

# Washington County Colorado



## 2024 Budget

Board of County Commissioners

*Gisele Jefferson, District 1*

*Kent Vance, District 2*

*Lea Ann Laybourn, District 3*

## **Washington County, Colorado Budget Message 2024**

Washington County, named for President George Washington, was established February 9, 1887 from part of Weld County. In 1903, additional tracts from Adams and Arapahoe Counties were added to form the present county boundaries. Akron was named the county seat. The name is Greek for “summit”; as the town is supposedly built on the highest point of the Chicago, Burlington and Quincy Railroad between Chicago and Denver.

The county area is 2,523 square miles, 12<sup>th</sup> in area among Colorado’s 64 counties. The population according to the 2020 census is 4,817 (50<sup>th</sup> of the 64 Colorado counties), an average density of less than two people per square mile. Roughly forty-six percent of the residents live within the two incorporated towns in Washington County, Akron and Otis, leaving the rural areas very sparsely populated. Washington County relies heavily on agriculture, oil and gas production and public utilities, along with state and federal dollars to support local government services.

The County became detabored in 1996.

Washington County is a member of County Technical Services Inc. (CTSI) which provides a variety of services to Colorado Counties, municipalities and special districts. One of these services is the health insurance pool that has helped to keep health care costs lower than similar entities that are in the private sector. The County will experience a substantial increase of 15% since 2024.

On April 21, 2000 Washington County entered into a 20-year lease purchase agreement with North Country Financial Corporation of Colorado for the purpose of constructing and financing the County’s new Justice Center. In August 2008 these certificates were rolled into a new agreement with Wells Fargo at a decreased interest rate, resulting in annual payment reduction of \$127,731. During the 2011 Fiscal Year the Board of County Commissioners made the decision to once again refinance the Justice Center, this time saving an additional \$800,000 over the next 10 years. The Justice Center building was paid off on July 11<sup>th</sup>, 2019. The Justice Center continues to receive no county tax payer dollars for its continual operation.

In addition to the administrative functions required of County governments, the 2024 budget provides on going funding levels to provide many services, including but not limited to the following: maintenance of 5725.93 lane miles of road, an ambulance service, a nursing home, the fairgrounds complex, mobile meals, support of the area senior citizen groups, 4-H and other youth programs, a health care clinic, emergency preparedness, a veterans’ service office, the solid waste disposal facility, the television translator system and numerous others.



The 2024 Washington County budget lists designated fund balances in five funds. A designated fund balance indicates a portion of fund equity for which the County has made tentative plans.

- 1) The Road and Bridge Fund has \$ 1,000,000 set aside for road projects or emergencies in 2023.
- 2) The Solid Waste Post Closure Fund includes a beginning balance of \$555,873.00 in compliance with EPA and Colorado Department of Public Health and Environment. This amount will also show up in the Solid Waste operational fund as a designated balance per GASB rule 54.
- 3) There have been two new Designated Funds established in the Health Care Fund: Nursing Home Long Term Debt Servicing funded in the amount of \$1,460,000 for 2022 and Ambulance Facility Upgrades funded in the amount of \$40,000 for 2019. Washington County used \$1,127,000 of the Nursing Home Long Term Debt Servicing Funds to refinance the Nursing Home in June of 2022. The Ambulance Department used \$40,000 in 2020 along with the County General Fund of \$160,000 to purchase a building for Washington County Emergency Center. Washington County secured a DOLA Grant in the amount of \$400,000 to help with the build of this new Facility. The new Washington County Emergency Center started construction in 2023 and should be finished by March of 2024.
- 4) The Justice Center was paid off on July 11, 2019 in the amount of \$945,920.55.
- 5) The Health and Human Services Fund has \$122,910.00 set aside as required by the State of Colorado and the Federal government related to funds for Early Intervention, Crisis Prevention and Family Preservation.

