1,500	1,500
4412	Gaming Revenue	16,619,508	15,954,727	16,201,381	15,067,284
4413	State Severance	275,732	50,000	50,000	10,000
4414	Federal Mineral Lease Royalty	5,840	1,000	1,000	1,000
4522	Interest Income	927,799	1,122,059	1,122,059	1,009,853
4552	Sale of Assets/Equipment	6,430	-	-	-
4582	Cigarette Taxes	3,976	1,500	1,500	1,500
4604	Cost Allocation Plan	82,049	57,571	57,571	68,161
4649	PILT Income/Wildlife Rev	3,520	-	3,556	-
4651	Grant Revenue	19,106	-	-	62,500
4652	Miscellaneous Income primarily amendment 20/64	8,748	3,000	3,000	8,500
4655	Misc Intergovernmental Income	356,214	62,714	62,714	74,720
4936	American Rescue Plan	42,886	-	-	-
4854	Lease/Rent Agreements	39,620	53,900	53,900	56,712
<b>Total Revenues</b>		<b>22,352,424</b>	<b>21,214,862</b>	<b>21,465,072</b>	<b>20,535,711</b>
5110	Salary Accrual - <u>All General Fund Depts</u>	52,596	40,000	70,000	70,000
5112	Salaries	452,625	509,221	509,221	522,046
5120	Bonus	625	-	-	-
5142	Benefits	531,940	135,039	135,039	183,130
5143	Retirement Expense	21,602	44,281	44,281	24,833
5502	FICA - County Share	27,431	34,332	34,332	32,367
5504	Medicare - County Share	6,547	12,194	12,194	7,570
5512	SUTA Expense	920	2,747	2,747	1,044
5522	Workers Compensation	324	287	287	287
<b>Total Salaries &amp; Benefits</b>		<b>1,094,610</b>	<b>778,101</b>	<b>808,101</b>	<b>841,277</b>
5172	Office Supplies	7,104	4,000	4,000	4,000
5173	Employee Recognition	1,528	1,000	1,000	1,050
5182	Operating Supplies	4,306	2,000	2,000	2,000
5183	Grant Expense	17,606	100,000	100,000	100,000
5195	Professional Services	161,349	240,000	245,000	130,000
5201	Meetings/Conferences/Training/Meals	5,128	8,000	8,000	8,000
5203	Working Meal Budget	1,228	600	1,200	500
5212	Telephone	1,292	1,120	1,120	1,120
5222	Postage - including Newsletters	-	500	500	1,000
5232	Travel/Transportation/Mileage/Parking	569	1,000	1,000	800
5242	Ad/Legal Notices	1,355	1,500	1,500	1,500
5253	Liability Insurance	339,463	373,500	368,787	373,500
5281	Computer h/w & s/w - Manager & Support Staff	1,333	4,188	4,188	1,200
5292	Maintenance Contracts	38,983	60,000	40,000	49,900
5333	Volunteer Boards	-	900	900	900
5382	Dues & Subscriptions	4,829	12,688	12,688	11,781
5543	Late Fees / Finance Charges	49		223	-
5514	Co. State Sales Tax Exp	(5)			



**General Fund**  
**Department Code**

1  
12

## 1. 2026 Budget Book

## Attorney

Fund: 01 (General Fund)

Department: 13

### Revenue

-

### Total Expense

550,932

### FTE

1.00

\*Excluding Elected Official

### Percentage Change (Budget)

48.00%

### Salary and Benefits Cost

133,232

### Operational Costs

417,700



## Information Technology (IT)

Fund: 01 (General Fund)

Department: 14

### Revenue

-

### Expense

458,950

### FTE

1.00

### Percentage Change (Budget)

-10.24%

\*Excluding Elected Official

### Salary and Benefits Cost

146,071

### Operational Costs

312,879

## Information Technology (IT)

General Fund

1

Department Code

14

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
5112	Salaries	34,147	86,989	86,989	91,841
5142	Benefits	7,942	18,858	38,500	42,231
5143	Retirement Expense	1,707	6,055	6,055	4,592
5502	FICA - County Share	2,087	4,780	5,150	5,694
5504	Medicare - County Share	488	1,593	1,593	1,332
5512	SUTA Expense	68	382	382	184
5522	Workers Compensation	-	197	-	197
<b>Total Salaries and Benefits</b>		<b>46,439</b>	<b>118,853</b>	<b>138,669</b>	<b>146,071</b>
5116	Contract Labor	115,221	159,000	159,000	159,000
5172	Office Supplies	507			
5195	Professional Services	-	53,000	5,000	15,000
5201	Meetings/Conferences/Training/Meals	-	9,500	9,500	2,500
5212	Telephone	-	575	575	575
5292	Maintenance Contracts	-	52,000	-	18,000
5280	PC h/w & s/w - County-wide	101,544	98,400	98,400	59,500
5197	Compliance Fines	-	20,000	20,000	5,000
5404	Digital Accessibility	-	-	-	18,731
5902	Capital Outlay	-	-	-	34,573
<b>Total Operational Spend</b>		<b>217,272</b>	<b>392,475</b>	<b>292,475</b>	<b>312,879</b>
<b>Total Expenditures</b>		<b>263,712</b>	<b>511,328</b>	<b>431,144</b>	<b>458,950</b>



## Finance

Fund: 01 (General Fund)

Department: 15

### Revenue

0

### Expense

864,802

### FTE

5.00

### Percentage Change (Budget)

22.06%

\*Excluding Elected Official

### Salary and Benefits Cost

740,718

### Operational Costs

124,084

## Finance

General Fund

1

Department Code

15

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
5112	Salaries	357,007	439,399	425,855	484,676
5113	Overtime	81	-	11	241
6999	Benefits	70,865	93,582	158,350	193,152
5143	Retirement Expense	16,519	25,362	20,404	24,353
5502	FICA - County Share	21,999	29,671	29,671	30,065
5504	Medicare - County Share	5,145	7,926	7,926	7,031
5512	SUTA Expense	714	1,744	1,744	970
5522	Worker's Compensation	267	230	195	230
<b>Total Salaries &amp; Benefits</b>		<b>472,597</b>	<b>597,914</b>	<b>644,156</b>	<b>740,718</b>
5172	Office Supplies	606	800	800	800
5173	Employee Recognition	85	200	200	250
5182	Operating Supplies	1,698	2,600	2,600	3,000
5195	Professional Services	40,035	37,950	37,950	35,700
5201	Meetings/Conferences/Training/Meals	1,160	5,500	5,500	5,500
5203	Working Meal Budget	89	150	150	250
5212	Telephone	-	-	-	600
5222	Postage	3,455	2,900	2,900	2,900
5232	Travel/Transportation/Mileage/Parking	191	400	400	500
5242	Ad/Legal Notices	1,668	1,200	1,500	1,800
5281	Computer Hardware/Software	2,501	500	500	2,000
5292	Maintenance Contracts	63,247	57,614	62,910	69,000
5382	Dues & Subscriptions	1,429	800	900	1,784
5543	Late Fees / Finance Charges	385	-	-	-
<b>Total Operational Spend</b>		<b>116,549</b>	<b>110,614</b>	<b>116,310</b>	<b>124,084</b>
<b>Total Expenditures</b>		<b>589,147</b>	<b>708,528</b>	<b>760,466</b>	<b>864,802</b>



## Human Resources

Fund: 01 (General Fund)

Department: 16

### Revenue

0

### Expense

650,797

### FTE

3.00

### Percentage Change (Budget)

-23.93%

\*Excluding Elected Official

### Salary and Benefits Cost

456,503

### Operational Costs

194,294

## Human Resources

General Fund

1

Department Code

16

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
5112	Salaries	264,752	288,725	288,725	305,579
5113	Overtime	241	-	250	-
5142	Benefits	75,190	82,828	102,325	111,395
5143	Retirement Expense	13,083	21,389	21,389	15,355
5502	FICA - County Share	16,172	20,707	20,707	18,946
5504	Medicare - County Share	3,782	6,947	6,947	4,431
5512	SUTA Expense	530	1,536	1,536	611
5522	Worker's Compensation	214	186	158	186
<b>Total Salaries &amp; Benefits</b>		<b>373,964</b>	<b>422,318</b>	<b>442,037</b>	<b>456,503</b>
5153	Employment Testing	12,574	10,815	10,815	10,815
5172	Office Supplies	412	1,005	1,005	1,005
5173	Employee Recognition	15,767	30,000	30,000	31,500
5182	Operating Supplies	994	1,500	1,500	1,500
5195	Professional Services	30,259	46,000	46,000	65,000
5201	Meetings/Conferences/Training/Meals	5,241	6,000	6,000	6,000
5203	Working Meal Budget	54	200	200	200
5212	Telephone	-	-	-	-
5222	Postage	145	250	250	250
5232	Travel/Transportation/Mileage/Parking	276	600	600	600
5242	Ad/Legal Notices	1,074	4,000	4,500	4,400
5281	Computer Hardware/Software	9	200	200	200
5292	Maintenance Contracts	29,549	36,584	36,584	39,204
5382	Dues & Subscriptions	7,750	9,600	9,600	9,600
5406	Health & Wellness Committee	-	-	-	7,120
5408	Safety Committee	-	-	-	2,500
5121	Retention Incentive	-	230,000	230,000	-
5122	Referral Incentive	-	14,400	14,400	14,400
5125	Hiring Incentive	-	42,000	42,000	-
<b>Total Operational Spend</b>		<b>104,104</b>	<b>433,154</b>	<b>433,654</b>	<b>194,294</b>
<b>Total Expenditures</b>		<b>478,068</b>	<b>855,472</b>	<b>875,691</b>	<b>650,797</b>



## Colorado State University (CSU) Extension

Fund: 01 (General Fund)

Department: 19

### Revenue

9,655

### Expense

63,396

### FTE

0.50

### Percentage Change (Budget)

4.54%

\*Excluding Elected Official

### Salary and Benefits Cost

42,256

### Operational Costs

21,140



## CSU Extension

General Fund 1  
Department Code 19

<u>Account</u>	<u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Proposed</u>
4299	Ext Agent Taxable Fundraisers/Donations	4,294	5,100	5,500	5,100
4297	Noxious Weed Grant	-	-	-	4,200
4346	Extension Fees	400	350	355	355
4651	Grant Revenue	-	3,500	4,950	-
<b>Total Revenues</b>		<b>4,694</b>	<b>8,950</b>	<b>10,805</b>	<b>9,655</b>
5112	Salaries	21,811	22,277	22,277	23,302
5116	Contract Labor - (CSU)	15,575	16,350	16,350	17,085
5142	Benefits	9	-	28	24
5502	FICA - County Share	1,352	1,038	1,315	1,445
5504	Medicare - County Share	316	225	310	338
5512	SUTA Expense	44	50	50	47
5522	Worker's Compensation	3	15	14	15
<b>Total Salaries &amp; Benefits</b>		<b>39,110</b>	<b>39,955</b>	<b>40,344</b>	<b>42,256</b>
5172	Office Supplies	1,398	1,275	1,525	1,275
5173	Employee Recognition	41	100	100	100
5182	Operating Supplies	99	600	600	600
5183	Grant Expense	2,509	3,500	4,950	-
5184	Donation/Fundraiser Expense	3,952	4,780	4,780	4,780
5201	Meetings/Conferences/Training/Meals	1,203	1,500	1,500	1,500
5203	Working Meal Budget	154	200	200	200
5204	Weed Eradication	7,040	7,000	7,000	7,000
5212	Telephone	730	675	675	675
5222	Postage	-	10	10	10
5232	Travel/Transportation/Mileage/Parking	281	600	600	600
5281	Computer Hardware/Software	200	250	250	-
5382	Dues / Subscriptions	202	200	200	200
5601	Noxious Weed Grant	-	-	-	4,200
<b>Total Operational Spend</b>		<b>17,809</b>	<b>20,690</b>	<b>22,390</b>	<b>21,140</b>
<b>Total Expenditures</b>		<b>56,919</b>	<b>60,645</b>	<b>62,734</b>	<b>63,396</b>



## Surveyor

Fund: 01 (General Fund)

Department: 21

### Revenue

-

### Expense

26,188

### FTE

0.00

### Percentage Change (Budget)

-1.27%

\*Excluding Elected Official

### Salary and Benefits Cost

5,038

### Operational Costs

21,150



## Surveyor

General Fund

1

Department Code

21

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Proposed</u>
<b>Total Revenues</b>		-	-	-	-
5001	Elected Official Salary	4,418	4,595	4,595	4,595
5142	Benefits	276	374	374	84
5502	Social Security Expense	274	250	285	285
5504	Medicare Expense	64	148	148	67
5522	Worker's Compensation	3	7	7	7
<b>Total Salaries &amp; Benefits</b>		5,035	5,374	5,409	5,038
5182	Operating Supplies	302	1,000	1,000	1,000
5195	Professional Services	21,960	20,000	24,000	20,000
5382	Dues / Subscriptions	-	150	150	150
<b>Total Operational Spend</b>		22,262	21,150	25,150	21,150
<b>Total Expenditures</b>		<b>27,297</b>	<b>26,524</b>	<b>30,559</b>	<b>26,188</b>



## Clerk & Recorder

Fund: 01 (General Fund)

Department: 22

Revenue

478,532

Expense

636,696

FTE

5.00

Percentage Change  
(Budget)

-1.60%

\*Excluding Elected Official

Salary and Benefits  
Cost

550,378

Operational Costs

86,318

## Clerk & Recorder

General Fund

1

Department Code

22

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
4212	Clerk & Recorder Fees	144,472	209,000	175,000	209,000
4262	Liquor License	950	1,650	1,650	1,650
4265	Late Fees	13,167	14,500	12,700	14,500
4266	Uninsured Motorist Fees	3,115	3,900	5,000	3,900
4267	eRecording Fees	1,545	1,500	1,500	1,500
4423	Electronic recording tech grant	-	-	-	37,982
4512	Specific Ownership	245,741	210,000	225,000	210,000
4651	Grant Revenue	85,713	-	28,752	-
<b>Total Revenues</b>		<b>494,703</b>	<b>440,550</b>	<b>449,602</b>	<b>478,532</b>
5001	Elected Official Salary	78,645	81,465	81,465	81,465
5112	Salaries	233,026	278,602	293,520	295,709
5113	Over-Time	488	3,000	3,000	488
5142	Health benefits	78,729	109,500	115,110	126,726
5143	retirement expense	12,954	45,554	17,000	16,246
5502	fica-county share	18,997	34,560	34,560	23,415
5504	medicare-county share	4,443	11,181	11,181	5,476
5512	suta expense	456	2,236	2,236	592
5522	workers comp	320	261	261	261
<b>Total Salaries &amp; Benefits</b>		<b>428,058</b>	<b>566,359</b>	<b>558,333</b>	<b>550,378</b>
5162	Record Archiving / Digitizing	-	1,000	1,000	-
5172	Office Supplies	1,516	2,000	2,000	2,000
5173	Employee Recognition	68	300	300	301
5182	Operating Supplies	891	2,000	2,000	2,000
5183	Grant Expense	94,894	21,390	28,752	21,390
5192	BOE Arbitrator	-	1,000	1,000	500
5195	Professional Services	(7,711)	1,800	2,200	1,800
5201	Meetings/Conferences/Training	-	1,530	1,530	1,530
5203	Working Meal Budget	-	360	360	360
5210	Printing	-	500	500	500
5212	Telephone	528	850	550	850
5222	Postage	10,047	11,000	11,000	11,000
5232	Travel/Transportation/Mileage/Parking	-	150	150	150
5242	Ads/Legal Notices	27	350	350	350
5281	Computer Hardware/Software	97	750	750	750
5282	repair & Maintenance	-	-	30	-
5292	Maintenance Contracts	26,953	34,300	4,306	



5382	Dues / Subscriptions	1,399	1,430	1,430	1,426
5602	ERTB Grant	-	-	-	37,982
Total Operational Spend		128,709	80,710	58,208	86,318
Total Expenditures		556,766	647,069	616,541	636,696



## Elections

Fund: 01 (General Fund)

Department: 23

### Revenue

8,000

### Expense

102,015

### FTE

0.00

### Percentage Change (Budget)

48.55%

\*Excluding Elected Official

### Salary and Benefits Cost

23,823

### Operational Costs

78,192



## Elections

General Fund

1

Department Code

23

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
4264	Election Fees	23,008	2,000	13,356	8,000
4651	Grant Revenue	5,735	-	-	-
<b>Total Revenues</b>		<b>28,743</b>	<b>2,000</b>	<b>13,356</b>	<b>8,000</b>
5111	Election Judges	9,150	11,000	11,000	22,000
5113	Salaries & wages	24,700	-	-	-
5502	fica-county share	-	275	275	1,364
5504	medicare county share	-	162	162	319
5512	suta expense	63	-	-	44
5522	Workers comp	457	96	96	96
<b>Total Salaries &amp; Benefits</b>		<b>34,370</b>	<b>11,533</b>	<b>11,533</b>	<b>23,823</b>
5153	Employment Testing	258	241	241	500
5172	Office Supplies	574	400	400	800
5182	Operating Supplies	267	1,000	1,000	1,300
5183	Grant Expense	3,565	-	-	-
5195	Professional Services	18,953	6,248	6,248	10,696
5201	Meetings/Conferences/Training/Meals	751	1,680	1,680	1,680
5203	Working Meal Budget	718	360	360	850
5210	Printing	15,178	15,000	15,000	28,000
5212	Telephone	509	516	516	516
5222	Postage	4,163	1,875	1,875	3,400
5232	Travel/Transportation/Mileage/Parking	14	480	480	200
5242	Ad/Legal Notices	360	750	750	750
5281	Computer Hardware/Software	100	1,000	1,000	1,000
5292	Maintenance Contracts	27,050	27,591	27,591	28,500
<b>Total Operational Spend</b>		<b>72,460</b>	<b>57,141</b>	<b>57,141</b>	<b>78,192</b>
<b>Total Expenditures</b>		<b>106,829</b>	<b>68,674</b>	<b>68,674</b>	<b>102,015</b>



## Treasurer

Fund: 01 (General Fund)

Department: 24

### Revenue

518,000

### Expense

428,040

### FTE

2.73

### Percentage Change (Budget)

-3.18%

\*Excluding Elected Official

### Salary and Benefits Cost

379,740

### Operational Costs

48,300

## Treasurer

General Fund

1

Department Code

24

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
4142	Advertising - Property Tax	5,629	5,500	5,500	3,000
4575	Treasurer's Commission/Fees	694,179	500,000	500,000	500,000
4662	Bonus on Treasurer Sale	14,839	15,000	15,000	15,000
<b>Total Revenues</b>		<b>714,647</b>	<b>520,500</b>	<b>520,500</b>	<b>518,000</b>
5001	Elected Official Salary	78,645	81,465	81,465	81,465
5112	Salaries	172,754	187,142	187,142	189,299
5113	Overtime	852	2,500	2,500	852
5142	Benefits	51,935	61,804	82,450	74,709
5143	Retirement Expense	11,064	25,180	15,000	12,092
5502	Social Security Expense	15,530	19,464	19,464	16,840
5504	Medicare Expense	3,632	6,524	6,524	3,938
5512	Unemployment Insurance Expense	342	1,316	1,316	380
5522	Worker's Compensation	239	165	165	165
<b>Total Salaries &amp; Benefits</b>		<b>334,993</b>	<b>385,560</b>	<b>396,026</b>	<b>379,740</b>
5172	Office Supplies	1,655	1,800	1,800	1,800
5173	Employee Recognition	124	150	150	150
5182	Operating Supplies	553	600	750	600
5195	Professional Services	(7,169)	150	150	150
5201	Meetings/Conferences/Training/Meals	1,915	2,000	2,000	2,250
5203	Working Meal Budget	24	150	150	150
5210	Printing	4,293	5,000	5,000	5,500
5212	Telephone	594	600	600	600
5222	Postage	6,000	7,100	7,100	8,100
5232	Travel/Transportation/Mileage/Parking	729	500	500	500
5242	Ad/Legal Notices	2,928	5,500	5,500	3,000
5281	Computer Hardware/Software	398	4,400	4,400	-
5292	Maintenance Contracts	27,613	22,600	22,600	24,500
5382	Dues / Subscriptions	1,250	1,000	1,000	1,000
5902	Capital Outlay	49,800	5,000	5,000	-
<b>Total Operational Spend</b>		<b>90,707</b>	<b>56,550</b>	<b>56,700</b>	<b>48,300</b>
<b>Total Expenditures</b>		<b>425,698</b>	<b>442,110</b>	<b>452,726</b>	<b>428,040</b>



## Public Trustee

Fund: 01 (General Fund)

Department: 20

### Revenue

14,645

### Expense

14,645

### FTE

0.00

### Percentage Change (Budget)

0.00%

\*Excluding Elected Official

### Salary and Benefits Cost

14,095

### Operational Costs

550



## Assessor

Fund: 01 (General Fund)

Department: 25

### Revenue

3,100

### Expense

726,703

### FTE

4.00

### Percentage Change (Budget)

4.66%

\*Excluding Elected Official

### Salary and Benefits Cost

685,508

### Operational Costs

41,195

# Assessor

General Fund

1

Department Code

25

<u>Account</u>	<u>Description</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Proposed</u>
4172	Late Penalty (PPT)/TD fees	3,156	600	1,336	600
4292	Assessor Fees	3,727	2,500	2,500	2,500
<b>Total Revenues</b>		<b>6,883</b>	<b>3,100</b>	<b>3,836</b>	<b>3,100</b>
5001	Elected Official Salary	78,645	81,465	81,465	81,465
5112	Salaries	284,049	305,148	305,148	318,783
5113	OVERTIME	19	-	-	-
5116	Contract Labor	51,325	55,020	55,020	56,220
5142	Health Benefits	110,527	123,200	161,450	175,633
5143	Retirement Expense	17,926	29,568	22,000	20,238
5502	Fica-county share	22,498	30,553	25,000	24,815
5504	medicare-county share	5,262	9,619	6,000	5,804
5512	Suta expense	574	2,267	1,000	638
5522	Workers compensation	5,656	1,912	1,599	1,912
<b>Total Salaries &amp; Benefits</b>		<b>576,481</b>	<b>638,752</b>	<b>658,682</b>	<b>685,508</b>
5172	Office Supplies	1,642	1,400	1,400	1,400
5173	Employee Recognition	200	200	200	200
5182	Operating Supplies	2,007	-	-	-
5183	Grant Expense	-	-	-	-
5195	Professional Services	-	-	-	-
5201	Meetings/Conferences/Training	1,928	2,850	2,850	2,970
5203	Working Meal Budget	134	200	200	200
5210	Printing	-	1,500	1,585	-
5212	Telephone	790	1,400	-	-
5222	Postage	611	5,200	5,200	2,000
5232	Travel/Transportation/Mileage/Parking	436	-	500	450
5242	Ads/Legal Notices	7	10	10	10
5281	Computer Hardware/Software	2,579	-	-	-
5292	Maintenance Contracts	30,860	40,000	31,042	31,016
5382	Dues / Subscriptions	2,908	2,824	2,824	2,949
5902	Capital Outlay	18,545			
<b>Total Operational Spend</b>		<b>62,647</b>	<b>55,584</b>	<b>45,811</b>	<b>41,195</b>
<b>Total Expenditures</b>		<b>639,128</b>	<b>694,336</b>	<b>704,493</b>	<b>726,703</b>