Washington County cooperates with neighboring counties to share services provided by Northeast Colorado Health Department, Centennial Mental Health, Eastern Colorado Services for the Developmentally Disabled, 13<sup>th</sup> Judicial District, Golden Plains Extension Service, W-Y Emergency Communications Center, Northeast Colorado Transportation Authority and Northeast Colorado Association of Local Governments.

Washington County owns and operates a Nursing Home and an Ambulance Service. These costs continue to be a point of consideration in Washington County's budgeting process every year. In the November 2006 election, a ballot initiative was passed allowing a 1.5% Sales and Use Tax to be charged throughout Washington County. This sales and use tax is designated for Health Care Operations, and continues to allow for these services in our communities.

The mill levy for the county remains at 30.251, the same as it was in 1996, with the exception of some minor abatements. Based on the current assessed valuation of \$178,618,628.00 this mill levy will generate an estimated \$5,403,392.00.

Washington County was one of the many counties affected by the September floods of 2013 and May 2015. Because of these two events the Board of County

Commissioners began working with the United States Army Corp of Engineers, Department of Local Affairs, Morgan, Logan and Sedgwick Counties to conduct watershed studies with hopes of finding ways to remediate future flooding issues. The process of a watershed planning study began in November 2015 when grant applications were submitted to the State of Colorado. An organization was selected in November of 2016 to perform this study with hopes of identifying several projects that can remediate future flooding along the South Platte and its tributaries.

Due to legislation regarding Public Trustee spending and revenue, the county will point out that we have specific line items in the budget for Public Trustee. Washington County has been budgeting this way for the Public Trustee for a quite some time and will continue to do so.

Legislation was passed in 2015 that increased all elected officials salaries across the state by 30%. This legislation had a built in component that allowed for the local jurisdiction to ask for legislation to take a lower percentage, 0, 10 or 20%, instead of the 30% enabled by legislation. The elected officials of Washington County have chosen to be included in legislation to reduce to a 20% level. While this legislation takes effect in January of 2016. This new legislation affected two newly elected positions in 2017 and the remainder of the elected officials saw that increase in 2019. Another part of this legislation also allows for future increases based on the Consumer Price Index for the Denver, Boulder and Greeley metro areas, these increases began in 2019.

The County created a Capital Projects Fund for the purpose of accounting for capital items purchased (CRS 30-25-202). Capital Projects Funding for the Washington County Nursing Home and the Washington County Ambulance Service are contained exclusively in the Health Care Fund. These two services are the sole recipients of the 1.5% Sales and Use Tax. All purchases must be approved by the Board of County Commissioners prior to an order being placed. A list of the possible items can be found on the capital projects budget page.

The budgetary basis of accounting used in developing the 2024 budget for the County is a modified accrual basis.



**RESOLUTION 89 - 2023**  
**RESOLUTION TO ADOPT THE BUDGET**

**A Resolution summarizing the adoption of the budget for the year 2024 and the allocation of expenditures and revenues for each fund, for Washington County, Colorado for the calendar year commencing on the first day of January, 2024 and ending the last day of December, 2024.**

WHEREAS, pursuant to C.R.S. 29-1-103, the Board of County Commissioners of Washington County, Colorado, is required to adopt an annual budget which shall present a complete financial plan by fund and by spending agency within each fund for the forthcoming budget year; and

WHEREAS, pursuant to C.R.S. 29-1-105, a proposed budget has been submitted to the Board for the 2024 budget year by January 10th, 2024; and

WHEREAS, as required by C.R.S. 29-1-106, the Board has caused to be published a notice stating that such proposed budget is open for inspection by the public; and

WHEREAS, said notice set a public hearing date of December 27th, 2023 at 9:00 a.m. at the Washington County Courthouse, 150 Ash, Akron, Colorado, and stated that at that time the Board would consider the proposed budget; and

WHEREAS, pursuant to the aforementioned published notice, the public hearing was called to order and jurisdiction was established to proceed; and