## Facilities

Fund: 01 (General Fund)

Department: 26

### Revenue

242,147

### Expense

4,695,293

### FTE

6.50

\*Excluding Elected Official

### Percentage Change (Budget)

67.64%

### Salary and Benefits Cost

744,174

### Operational Costs

3,951,119

## Facilities

General Fund

1

Department Code

26

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
4321	Facility Fees	50	2,000	-	-
4322	EV Chargers	-	10,000	1,480	14,647
4427	Energy/Mineral Impact Assistance Grant	-	-	-	227,500
4651	Grant Revenue	-	650,000	422,500	-
<b>Total Revenues</b>		<b>50</b>	<b>662,000</b>	<b>423,980</b>	<b>242,147</b>
5112	Salaries	381,347	505,121	505,121	470,896
5113	Overtime	2,461	5,800	5,800	2,500
5117	On Call pay	4,140	50,000	25,000	10,000
5116	Custodial Contracts	45,133	35,000	35,000	41,300
5120	Bonus	2,500	-	-	-
5121	Retention Incentive	3,500	-	-	-
5122	Hiring Incentive	1,000	-	-	-
5142	Health Benefits	81,855	127,578	140,000	152,412
5143	Retirement Expense	18,453	31,894	22,000	21,863
5502	Fica-county share	24,230	32,399	32,399	29,971
5504	Medicare- county share	5,667	11,057	8,000	7,009
5512	Suta expense	787	2,445	1,000	967
5514	Workers compensation	8,874	7,256	7,251	7,256
<b>Total Salaries &amp; Benefits</b>		<b>579,947</b>	<b>808,550</b>	<b>781,571</b>	<b>744,174</b>
5172	Office Supplies	913	600	1,200	800
5173	Employee Recognition	-	300	300	300
5181	Operating Supplies - one-time	5,314	5,000	5,000	7,500
5182	Operating Supplies	56,486	44,000	44,000	55,000
5195	Professional Services	1,105	15,000	15,000	30,000
5201	Meetings/Conferences/Training	3,284	3,000	3,000	6,000
5203	Working Meal Budget	-	300	300	300
5212	Telephone/Internet/alarms	58,045	72,150	72,150	75,000
5222	Postage	-	100	100	-
5232	Travel/Transportation/Mileage/Parking/GAS	6,922	13,150	13,150	13,150
5249	Utilities Hughesville (Quonset Hut)	349	500	500	650
5250	Utilities SO Annex	4,960	3,400	6,000	8,000
5251	Utilities Courthouse	19,046	25,500	25,500	27,000
5254	Utilities Maint Cold Storage	8,418	11,200	11,200	13,000
5256	Utilities Justice Center	140,407	166,500	166,500	177,500
5258	Utilities Apex	51,610	39,500	39,500	42,000
5259	Utilities Exhibit Barn & Fairgrounds	17,682	23,750	23,750	31,750
5260	Utilities 15193 Hwy 119	9,323	8,850	8,850	10,350
5283	R&M- non pw vehicles		21,700	5,000	





## District Attorney

Fund: 01 (General Fund)

Department: 43

### Revenue

834,750

### Expense

1,169,255

### FTE

0.00

### Percentage Change (Budget)

-9.33%

\*Excluding Elected Official

### Salary and Benefits Cost

0

### Operational Costs

1,169,255

## District Attorney

General Fund

1

Department Code

43

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
4837	DOLA - Jeffco District Attorney	579,725	820,953	820,953	834,750
	<b>Total Revenues</b>	<b>579,725</b>	<b>820,953</b>	<b>820,953</b>	<b>834,750</b>
5001	DA Contribution	-	156,208	156,208	-
5116	District Attorney-Statutory	302,510	312,416	312,416	334,505
5037	DOLA - Jeffco District Attorney	579,725	820,953	820,953	834,750
	<b>Total Expenditures</b>	<b>882,235</b>	<b>1,289,577</b>	<b>1,289,577</b>	<b>1,169,255</b>



## Sheriff's Office Summary

Fund: 01 (General Fund)

Department:

### Revenue

2,528,569

### Expense

11,453,279

### FTE

65.90

### Percentage Change (Budget)

-17.34%

\*Excluding Elected Official

### Salary and Benefits Cost

9,091,134

### Operational Costs

2,362,145



## Sheriff's Office Summary

### Revenue

<u>Account Number</u>	<u>Description</u>	<u>2024</u> <u>Adopted</u>	<u>2025</u> <u>Adopted</u>
4152	Insurance	-	-
4250	Coroner Fees	-	-
4272	Courts - Fines - DUI/Dog/Etc	12,000	12,000
4278	Victim Services - Black Hawk	20,000	25,000
4285	OT - LEAF/DUI/CDOT GRANTS	10,000	20,000
4286	Forest Services- Sheriff OT	8,100	8,100
4327	Laundry Services	-	-
4329	Booking Fees	8,000	8,000
4331	Fingerprints	3,000	3,000
4333	Inmate Housing	5,000	6,000
4334	Medical	1,200	1,200
4336	Work Release	8,000	7,000
4337	Phone Income (E-Rate Refund)	1,000	1,000
4339	Bonding Fees	250	250
4340	Public Works Fees	7,000	7,000
4341	P.O.S.T. Fees	400	400
4344	Gilpin School - School Resource Officer (SR)	44,068	53,126
4345	Concealed Handgun Permits	15,000	15,000
4346	Donations/Contributions	800	800
4350	Victim Services - Central Ceity	4,000	4,000
4351	Victim Advocate - Misc. Income	-	-
4352	Victim Services - VALE Grant	43,200	43,200
4354	VOCA Grant / OVP(BEG 1/2011)	62,448	96,771
4360	Parking Violations	3,000	3,000
4443	Jail Based Behavioral Health (JBBS) grant	-	86,000
4444	Bullet Proof Vest Grant	-	5,000
4552	Sale of Assets/Equipment	-	30,000
4651	Grants	603,520	-
4652	Miscellaneous Income	100	100
4654	Central City Patrolling	1,018,290	1,030,412
4655	Miscellaneous Intergovernmental Payments	150	150
4755	Emergency Management Grant	-	-
4762	Special Programs	1,500	1,500
4829	Limited Gaming Grant (LGLGI)	914,658	876,480
4851	Division of Gaming Dispatch	10,000	10,000
4853	Central City Dispatch	30,000	30,000
4854	Lease Agreement(s)	5,680	5,680
4855	911 Authority Contribution	147,000	136,000
4857	JeffCo Capital Contribution	2,400	2,400
<b>Total Revenues</b>		<b>2,989,764</b>	<b>2,528,569</b>



# Sheriff's Office Summary Expense

<u>Account Number</u>	<u>Description</u>	<u>2025 Adopted</u>	<u>2026 Proposed</u>
5001	Elected Officials	105,834	105,834
5112	Salaries & Wages	4,516,234	5,798,910
5113	Overtime Wages	280,000	204,300
5114	Special Events Patrolling	20,000	-
5117	On Call Wages	15,704	23,170
5118	Overtime LEAF/DUI/CDOT	15,000	20,000
5119	Overtime Forest	8,100	8,100
5123	Holiday Pay	184,095	163,501
5142	Benefits	1,492,363	1,872,652
5143	Retirement Expense	373,090	294,732
5502	FICA - County Share	384,410	389,714
5504	Medicare - County Share	119,389	91,143
5512	SUTA Expense	14,199	12,360
5522	Workers Compensation	103,818	106,718
<b>Total Salaries &amp; Benefit</b>		<b>7,632,236</b>	<b>9,091,134</b>
5153	Employment Testing	8,900	14,300
5165	Intoxilyzer Supplies	1,220	1,220
5169	Toxicology/Forensic Investig	-	-
5172	Office Supplies	9,902	15,315
5173	Employee Recognition	3,350	3,350
5181	Operating Supplies - One time	-	23,630
5182	Operating Supplies	65,750	76,990
5183	Grant Expense	135,400	-
5185	Autopsies	43,200	-
5194	Medical	509,148	366,286
5195	Professional Services	4,605	8,250
5201	Meeting/Conference/Trng/Meals	68,200	81,400
5203	Working Meal Budget	473,320	2,950
5211	Forest Service/Fire Fund	-	5,341
5212	Telephone	42,000	55,240
5222	Postage	1,935	2,000
5232	Travel/Transp/Mileage/Parking	48,000	57,000
5242	Ad/Legal Notices	150	150
5253	Liability Insurance	179,400	181,400
5255	Utilities	-	5,524
5262	Disposal-Tires,Electronics,Etc.	31,175	31,175
5281	Computes Purchases/Repairs	84,408	25,750
5282	Repair & Maintenance	114,000	177,654
5284	Multi-Agency Exercise	30,000	2,000
5286	Website	6,030	350
5292	Maint & Copier Contracts	286,500	308,184
5364	GCART Expense	-	1,000
5373	Fire Mitigation Assistance	5,000	15,770
5381	Investigative	2,300	3,500
5382	Dues/Subscriptions	28,605	49,991
5384	Prisoner Meals	275,000	280,000
5391	Extraditions	12,000	12,000
5392	Uniforms	52,200	56,075
5542	Bad Debt Expense	-	-
5543	Late Fees/ Finance Charges	-	-
5582	Communication	9,400	44,400



5583	EMS Grant (FRETAC)	-	-
5622	Jail Based Behavioral Health Grant	-	86,000
5623	Bullet-Proof Vest Grant	-	5,000
5625	VOCA Grant expense	-	4,395
5901	Equipment (under \$5k)	5,000	5,000
5902	Capital Outlay	3,684,543	349,380
5912	Lease Payments	3,000	3,000
7020	Emergency Assistance	-	1,175
<b>Total Operational Spend</b>		<b>6,223,641</b>	<b>2,362,145</b>
<b>Total Expenditures</b>		<b>13,855,875</b>	<b>11,453,279</b>



## Patrol

Fund: 01 (General Fund)

Department: 30

Revenue

1,334,997

Expense

5,253,356

FTE

27.00

Percentage Change  
(Budget)

-9.78%

\*Excluding Elected Official

Salary and Benefits  
Cost

4,195,622

Operational Costs

1,057,734

# Patrol

**General Fund**  
**Department Code**

**1**  
**30**

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
4152	Insurance	-	-	-	-
4272	Combined Court fines (DUI/Dog/etc.)	6,679	12,000	12,000	12,000
4285	LEAF/DUI/CDOT/etc - Sheriff OT grants	13,531	10,000	10,000	20,000
4286	Forest Service - Sheriff OT Charges	12,706	8,100	8,100	8,100
4340	Sheriff Fees	12,333	7,000	7,000	7,000
4341	POST Fees-Clerk & Rec	504	400	400	400
4344	Gilpin School SRO	-	44,068	44,068	53,126
4345	Concealed Handgun Permits	12,459	15,000	15,000	15,000
4346	Donations	730	800	800	800
4360	Parking Violation	1,425	3,000	3,000	3,000
4444	Bullet Proof Vest Grant	-	-	-	5,000
4552	Sale of Assets/Equipment	31,270	-	28,468	30,000
4651	Grant Revenue	433,824	-	22,764	-
4652	Miscellaneous	4,176	100	100	100
4654	Central City Patrolling	949,735	1,018,290	1,018,290	1,030,412
4655	Misc Intergovernmental Pmts	-	150	150	150
4762	Special Events Patrolling	-	1,500	1,500	1,500
4829	Limited Gaming Grant (LGLGI)	25,415	200,000	219,674	146,009
4857	Contributions	-	2,400	2,400	2,400
<b>Total Revenues</b>		<b>1,504,787</b>	<b>1,322,808</b>	<b>1,393,714</b>	<b>1,334,997</b>
5001	Elected Official Salary	102,171	105,834	105,834	105,834
5112	Salaries	1,917,830	2,536,214	2,536,214	2,598,981
5113	Overtime	145,441	120,000	163,500	88,300
5117	On Call Pay	13,170	15,704	15,704	13,170
5118	Overtime LEAF/DUI/CDOT (via grants)	-	15,000	15,000	20,000
5119	Overtime Forest Service (not grant)	-	8,100	8,100	8,100
5121	Retention incentive	35,625	-	-	-
5123	Holiday Pay	99,337	87,810	87,810	78,013
5142	Health Benefits	523,106	862,458	862,458	859,941
5143	Retirement Expense	104,659	215,614	150,000	137,394
5502	FICA - county share	142,390	222,243	180,000	178,826
5504	Medicare-county share	33,301	68,997	45,000	41,822
5512	SUTA Expense	4,455	8,433	6,000	5,557
5522	Workers Compensation	60,885	59,684	51,027	59,684
<b>Total Salaries &amp; Benefits</b>		<b>3,182,370</b>	<b>4,326,091</b>	<b>4,226,647</b>	<b>4,195,622</b>
5153	Employment Testing	1,910	8,900	8,900	8,900
5165	Intoxilyzer Supplies	129	1,220	1,220	1,220
5172	Office Supplies	4,553	5,202	5,202	5,500
5173	Employee Recognition	970	3,350	3,350	3,350
5182	Operating Supplies	8,013	7,000	7,000	7,000
5183	Grant Expense	252,499	-	9,240	





## Detentions

Fund: 01 (General Fund)

Department: 31

### Revenue

768,263

### Expense

4,286,752

### FTE

24.40

### Percentage Change (Budget)

-40.25%

\*Excluding Elected Official

### Salary and Benefits Cost

3,274,442

### Operational Costs

1,012,310

## Detentions

General Fund  
Department Code

1  
31

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
4152	Insurance	-	-	-	-
4327	Laundry Services	2,000	-	-	-
4329	Booking Fees	6,300	8,000	6,500	8,000
4331	Fingerprints	3,690	3,000	3,000	3,000
4333	Inmate Housing	-	5,000	25,000	6,000
4334	Medical	2,268	1,200	1,200	1,200
4336	Work Release	16,282	8,000	8,000	7,000
4337	Phones Income	13,471	1,000	2,378	1,000
4339	Bonding Fees	282	250	465	250
4443	Jail Based Behavioral Health (JBBS) grant	-	-	-	86,000
4651	Grant Revenue	166,710	131,400	124,400	-
4652	Miscellaneous income	7	-	928	-
4829	Limited Gaming Grant (LGLGI)	656,043	650,000	765,578	655,813
<b>Total Revenues</b>		<b>867,053</b>	<b>807,850</b>	<b>937,449</b>	<b>768,263</b>
5112	Salaries	1,793,297	1,980,020	1,980,020	2,140,333
5113	Overtime	149,530	160,000	160,000	80,000
5120	Bonus	3,750	-	-	-
5123	Holiday Pay	82,991	96,285	96,285	76,415
5121	retention incentive	39,125	-	-	-
5142	health benefits	489,219	629,905	629,905	646,991
5143	retirement expense	92,438	157,476	95,000	106,275
5502	fica-county share	126,612	162,167	135,000	142,398
5504	medicare-county share	29,611	50,392	35,000	33,303
5512	suta expense	4,127	5,766	4,700	4,593
5522	workers comp	43,619	44,134	36,113	44,134
<b>Total Salaries &amp; Benefits</b>		<b>2,854,319</b>	<b>3,286,146</b>	<b>3,172,023</b>	<b>3,274,442</b>
5153	Employment Testing	3,362	-	-	5,400
5172	Office Supplies	3,928	4,700	4,700	4,700
5181	operating-non recurring	-	-	-	23,630
5182	Operating Supplies	39,308	58,750	58,750	58,750
5183	Grant Expense	3,691	131,400	124,400	-
5194	Medical	463,406	446,700	446,700	366,286
5195	Professional Services	-	1,000	1,000	1,000
5201	Meeting/Conference/training	42,664	50,000	50,000	52,500
5203	Working Meal Budget	259	1,000	1,000	1,000
5212	Telephone	11,078	14,000	14,000	14,000
5232	Travel/Transportation/Mileage/Parking	4,269	4,000	4,000	4,500
5281	Computer Hardware/Software	4,916	6,750	6,750	6,750
5282	Repair & Maintenance	13,508	34,000	34,000	34,000
5292	Maintenance Contracts	26,644	33,500	33,500	40,219
5382	Dues / Subscriptions	80	700	700	700
5384	Prisoners Meals	243,618	275,000	275,000	280,000
5391	Extraditions	7,450	12,000	12,000	12,000





## Victim Services

Fund: 01 (General Fund)

Department: 34

### Revenue

228,971

### Expense

305,882

### FTE

3.00

### Percentage Change (Budget)

-0.24%

\*Excluding Elected Official

### Salary and Benefits Cost

289,327

### Operational Costs

16,555

1

34

## Emergency Management

Fund: 01 (General Fund)

Department: 34

### Revenue

-

### Expense

290,575

### FTE

1.50

### Percentage Change (Budget)

-66.66%

\*Excluding Elected Official

### Salary and Benefits Cost

230,559

### Operational Costs

60,016

# Emergency Management

General Fund  
Department Code

1  
35

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
4651	Grant Revenue	19,240	472,120	76,035	-
4755	Emergency Management Grant	68,946	-	48,000	-
<b>Sub-Total Revenues</b>		<b>88,186</b>	<b>472,120</b>	<b>124,035</b>	<b>-</b>
5112	Salaries	86,824	166,002	75,000	166,292
5113	Overtime	-	-	-	-
5142	Health Benefits	7,066	51,984	19,750	42,757
5143	Retirement Expense	4,351	12,824	3,000	6,205
5502	FICA-county share	5,525	15,859	5,000	10,310
5504	Medicare -county share	1,292	4,229	1,500	2,411
5512	Suta expense	179	511	300	333
5522	Workers Comp	3,570	2,700	2,251	2,251
5123	Holiday Pay	2,544	-	-	-
<b>Sub-Total Salaries &amp; Benefits</b>		<b>111,351</b>	<b>254,110</b>	<b>106,801</b>	<b>230,559</b>
5172	Office Supplies	230	1,065	1,065	1,065
5182	Operating Supplies	33	5,000	5,000	5,000
5183	Grant Expense	160,732	532,574	116,138	-
5185	Search and Rescue	-	-	-	-
5195	Professional Services	-	-	-	-
5201	Meetings/Conferences/Training	1,239	3,500	3,500	3,500
5203	Working Meal Budget	119	100	150	300
5211	Forest Service/Fire Fund	5,554	5,341	5,341	5,341
5212	Telephone	1,426	2,800	1,000	2,800
5232	Travel/Transportation/Mileage/Parking	207	1,000	1,000	1,000
5281	Computer Hardware/Software	2,174	1,000	1,000	1,000
5284	Multi-Agency Exercise	-	2,000	-	2,000
5292	Maintenance Contracts	-	750	750	5,197
5373	Wildland Fire	-	10,770	3,000	10,770
5382	Dues / Subscriptions	-	15,043	5,000	15,043
5392	Uniforms	306	500	750	1,000
5543	Late Fees / Finance Charges	124	-	-	-
5582	Communications	-	5,000	-	5,000
5902	Capital Outlay	-	30,000	30,000	-
<b>Sub-Total Operational Spend</b>		<b>172,144</b>	<b>616,443</b>	<b>173,694</b>	<b>59,016</b>
<b>Sub-Total Expenditures</b>		<b>283,495</b>	<b>870,553</b>	<b>280,495</b>	<b>289,575</b>
4751 GCART Donations/Pmts/Events/etc.		-	-	-	-
<b>Sub-Total Revenues</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5364 GCART Expenditures		440	1,000	1,000	1,000
<b>Sub-Total Expenditures</b>		<b>440</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Total Revenues</b>		<b>88,186</b>	<b>472,120</b>	<b>124,035</b>	<b>-</b>
<b>Total Salaries &amp; Benefits</b>		<b>111,351</b>	<b>254,110</b>	<b>106,801</b>	<b>230,559</b>





**Emergency Management**

General Fund 1  
Department Code 35

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
	Total Operational Spend	172,584	617,443	174,694	60,016
	Total Expenditures	283,935	871,553	281,495	290,575

## Dispatch

Fund: 01 - (General Fund)

Department: 36

### Revenue

196,338

### Expense

1,316,714

### FTE

10.00

### Percentage Change (Budget)

5.80%

\*Excluding Elected Official

### Salary and Benefits Cost

1,101,184

### Operational Costs

215,530

## Dispatch

**General Fund**  
**Department Code**

**1**  
**36**

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
4829	Limited Gaming Grant (LGLGI)	14,658	14,658	14,457	14,658
4851	Division of Gaming - Dispatch Services	20,000	10,000	10,000	10,000
4853	Central City - Dispatch Services	30,000	30,000	30,000	30,000
4651	Grant Revenue	-	-	-	-
4854	Tower Lease Agreement(s)	-	5,680	5,642	5,680
4855	911 Authority Contribution	147,000	147,000	147,000	136,000
<b>Total Revenues</b>		<b>211,658</b>	<b>207,338</b>	<b>207,099</b>	<b>196,338</b>
5112	Salaries	367,110	667,933	568,000	689,291
5113	Overtime	39,701	50,000	35,000	35,000
5120	Bonus-(temporary phasing out)	6,250	-	-	-
5123	Holiday Pay	17,216	17,958	17,958	9,073
5121	Retention Incentive	11,000	-	-	-
5142	Health Benefits	106,152	193,855	175,000	276,008
5143	Retirement Expense	18,769	46,901	35,000	34,635
5502	Fica-county share	26,947	54,631	45,000	44,849
5504	Medicare-county share	6,302	15,008	12,000	10,489
5512	Suta-expense	880	1,813	1,500	1,447
5522	Workers Comp	623	462	392	392
<b>Total Salaries &amp; Benefits</b>		<b>600,950</b>	<b>1,048,560</b>	<b>889,850</b>	<b>1,101,184</b>
5172	Office Supplies	2,186	2,150	2,150	3,150
5182	Operating Supplies	593	6,000	6,000	6,000
5195	Professional Services	-	1,500	1,500	1,500
5201	Meetings/Conferences/Training	427	3,000	3,000	3,000
5203	Working Meal Budget	246	600	600	750
5212	Telephone	4,907	5,649	5,649	6,440
5232	Travel/Transportation/Mileage/Parking	361	1,100	1,100	1,100
5255	Utilities (Repeater Tower United Power a/c)	6,165	5,253	5,253	5,524
5281	Computer Hardware/Software	1,875	4,000	4,160	5,000
5292	Motorola Contract	61,794	72,000	72,000	150,723
5382	Dues/Subscriptions	1,952	2,343	2,343	2,343
5543	Late Fees/ Finance Charges	10	-	-	-
5582	County Radio Communications / Repeaters	10,014	30,000	11,000	30,000
5600	Black Hawk IGA	7,200	62,400	36,400	-
<b>Total Operational Spend</b>		<b>97,730</b>	<b>195,995</b>	<b>151,155</b>	<b>215,530</b>
<b>Total Expenditures</b>		<b>698,681</b>	<b>1,244,555</b>	<b>1,041,005</b>	<b>1,316,714</b>



## Coroner

Fund: 01 (General Fund)

Department: 32

### Revenue

-

### Expense

226,575

### FTE

0.60

### Percentage Change (Budget)

-7.19%

\*Excluding Elected Official

### Salary and Benefits Cost

161,385

### Operational Costs

65,190



## Coroner

General Fund  
Department Code

1  
32

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
<b>Total Revenues</b>		-	-	-	-
5001	Elected Official Salary	78,645	81,465	81,465	81,465
5112	Deputy Coroner	53,216	49,740	81,000	49,408
5116	Contract Labor	-	-	-	-
5142	Health Benefits	13,651	28,351	17,000	15,938
5143	Retirement Expense	4,079	9,931	4,100	4,155
5502	Fica-county share	8,160	8,076	10,200	8,114
5504	Medicare-county share	1,908	2,560	2,560	1,898
5512	Suta expense	101	-	175	99
5522	Workers comp	404	308	261	308
<b>Total Salaries &amp; Benefits</b>		160,164	180,432	196,761	161,385
5153	Employment Testing	-	-	-	-
5169	Toxicology / Forensic Investigating	5,130	6,600	6,600	6,600
5172	Office Supplies	429	300	300	300
5173	Employee Recognition	-	200	200	200
5182	Operating Supplies	2,633	2,600	2,600	2,600
5185	Autopsies	8,950	30,000	30,000	30,000
5195	Professional Services	-	1,000	1,000	1,000
5201	Meetings/Conferences/Training/Meals	3,100	2,900	2,900	2,900
5203	Working Meal Budget	116	200	200	200
5212	Telephone	735	600	695	600
5222	Postage	-	250	250	250
5232	Travel/Transportation/Mileage/Parking	4,503	3,000	3,000	3,000
5232	Transport of Decedent	-	1,200	1,200	1,200
5281	Computer items	193	-	-	-
5282	Repair & Maintenance	651	4,500	4,500	4,500
5352	Miscellaneous	-	1,200	-	1,200
5374	Morgue Facility	3,420	3,600	3,600	3,600
5382	Dues / Subscriptions	3,717	4,000	4,000	4,000
5392	Uniforms	571	540	650	540
5582	Communications	925	-	-	-
5901	Vehicle Accessories	130	1,000	1,000	2,500
<b>Total Operational Spend</b>		35,203	63,690	62,695	65,190
<b>Total Expenditures</b>		<b>195,366</b>	<b>244,122</b>	<b>259,456</b>	<b>226,575</b>



## Community Development

Fund: 01: (General Fund)

Department: 37

### Revenue

598,500

### Expense

933,879

### FTE

4.00

\*Excluding Elected Official

### Percentage Change (Budget)

-21.57%

### Salary and Benefits Cost

466,551

### Operational Costs

467,328

## Community Development

General Fund  
Department Code

1  
37

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
4273	Code Enforcement Fines	2,630	3,000	5,511	4,500
4427	Energy/Mineral Impact Assistance Fund (EIAF) Grant	-	-	-	75,000
4430	DOLA Housing grant	-	-	-	15,000
4432	prop 123 Grant	-	-	-	54,000
4433	clg scholarship grant	-	-	-	-
4562	Building Permits	233,950	250,000	250,000	275,000
4592	Planning & Zoning Fees	188,427	200,000	200,000	175,000
4593	Open Space Preservation	6,171	-	-	-
4621	Septic Violations	428	-	-	-
4622	Septic Permits	-	-	307	-
4651	Grant Revenues	119,160	195,000	195,000	-
<b>Total Revenues</b>		<b>550,766</b>	<b>648,000</b>	<b>650,818</b>	<b>598,500</b>
5112	Salaries	295,324	328,758	300,000	308,311
5113	Overtime Wages	101	-	281	-
5142	Health benefits	57,332	80,382	90,000	117,194
5143	retirement expense	14,451	19,447	15,000	15,416
5502	Fica-county share	18,177	21,686	19,000	19,115
5504	Medicare-county share	4,251	5,953	4,500	4,471
5512	Suta Expense	591	752	650	617
5522	Workers comp	2,210	1,427	2,305	1,427
<b>Total Salaries &amp; Benefits</b>		<b>392,437</b>	<b>458,405</b>	<b>431,736</b>	<b>466,551</b>
5172	Office Supplies	1,979	2,000	2,000	2,080
5173	Employee Recognition	93	200	200	208
5182	Operating Supplies	4,280	2,500	1,876	2,000
5183	Grant Expense	-	324,000	411,558	-
5195	Professional Services	501,541	369,000	246,034	325,000
5201	Meetings/Conferences/Training/Meals	754	4,000	4,000	4,800
5203	Working Meal Budget	63	300	300	300
5212	Telephone	528	625	485	600
5222	Postage	146	250	150	250
5232	Travel/Transportation/Mileage/Parking	899	2,000	581	2,000
5242	Ads / Legal Notices	376	1,500	1,233	1,500
5281	Computer Hardware/Software	5,564	1,500	1,000	500
5292	Maintenance Contracts	20,352	22,500	23,441	26,590
5382	Dues / Subscriptions	1,334	1,500	1,553	3,000
5356	Code Compliance	-	500	-	500
5902	Capital Outlay	-	-	-	-
5603	CEO Solar grant	-	-	-	-
5606	Energy/Mineral Impact Assistance Fund (EIAF) Grant	-	-	-	75,000
5609	Dola housing grant	-	-	-	10,000
5611	Pop 123 grant	-	-	-	13,000
5612	CLG Scholarship grant	-	-	-	-
5902	Capital Outlay	171,000	-	-	-
<b>Total Operational Spend</b>		<b>708,909</b>	<b>732,375</b>	<b>694,411</b>	<b>467,328</b>
<b>Total Expenditures</b>		<b>1,101,346</b>	<b>1,190,780</b>	<b>1,126,147</b>	<b>964,828</b>





## Parks & Recreation (General Fund)

Fund: 01 - (General Fund)

Department: 44

Revenue

582,207

Expense

1,905,533

FTE

14.90

Percentage Change  
(Budget)

#DIV/0!

\*Excluding Elected Official

Salary and Benefits  
Cost

1,244,779

Operational Costs

660,754

# Parks & Recreation (General Fund)

General Fund  
Department Code

1  
44

<u>Account</u>	<u>Description</u>	<u>2024 Actual*</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
4112	Current Taxes	-	-	-	-
4152	Insurance	-	-	701	-
4321	Facility Fees	-	6,650	9,000	8,000
4346	Donations / Fundraisers	-	200	4,708	200
4425	Alan Green Grant	-	-	-	3,000
4434	Youth Challenge Grant	-	-	54,971	151,107
4552	Sale of Assets/Equipment	-	400	400	-
4651	Grant Revenue	-	190,500	151,885	-
4653	User Fees	-	115,000	118,000	115,000
4655	Misc Intergovernmental Pmts - BH IGA	-	25,000	25,000	-
4656	Towel Fees	-	300	200	200
4657	League Fees	-	18,000	18,000	18,000
4658	Class Fees	-	9,000	10,000	10,000
4659	Contract Class Fees	-	30,000	33,000	36,000
4674	OBH Youth Grant	-	-	202,500	83,000
4675	childcare Stimulus	-	-	-	-
4676	IGA/Black Hawk Residents	-	-	-	25,000
4761	Fair	-	19,000	28,604	25,000
4762	Special Programs	-	7,000	6,000	7,000
4766	Youth Fees	-	130,000	94,000	100,000
4772	Merchandise Sales	-	1,000	1,000	700
<b>Total Revenues</b>		-	<b>552,050</b>	<b>757,969</b>	<b>582,207</b>
5112	Salaries	-	861,867	861,867	947,603
5113	Overtime	-	5,000	2,500	2,778
5142	Health benefits	-	168,746	168,746	183,317
5143	retirement expense	-	38,732	28,000	30,327
5502	Fica-county share	-	48,149	52,500	58,924
5504	Medicare-county share	-	13,280	12,280	13,781
5512	Suta expense	-	1,605	1,705	1,901
5522	Workers compensation	-	6,148	5,346	6,148
<b>Total Salaries &amp; Benefits</b>		-	<b>1,143,528</b>	<b>1,132,944</b>	<b>1,244,779</b>
5172	Office Supplies	-	1,500	1,300	1,500
5173	Employee Recognition	-	800	800	800
5182	Operating Supplies	-	21,250	21,250	21,250
5183	Grant Expense	-	27,495	150,585	27,495
5184	Donation Expense	-	200	1,100	200
5195	Professional Services	-	1,790	1,790	-
5201	Meetings/Conferences/Trg	-	7,350	7,350	8,000
5203	Working Meal Budget	-	400	400	400
5212	Telephone	-	3,120	3,300	3,500
5222	Postage	-	-	-	100
5232	Travel/Transport/Mileage/Parking	-	1,300	1,300	-



## Parks & Recreation (General Fund)

**General Fund**  
**Department Code**

**1**  
**44**

5242	Ads/Legal Notices	-	1,100	1,100	1,300
5253	Liability Insurance	-	146,900	142,094	146,900
5255	Utilities	-	246,250	210,000	259,900
5263	Contract Instructors	-	30,000	33,000	30,000
5265	Aquatic Expenditures	-	29,620	29,620	27,700
5266	Special Programs	-	8,000	8,000	8,000
5269	League Expenditures	-	9,000	13,000	9,000
5271	Ballfield / Trail / Port-a-pots	-	14,620	12,000	13,620
5277	Fair	-	-	21,000	20,000
5281	Computer Hardware/Software	-	1,000	600	500
5282	Repairs & Maintenance	-	23,010	19,000	20,000
5292	Maintenance Contracts	-	13,500	13,500	13,700
5382	Dues & Subscription	-	2,915	2,915	3,400
5392	Uniforms	-	800	800	800
5604	Alan Green Grant	-	-	-	3,000
5613	Youth Challenge grant	-	-	-	16,330
5902	Capital Outlay	-	2,191,820	1,654,362	-
5911	Safety	-	250	250	250
7049	OBH Youth Grant (100%)	-	-	33,829	22,109
<b>TOTAL OPERATIONAL SPEND</b>		-	2,783,990	2,384,245	660,754
<b>TOTAL EXPENDITURES</b>		-	<b>3,927,518</b>	<b>3,517,189</b>	<b>1,905,533</b>

\*Parks & Recreation had its own Fund for 2024



## Parks and Recreation Fund

Parks and Recreation  
Fund  
Department Code

8  
0

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget*</u>	<u>2025 Estimate*</u>	<u>2026 Proposed*</u>
	Beginning Fund Balance	673,515	(37,682)	(37,682)	(37,682)
4112	Current Taxes	-	-	-	-
4122	Delinquent Taxes	11	-	-	-
4132	Interest & Penalties	2	-	-	-
4152	Insurance Proceeds	2,390	-	-	-
4321	Facility Fees	5,578	-	-	-
4346	Donations / Fundraisers	1,647	-	-	-
4512	Specific Ownership	-	-	-	-
4522	Interest Income	33,988	-	-	-
4552	Sale of Assets/Equipment	400	-	-	-
4651	Grants	17,134	-	-	-
4652	Misc & Cash Drawer Over/Under	-	-	-	-
4653	User Fees	101,041	-	-	-
4656	Towel Fees	523	-	-	-
4657	League Fees	20,722	-	-	-
4658	Class Fees	8,254	-	-	-
4659	Contract Class Fees	33,194	-	-	-
4674	OBH Youth Grant	246,002	-	-	-
4675	childcare Stimuls	7,023	-	-	-
4676	IGA/Black Hawk Residents	25,000	-	-	-
4761	Fair	22,018	-	-	-
4762	Special Programs	8,623	-	-	-
4766	Youth Fees	102,912	-	-	-
4772	Merchandise Sales	2,505	-	-	-
4812	Fund Transfer	1,573,355	-	-	-
<b>Total Revenues</b>		<b>2,212,322</b>	-	-	-
5110	Salary Accrual	(16,044)	-	-	-
5112	Salaries	756,630	-	-	-
5113	Overtime	2,778	-	-	-
5120	Bonus	625	-	-	-
5142	Benefits	117,745	-	-	-
5143	Retirement Expense	25,254	-	-	-
5502	FICA - County share	46,815	-	-	-
5504	Medicare - County Share	10,949	-	-	-
5512	SUTA Expense	1,520	-	-	-
5522	Workers Compensation	7,391	-	-	-
<b>Total Salary &amp; Benefits</b>		<b>953,663</b>	-	-	-
5172	Office Supplies	1,023	-	-	-
5173	Employee Recognition	420	-	-	-
5182	Operating Supplies	4,582	-	-	-
5183	Grant Expense	64	-	-	-



## Parks and Recreation Fund

**Parks and Recreation  
Fund**

**8**

**Department Code**

**0**

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget*</u>	<u>2025 Estimate*</u>	<u>2026 Proposed*</u>
5184	Donation Expense	184	-	-	-
5195	Professional Services	287,420	-	-	-
5201	Meetings/Conferences/Trg	3,761	-	-	-
5203	Working Meal Budget	506	-	-	-
5212	Telephone	3,152	-	-	-
5222	Postage	11	-	-	-
5232	Travel/Transport/Mileage/Parking	876	-	-	-
5242	Ads/Legal Notices	600	-	-	-
5253	Liability Insurance	130,123	-	-	-
5255	Utilities	202,432	-	-	-
5263	Contract Instructors	25,117	-	-	-
5265	Aquatic Expenditures	17,207	-	-	-
5266	Special Programs	8,437	-	-	-
5269	League Expenditures	8,642	-	-	-
5271	Ballfield / Trail / Port-a-pots	6,779	-	-	-
5277	Fair	20,573	-	-	-
5281	Computer Hardware/Software	21	-	-	-
5282	Repairs & Maintenance	5,098	-	-	-
5292	Maintenance Contracts	12,917	-	-	-
5382	Dues & Subscription	1,689	-	-	-
5392	Uniforms	393	-	-	-
5514	Sales Tax expense	(3)	-	-	-
5543	Late Fees / Finance Charges	-	-	-	-
5902	Capital Outlay	1,006,683	-	-	-
5911	Safety	64	-	-	-
5945	Treasurer Fees	3,980	-	-	-
5999	Fund Transfer	177,644	-	-	-
7049	OBH Youth Grant (100%)	33,964	-	-	-
7050	Childcare Relief Grant	5,499	-	-	-
<b>Total Operational Spend</b>		<b>1,969,858</b>	-	-	-
<b>Total Expenditures</b>		<b>2,923,519</b>	-	-	-
Ending Fund Balance		(37,682)	(37,682)	(37,682)	(37,682)

*\*Parks & Rec moved to General Fund in 2025*



## Human Services

Fund: 04 - (Human Services)

Department: 0

### Revenue

2,966,973

### Expense

2,922,948

### FTE

10.73

### Percentage Change (Budget)

-0.36%

\*Excluding Elected Official

### Salary and Benefits Cost

1,095,143

### Operational Costs

1,827,805



## Human Services

## Human Services Fund

4

Department Code

0

Account	Description	2024 Actual	2025 Budget	2025 Estimate	2026 Proposed
	Beginning Fund Balance	1,614,977	1,975,841	1,975,841	2,165,835
4112	Current Taxes	253,827	242,509	242,509	243,817
4122	Delinquent Taxes	7	-	-	-
4132	Interest & Penalties	4	-	-	-
4346	Donations	21,579	10,000	13,000	9,000
4426	Alan Green Grant-Food Pantry	-	-	-	1,000
4428	Alan Green Grant-Snow Plow	-	-	-	2,000
4429	Food Pantry Assistance Grant	-	-	-	
4512	Specific Ownership	15,993	10,000	10,000	10,000
4522	Interest Income	79,176	67,722	67,722	60,950
4552	Sale of Assets/Equipment	-	-	-	-
4602	CW - Administration 100%	45,567	28,150	28,150	31,484
4604	Administration	187,296	133,604	133,604	119,744
4610	Child Care Allocation	88,938	145,312	145,312	119,702
4611	Adult Protection	34,450	25,600	25,600	21,600
4612	TANF/CO Works	71,525	81,458	81,458	83,468
4629	LEAP Outreach	21,773	21,412	21,412	20,000
4630	LEAP Admin	278	6,508	6,508	6,508
4633	CW - Allocation 80/20	287,930	340,515	340,515	335,242
4633	CW - Allocation 90/10	52,760	60,272	60,272	60,317
4635	State Incentives	824	500	500	500
4637	Federal Incentives	-	100	100	100
4639	AF - Aid to Needy, Disabled & Blind	29,500	24,000	24,000	24,000
4648	AF - Home Care Allowance / HCBS	314	5,000	5,000	5,000
4651	Grant Revenue	59,000	2,000	2,000	-
4652	Miscellaneous	45,026	-	808	-
4661	CSBG Grant(s)	-	5,205	5,205	5,205
4664	AF - Old Age Pension	56,987	55,000	55,000	55,000
4665	Food Assistance	1,488,980	1,200,000	1,500,000	1,200,000
4666	Food Commodities/TEFAP	78,149	50,000	50,000	20,000
4670	CW-PRTF/FFS	1,800	-	-	-
4671	Child Support Services-(IGA Clear Creek)	43,959	20,000	20,000	20,000
4672	CW - Core Services	29,758	82,336	82,336	82,336
4675	Medical Assistance Grant	10,591	-	-	-
4812	Fund Transfer	350,000	350,000	350,000	350,000
4999	LEAP Benefits	17,849	80,000	80,000	80,000
	Total Revenues	3,373,842	3,047,203	3,351,011	2,966,973
5110	Salary Accrual	2,063	-	2,063	5,000
5112	Salaries	583,276	681,881	681,881	718,032
5113	Overtime	2,432	5,000	5,000	5,000
5117	On Call Wages	15,558	15,600	15,600	18,200
5142	Health benefits	137,680	163,865	196,200	251,923
5143	Retirement expense	28,753	63,400	33,000	34,103
5502	Fica-county share	36,990	41,785	41,785	45,957
5504	Medicare-county share	8,651	11,530	10,530	10,748
5512	Suta expense	1,223	2,890	1,500	1,483
5522	Workers comp	8,696	4,697	5,115	4,697
	Total Salaries & Benefits	825,322	990,649	992,674	1,095,143



## Human Services

Human Services Fund

4

Department Code

0

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
7000	Administration (non-employee costs)	10,395	15,000	7,000	15,000
7031	Adult Protection (80%)	1,838	16,000	2,000	3,000
7010	AF - Aid to Needy, Disabled & Blind (80%)	35,644	30,000	45,000	30,000
7048	AF - Home Care Allowance / HCBS (95%)	330	6,000	-	6,000
7014	AF - Old Age Pension (100%)	51,597	50,000	50,000	50,000
5902	Capital Outlay	30,745	53,841	53,841	-
7003	Child Care (mixed but close to 90%)	66,315	100,000	70,000	100,000
7033	Child Support Svcs (0% but as of 7/2021 66%)	31,025	35,000	35,000	35,000
5281	Computer Hardware/Software	3,058	500	500	500
7008	CSBG (100%)	-	5,205	5,205	5,205
7035	CW - 80/20 (80%)	187,696	150,000	150,000	150,000
7001	CW - CORE Svcs (mixed=approx 96%)	3,247	45,767	1,000	25,000
7047	CW-PRTF/FFS	1,800	-	-	-
5184	Donation Expense (use beg. 1/1/2016)	23,892	10,000	23,801	10,000
7020	Emergency Assistance (0%)	14,142	20,000	20,000	23,000
5173	Employee Recognition	764	800	800	800
7015	Food Assistance (100%)	1,488,980	1,200,000	1,500,000	1,200,000
7016	Food Commodities/TEFAP (100%)	78,149	50,000	50,000	20,000
5183	Grant Expense	51,162	3,925	3,925	-
7032	Housing Authority Voucher Pgm (IGA 0%)	6,088	6,500	6,500	6,500
5543	Late Fees / Finance Charges (0%)	42	-	-	-
7007	LEAP Admin Expense	202	325	325	250
7011	LEAP Outreach Expense	-	1,213	1,213	750
7012	LEAP Outreach Incentive	1,796	-	-	-
7018	LEAP Benefits (100%)	17,849	80,000	80,000	80,000
5253	Liability Insurance	26,995	21,800	21,233	21,800
7050	Medical Assistance Grant (100%)	-	-	-	-
5182	Operating Expense	1,031	1,000	1,000	1,000
7006	TANF (100%, except for MOE)	52,874	40,000	40,000	40,000
5945	Treasurer Fees	-	-	-	-
5605	Alan Green Grant-food pantry	-	-	-	-
5607	Alan Green Grant-snow plow	-	-	-	4,000
5608	Food Pantry Assistance Grant	-	-	-	-
<b>Total Operational Spend</b>		<b>2,187,656</b>	<b>1,942,876</b>	<b>2,168,343</b>	<b>1,827,805</b>
<b>Total Expenditures</b>		<b>3,012,978</b>	<b>2,933,524</b>	<b>3,161,017</b>	<b>2,922,948</b>
Ending Fund Balance		1,975,841	2,089,520	2,165,835	2,209,860



## Senior Program

Fund: 01: (General Fund)

Department: 41

### Revenue

83,000

### Expense

361,476

### FTE

3.00

### Percentage Change (Budget)

23.12%

\*Excluding Elected Official

### Salary and Benefits Cost

262,698

### Operational Costs

98,778



## Veterans' Services

Fund: 01: (General Fund)

Department: 50

### Revenue

6,000

### Expense

32,510

### FTE

0.50

\*Excluding Elected Official

### Percentage Change (Budget)

-6.34%

### Salary and Benefits Cost

29,929

### Operational Costs

2,581

## Veterans' Services

General Fund  
Department Code

1  
50

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
4742	Veterans Office / Transportation	11,254	6,000	10,031	6,000
<b>Total Revenues</b>		<b>11,254</b>	<b>6,000</b>	<b>10,031</b>	<b>6,000</b>
5112	Salaries	25,596	30,456	30,456	27,715
5113	Overtime wages	379			
5120	Bonus	352			
5142	Health benefits	9	-	30	24
5502	FICA -County share	1,632	1,550	1,950	1,718
5504	Medicare-County share	382	425	465	402
5512	SUTA expense	53	238	100	55
5522	Workers Compensation	14	15	14	15
<b>Total Salaries &amp; Benefits</b>		<b>28,417</b>	<b>32,684</b>	<b>33,015</b>	<b>29,929</b>
5172	Office Supplies	18	100	200	100
5182	Operating Supplies	202	400	400	400
5201	Meetings/Conferences/Training/Meals	381	350	350	350
5203	Working Meal Budget	-	50	50	50
5212	Telephone	186	200	350	756
5222	Postage	-	40	73	40
5232	Travel/Transportation/Mileage/Parking	416	800	800	800
5281	Computer Items	304		23	-
5382	Dues/Subscriptions	25	85	85	85
<b>Total Operational Spend</b>		<b>1,532</b>	<b>2,025</b>	<b>2,331</b>	<b>2,581</b>
<b>Total Expenditures</b>		<b>29,949</b>	<b>34,709</b>	<b>35,346</b>	<b>32,510</b>



## Public Health

Fund: 05 - (Public Health)

Department: 0

### Revenue

400,339

### Expense

445,985

### FTE

3.00

\*Excluding Elected Official

### Percentage Change (Budget)

-10.87%

### Salary and Benefits Cost

374,660

### Operational Costs

71,325

## Public Health

Public Health Fund                      5  
Department Code                      0

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
	Beginning Fund Balance	344,001	411,938	411,938	321,191
4435	Radon Grant	-	-	-	7,690
4436	Core immunization funds	-	-	-	18,687
4437	Master PH Funds	-	-	-	70,982
4438	Tobacco(STEPP)Grant	-	-	-	80,000
4439	OPHP Infrastructure grant	-	-	-	68,096
4441	PH Emergency prep	-	-	-	29,246
4442	Cities Readiness Initiative (CRI) grant	-	-	-	18,750
4445	Child Fatality Prevention Grant	-	-	-	2,800
4522	Interest Income	14,951	19,332	19,332	17,399
4619	Septic Provider/Installer List	3,333	2,800	3,800	4,000
4622	Septic Permits	55,582	59,500	50,000	38,000
4623	Water Testing	3,890	3,000	3,000	4,800
4626	Facility Inspection License Fees	44,865	32,000	7,290	20,000
4651	Grants	272,337	397,492	260,000	-
4722	Public Health Contracts	31,345	22,000	5,500	11,000
4812	Fund Transfer	-	-	8,889	8,889
4932	ELC part 1	-	-	-	-
4933	OPHP Workforce	23,579	-	-	-
4934	Immunization "IZ" Funds 89k	4,538	-	-	-
<b>Total Revenues</b>		<b>454,420</b>	<b>536,124</b>	<b>357,811</b>	<b>400,339</b>
5110	Salary accrual	1,794	-	1,794	5,000
5112	Salaries	249,257	263,019	263,019	259,372
5113	Overtime wages	-	-	-	-
5142	Health Benefits	39,270	59,345	71,000	76,309
5143	Retirement Expense	11,705	17,394	12,000	12,969
5502	FICA - County Share	15,372	18,499	15,400	16,542
5504	Medicare - County Share	3,595	5,993	3,700	3,869
5512	SUTA Expense	499	1,023	500	534
5522	Workers Compensation	-	65	56	65
<b>Total Salaries &amp; Benefits</b>		<b>321,492</b>	<b>365,338</b>	<b>367,469</b>	<b>374,660</b>
5172	Office Supplies	3,032	3,000	1,500	1,500
5173	Employee Recognition	94	200	200	150
5182	Operating Supplies	3,679	2,300	3,500	3,600
5183	Grant Expense	33,492	97,891	20,000	-
5195	Professional Services	2,200	10,000	5,000	10,000
5201	Meetings/Conferences/Training	2,523	-	3,500	3,695
5203	Working Meal Budget	198	600	600	250
5212	Telephone	1,770	2,436	2,700	2,700
5222	Postage	335	200	500	800
5232	Travel/Transportation/Mileage/Parking	121	350	400	-



## Public Health

Public Health Fund                      5  
Department Code                        0

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
5242	Ads / Legal Notices	-	150	500	850
5253	Liability Insurance	9,474	12,600	12,170	12,600
5281	Computer Hardware/Software	1,035	200	500	-
5377	Immunization funds	-	-	-	18,687
5382	Dues/Subscriptions	600	-	600	750
5402	Retail food expense	4,945	4,000	27,619	150
5543	Late Fees / Finance Charges	35	-	-	-
5614	radon grant	-	-	-	3,752
5616	master ph funds	-	-	-	-
5617	tobacco grant	-	-	-	5,845
5618	opph infrastructure grant	-	-	-	-
5620	ph emergency preparedness	-	-	-	113
5621	cities readiness initiative (CRI)	-	-	-	1,633
5624	Child Fatality Prevention	-	-	-	2,800
5945	Treasurer's Fees	1,459	1,100	1,800	1,100
<b>Total Operational Spend</b>		<b>64,992</b>	<b>135,027</b>	<b>81,089</b>	<b>71,325</b>
<b>Total Expenditures</b>		<b>386,483</b>	<b>500,365</b>	<b>448,558</b>	<b>445,985</b>
Ending Fund Balance		411,938	447,697	321,191	275,545



## Public Works

Fund: 02 - (Public Works)

Department: 0

### Revenue

3,972,775

### Expense

4,523,042

### FTE

22.00

### Percentage Change (Budget)

-10.91%

\*Excluding Elected Official

### Salary and Benefits Cost

2,439,649

### Operational Costs

2,083,393

## Public Works

Public Works Fund

2

Department Code

0

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
	Beginning Fund Balance	2,920,566	2,859,067	2,859,067	2,102,421
4112	Current Taxes	487,509	465,771	465,771	934,055
4122	Delinquent Taxes	23	-	-	-
4132	Interest & Penalties	449	-	188	-
4152	Insurance Revenue	29,662	-	57,361	-
4212	Clerk & Recorder	31,431	30,000	30,000	30,000
4340	Public Works Fees	100	1,000	1,000	1,000
4512	Specific Ownership Tax	30,718	20,000	20,000	20,000
4522	Interest Income	134,032	132,571	132,571	119,314
4552	Sale of Assets	218,500	27,000	27,000	-
4652	Miscellaneous	485	300	435	300
4653	State Park User Fee	-	50,000	25,000	75,000
4800	SRS	7,796	-	17,932	8,106
4812	Fund Transfer <c/b considered gaming tax>	2,000,000	2,000,000	2,000,000	2,000,000
4833	Taylor Grazing -federal stipend	18	-	4	-
4834	Public Works Permits	13,143	8,000	8,000	8,000
4852	Highway Users Tax	736,022	775,953	775,953	755,000
4872	Fuel Sales-I(outside fuel sales)	30,498	22,000	22,000	22,000
<b>Total Revenues</b>		<b>3,720,386</b>	<b>3,532,595</b>	<b>3,583,215</b>	<b>3,972,775</b>
5110	Salary Accrual	11,597	-	11,597	8,000
5112	Salaries	1,284,418	1,456,881	1,456,881	1,525,842
5113	Overtime	70,746	90,000	90,000	92,000
5117	On Call Pay	42,844	55,000	55,000	55,000
5142	Health Benefits	307,025	431,431	431,431	509,963
5143	Retirement Expense	63,778	110,381	69,000	74,555
5502	FICA - County Share	86,102	105,220	90,000	103,717
5504	Medicare - County Share	20,137	33,300	22,000	24,257
5512	SUTA Expense	2,786	8,500	3,500	3,346
5522	Workers Compensation	42,026	42,969	38,790	42,969
<b>Total Salaries &amp; Benefits</b>		<b>1,931,459</b>	<b>2,333,682</b>	<b>2,268,199</b>	<b>2,439,649</b>
5172	Office Supplies	2,900	3,500	2,975	3,500
5173	Employee Recognition	730	1,100	1,100	1,100
5182	Operating Supplies	14,889	16,500	16,500	16,500
5195	Professional Services	102	1,750	350	1,750
5201	Meetings/Conferences/Training	3,785	17,900	14,320	17,900
5202	Engineering	3,330	280,000	280,000	50,000
5203	Working Meal Budget	-	200	200	200
5212	Telephone	6,543	7,500	7,500	7,500
5222	Postage	6	100	1	100
5223	Remittance To Black Hawk	148,365	148,034	148,208	148,034
5224	Remittance To Central City	10,963	12,874	12,980	12,874
5232	Travel/Transportation/Mileage/Parking	243	200	100	200
5253	Liability Insurance	33,435	34,500	33,722	34,500
5255	Utilities	54,751	68,000	68,000	68,000
5281	Computer Hardware/Software	1,922	2,000	2,000	2,000
5282	R&M - PW vehicles	158,486	192,500	231,000	231,000
5283	R&M - non PW vehicles	3,648	10,000	12,500	12,000



## Public Works

**Public Works Fund**  
**Department Code**

**2**  
**0**

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
5287	R&M - Building/Equipment	-	2,000	48,122	2,000
5292	Maintenance/Copier/Software Contracts	6,694	25,760	25,760	9,750
5382	Dues/Subscriptions	2,026	2,760	6,487	12,352
5392	Uniforms	15,391	18,000	18,000	19,620
5543	Late Fees / Finance Charges	4			
5582	Communications	2,521	1,500	2,062	5,000
5901	Equipment/Vehicle Accessories (under 5k)	9,440	4,750	4,750	3,543
5902	Capital Outlay (equipment over 5k)	841,789	527,784	531,885	750,819
5904	Traffic Materials (Signs) traffic control devices	12,217	16,500	16,500	16,500
5905	Tools	6,045	7,000	7,000	7,701
5906	Steel (was Iron)	1,834	3,000	3,000	3,000
5907	Drainage Materials (Culverts)	903	12,500	-	-
5908	Diesel/Fuel	145,893	280,000	173,600	199,000
5909	Blades	23,295	28,000	28,000	30,800
5910	Tires	44,396	50,000	50,000	50,000
5911	Safety-equipment training	10,701	10,500	10,500	11,350
5920	R&M - Asphalt	1,236	5,000	2,500	5,000
5921	Road Prjct Mtls (ex. 3"minus, recyc asphalt)	27,221	565,000	15,040	15,000
5922	Road Base	66,950	75,000	75,000	82,500
5924	Dust Suppressant	134,436	155,000	155,000	173,600
5928	Equipment Rental-(emergency rentals)	-	30,000	-	10,000
5933	Geotextiles	-	13,300	-	-
5934	Contracted Construction (projects over 5k)	-	10,000	-	-
5935	Snow/Ice Control Material-Ice Slicer	28,084	30,000	30,000	30,000
5945	Treasurer Fees	25,252	36,000	36,000	36,000
5122	Referral Incentive	-	2,700	1,000	2,700
5125	Hiring Incentive	-	7,000	-	-
5121	Retention Incentive	-	27,500	-	-
<b>Total Operational Spend</b>		<b>1,850,426</b>	<b>2,743,212</b>	<b>2,071,662</b>	<b>2,083,393</b>
<b>Total Expenditures</b>		<b>3,781,885</b>	<b>5,076,894</b>	<b>4,339,861</b>	<b>4,523,042</b>
Ending Fund Balance		2,859,067	1,314,768	2,102,421	1,552,154



## Solid Waste

Fund: 06 - Solid Waste

Department: 0

Revenue

727,087

Expense

632,800

FTE

4.50

\*Excluding Elected Official

Percentage Change  
(Budget)

-27.98%

Salary and Benefits  
Cost

380,377

Operational Costs

252,423

## Solid Waste

**Solid Waste Fund**  
**Department Code**

**6**  
**0**

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
	Beginning Fund Balance	560,898	518,150	518,150	256,910
4112	Current Taxes	162,311	155,074	155,074	155,910
4122	Delinquent Taxes	5	-	-	-
4132	Interest & Penalties	152	-	62	-
4143	Trash Fees	288,568	329,350	329,350	329,350
4144	Recycling Revenue	24,095	18,000	18,000	18,000
4512	Specific Ownership	10,227	7,000	8,092	15,000
4522	Interest Income	23,631	23,208	23,208	20,887
4552	Sale of Assets	-	35,000	35,000	-
4801	Slash / Mulch / Clean Chips	272	500	500	500
4812	Fund Transfer	-	187,440	187,440	187,440
<b>Total Revenues</b>		<b>509,261</b>	<b>755,572</b>	<b>756,726</b>	<b>727,087</b>
5110	Salary Accrual	(1,289)	-	(1,289)	4,000
5112	Salaries	205,455	265,007	467,189	267,540
5113	Overtime	4,400	2,500	2,500	4,400
5120	Bonus	625	-	-	-
5142	Health Benefits	33,093	66,936	66,936	64,142
5143	Retirement Expense	8,834	16,157	12,300	12,214
5502	FICA - County Share	13,001	17,909	16,000	16,860
5504	Medicare - County Share	3,040	6,516	4,000	3,943
5512	SUTA Expense	425	1,154	550	544
5522	Workers Compensation	8,794	6,734	5,615	6,734
<b>Total Salaries &amp; Benefits</b>		<b>276,378</b>	<b>382,913</b>	<b>573,801</b>	<b>380,377</b>
5172	Office Supplies	426	800	800	800
5173	Employee Recognition	-	200	200	250
5182	Operating Supplies	2,638	2,900	1,450	4,100
5195	Professional Services	800	1,000	1,000	1,000
5201	Meetings/Conferences/Training/Meals	3,500	6,500	3,900	7,800
5203	Working Meal Budget	-	100	-	100
5212	Telephone	197	250	250	250
5232	Fuel/Travel/Transportation/Mileage/Pkg	18,512	42,000	23,100	32,000
5253	Liability Insurance	7,658	6,500	6,282	6,500
5255	Utilities	1,374	1,800	1,800	1,800
5262	Disposal: Tires, Electronics, Etc.	8,205	15,000	11,250	15,000
5263	Contract Hauling Trash	46,394	10,000	10,000	36,000
5264	Landfill Fees	75,315	93,200	69,900	93,200
5281	Computer Hardware/Software	484	1,000	500	500
5282	Repair/Maintenance	24,011	24,000	24,000	26,400
5382	Dues/Subscriptions/Operating Fee	-	1,500	750	1,500
5392	Uniforms-Employee	2,208	3,120	3,120	4,578
5445	Restroom Facilities	3,525	3,780	3,780	4,170
5901	Equipment under 5k	-	-	-	-
5902	Capital Outlay	70,910	273,603	273,603	7,775





**Solid Waste**

Solid Waste Fund                   6  
Department Code                0

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
5911	Safety	1,341	1,200	1,200	1,500
5943	Donations to Outside Organizations	-	80	80	-
5945	Treasurer Fees	8,133	7,200	7,200	7,200
Total Operational Spend		275,631	495,733	444,165	252,423
Total Expenditures		552,009	878,646	1,017,966	632,800
Ending Fund Balance		518,150	395,076	256,910	351,197

## Library

Fund: 03 - (Library)

Department: 0

### Revenue

699,987

### Expense

650,761

### FTE

4.95

### Percentage Change (Budget)

5.10%

\*Excluding Elected Official

### Salary and Benefits Cost

408,356

### Operational Costs

242,405

# Library

Library Fund 3  
Department Code 0

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
	Beginning Fund Balance	558,906	657,403	657,403	722,020
4112	Current Taxes	604,197	597,199	597,199	632,487
4122	Delinquent Taxes	8	-	-	-
4132	Interest & Penalties	581	-	241	-
4340	Library Fees	2,685	2,000	2,000	2,000
4346	Donations	-	-	300	-
4512	Specific Ownership	39,712	35,000	35,000	35,000
4522	Interest Income	29,544	19,884	25,000	25,000
4651	Grant Revenue	6,728	5,500	6,000	5,500
4652	Misc & Cash Drawer Over/Under	-	-	-	-
4855	Friends of the Library Contribution	-	3,500	3,500	-
<b>Total Revenues</b>		<b>683,455</b>	<b>663,083</b>	<b>669,240</b>	<b>699,987</b>
5110	Salary Accrual	3,172	-	-	5,000
5112	Salaries	273,452	292,662	300,000	297,975
5142	Health Benefits	43,075	56,000	68,000	68,000
5143	Retirement Expense	10,534	11,120	12,977	13,254
5502	Social Security Expense	16,877	18,140	19,481	18,848
5504	Medicare Expense	3,947	4,250	4,570	4,421
5512	Unemployment Insurance Expense	547	890	523	608
5522	Worker's Compensation	209	250	170	250
<b>Total Salaries &amp; Benefits</b>		<b>351,813</b>	<b>383,312</b>	<b>405,721</b>	<b>408,356</b>
5172	Office Supplies	3,677	3,000	3,000	3,000
5173	Employee Recognition	399	400	400	400
5182	Operating Supplies	418	800	800	800
5183	Grant Expense	6,754	5,500	6,000	5,500
5184	Donation Expense	100	-	-	-
5195	Professional Services	62,119	62,714	62,714	74,720
5201	Meetings/Conferences/Training	953	3,000	1,000	3,000
5203	Working Meal Budget	43	500	300	500
5212	Telephone	2,956	3,000	3,100	3,200
5222	Postage	68	200	200	200
5232	Travel/Transportation/Mileage/Parking	665	2,000	1,000	2,000
5242	Ads/Legal Notices	543	1,000	1,000	1,000
5253	Liability Insurance	9,372	14,700	14,113	14,700
5255	Utilities	23,806	27,500	20,000	22,000
5257	Building Maintenance	9,490	9,700	9,700	9,700
5266	Programming	4,406	8,500	5,000	6,000
5272	Operating Mt'ls (circulation items)	21,744	25,000	21,000	25,000
5281	Computer Hardware/Software	738	500	500	600
5282	Repairs & Maintenance	2,599	3,000	3,700	3,000
5286	Website	205	200	700	700
5292	Maintenance Contracts	9,565	10,000	10,000	11,000
5382	Dues & Subscriptions	2,659	3,200	2,600	3,200
5543	Late Fees / Finance Charges	13	-	-	-
5902	Capital Outlay	50,040	30,000	11,630	



Library

Library Fund 3  
Department Code 0

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
5912	Lease Payments	1,445	1,445	1,445	1,685
5945	Treasurer's Fees	18,368	20,000	19,000	20,500
Total Operational Spend		233,145	235,859	198,902	242,405
Total Expenditures		584,958	619,171	604,623	650,761
Ending Fund Balance		657,403	701,315	722,020	771,246



## DOLA & Community Funding

**General Fund**  
**Department Code**

**1**  
**43**

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
4649	PILT INCOME	126,031	115,697	135,462	135,462
4651	Grant Revenue		-		-
4850	DOLA - RE-1 School Based Counseling Prgm	16,298	37,845	37,845	15,900
4860	DOLA - Ambulance Authority	891,641	1,126,416	1,126,416	1,097,656
4870	ARPA Funding	17,135	-	-	-
4875	EMS Grant (FRETAC)	5,000	-	-	-
4880	Local Assistance Funding (LATCF)	100,000	-	-	-
<b>Total Revenues</b>		<b>1,156,105</b>	<b>1,279,958</b>	<b>1,299,723</b>	<b>1,249,018</b>
5050	DOLA - RE-1 School Based Counseling Prgm	16,298	37,845	37,845	15,900
5069	DOLA - Ambulance Authority	891,641	1,126,416	1,126,416	1,097,656
5373	IGA - Ambulance	623,577	595,680	595,680	714,816
5925	Jefferson Center	10,000	50,000	50,000	50,000
5936	Peak to Peak Chorale	1,000	1,000	1,000	1,000
5940	Teens, Inc - Nederland	1,000	5,000	5,000	5,000
5941	Child Care	100,000	-	-	-
5943	Community Prgms / One-Time Donations	5,000	-	-	5,000
5946	Mount Evans Hospice Care	10,000	30,000	30,000	30,000
5948	Gilpin Historical Society	-	2,500	2,500	2,500
5952	Timberline Fire Protection District (Egress Routes)/mitigation	50,000	50,000	50,000	150,000
5953	After Prom Parties	2,000	3,000	3,000	3,000
5959	Gilpin Education Foundation		1,000	1,000	-
5970	High Country Auxillary	600	1,500	1,500	1,500
5984	Canyon Cares of Coal Creek Canyon	3,000	3,000	3,000	3,000
5990	EMS Grant (FRETAC)	5,000			
5992	Always Choose Adventures	-	10,000	10,000	10,000
5993	Belvidere Foundation	-	15,000	15,000	15,000
5994	Friends of the Community Center	-	2,000	2,000	2,000
5996	Clear Creek Economic Development Corporation	-	2,500	2,500	2,500
5997	Main Street Central City	-	450	450	450
5988	ARPA Community funding	17,135			
5989	Porchlight	4,373	4,373	4,373	4,373
<b>Total Expenditures</b>		<b>1,740,624</b>	<b>1,941,264</b>	<b>1,941,264</b>	<b>2,113,695</b>



## Conservation Trust

Fund: 07 - (Conservation Trust)

Department: 0

### Revenue

63,289

### Expense

700

### FTE

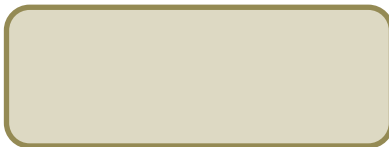


\*Excluding Elected Official

### Percentage Change (Budget)

0.00%

### Salary and Benefits Cost



### Operational Costs

700



**Conservation Trust**

Conservation Trust Fund                   7  
Department Code                         0

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Adopted</u>
	Beginning Fund Balance	115,958	167,466	167,466	211,766
4522	Interest Income	5,802	3,654	5,000	3,289
4650	State Lottery Funds	61,319	31,534	40,000	60,000
	<b>Total Revenues</b>	<b>67,121</b>	<b>35,188</b>	<b>45,000</b>	<b>63,289</b>
5195	Professional Services	15,000	-	-	-
5945	Treasurer's Fees	613	700	700	700
	<b>Total Expenditures</b>	<b>15,613</b>	<b>700</b>	<b>700</b>	<b>700</b>
	Ending Fund Balance	167,466	201,954	211,766	274,355



## Lodging Tax

Fund: 12 - (Lodging Tax)

Department: 0

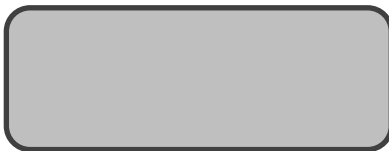
### Revenue

439,225

### Expense

428,302

### FTE

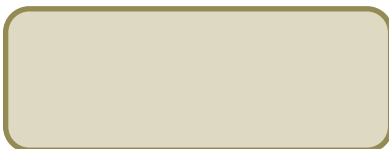


\*Excluding Elected Official

### Percentage Change (Budget)

44.70%

### Salary and Benefits Cost



### Operational Costs

428,302

## Lodging Tax

Lodging Tax Fund                      12  
Department Code                      0

<u>Account</u>	<u>Description</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Proposed</u>
	Beginning Fund Balance	110,316	242,873	242,873	258,975
4142	Lodging Tax	158,715	170,000	170,000	174,250
4145	4% Lodging tax	-	-	-	261,375
4522	Interest Income	7,329	4,000	8,102	3,600
<b>Total Revenues</b>		<b>166,044</b>	<b>174,000</b>	<b>178,102</b>	<b>439,225</b>
5195	Professional Services	883	-	-	-
5277	Fair	20,000	40,000	40,000	40,000
5549	Gilpin Advertising Panel (GAP) - 10%	7,775	17,000	17,000	52,275
5902	Capital Outlay	-	135,000	-	135,000
5941	Child Care	-	100,000	100,000	100,000
5945	Treasurer's Fees	4,829	4,000	5,000	6,000
5999	Fund Transfers				95,027
<b>Total Expenditures</b>		<b>33,487</b>	<b>296,000</b>	<b>162,000</b>	<b>428,302</b>
	Ending Fund Balance	242,873	120,873	258,975	269,898