WHEREAS, the public hearing was held on this date and time and interested taxpayers were given the opportunity to file or register any objection to said proposed budget as required by law; and

WHEREAS, the Chairman declared the public hearing closed and the budget taken under advisement for further action and consideration; and

WHEREAS, based upon the proposed budget and evidence and testimony received by the Board at the public hearing, the Board has determined to adopt the following budget for fiscal year 2024 pursuant to C.R.S. 29-1-108; and

NOW THEREFORE, be it resolved by the Board of County Commissioners of Washington County, Colorado, as follows:

Section 1. That estimated expenditures for each fund is as follows:

General Fund - \$ 7,056,429.00  
Road and Bridge Fund - \$ 7,764,085.00  
Telecommunication Escrow Fund - \$ 0.00  
Health & Human Services Fund- \$ 1,421,803.00

Health Care Fund - \$1,753,100.00  
Nursing Home Operating Fund - \$3,715,580.00  
Pioneer Haven Operating Fund - \$129,800.00  
Medical Reserve Corp Fund - \$0.00  
TV Translator Fund - \$78,000.00  
Conservation Trust Fund - \$ 75,000.00  
Contingency Fund - \$ 45,000.00  
Solid Waste Disposal Fund - \$712,600.00  
Solid Waste Closure Fund - \$0.00  
Justice Center Fund - \$4,056,374.00  
Debt Service Fund - \$ 0.00  
Capital Projects Fund - \$497,500.00

Section 2. That estimated revenues for each fund are as follows:

General Fund

Property Taxes - \$ 4,063,574.00  
Other Revenue - \$ 1,868,787.00  
Beginning Fund Balance - \$5,640,034.00

Road and Bridge Fund

Property Taxes - \$ 580,689.00  
Other Revenue - \$ 5,413,628.00  
Beginning Fund Balance - \$ 6,399,447.00

Telecommunications Escrow Fund

Property Taxes - \$ 0.00  
Other Revenue - \$ 0.00  
Beginning Fund Balance - \$ 1,264.00

Health and Human Services

Property Taxes - \$ 312,583.00  
Other Revenue - \$ 1,167,283.00  
Beginning Fund Balance - \$ 978,680.00

Health Care Fund

Property Taxes - \$ 0.00  
Other Revenue - \$ 1,745,540.00  
Beginning Fund Balance - 1,654,520.00

Nursing Home Operating Fund

Property Taxes - \$ 0.00  
Other Revenue - \$ 3,901,610.00  
Beginning Fund Balance - \$ 1,821,089.00

Pioneer Haven Operating Fund

Property Taxes - \$ 0.00  
Other Revenue - \$ 152,350.00  
Beginning Fund Balance - \$ 326,172



Medical Reserve Corp Fund  
     Property Taxes - \$ 0.00  
     Other Revenue - \$ 0.00  
     Beginning Fund Balance - \$ 0.00

TV Translator Fund  
     Property Taxes - \$ 44,655.00  
     Other Revenue - \$ 2.00  
     Beginning Fund Balance - \$ 49,695.00

Conservation Trust Fund  
     Property Taxes - \$ 0.00  
     Other Revenue - \$ 32,850.00  
     Beginning Fund Balance - \$ 212,192.00

Contingency Fund  
     Property Taxes - \$ 44,655.00  
     Other Revenue - \$ 4.00  
     Beginning Fund Balance - \$ 470,059.00

Solid Waste Disposal  
     Property Taxes - \$ 89,309.00  
     Other Revenue - \$ 85,274.00  
     Beginning Fund Balance - \$ 1,455,967.00

Solid Waste Closure Fund (included in Solid Waste Fund)  
     Property Taxes - \$0.00  
     Other Revenue - \$ 0.00  
     Beginning Fund Balance - \$559,305.00

Justice Center Fund  
     Property Taxes -\$0.00  
     Other Revenue - \$ 3,691,304.00  
     Beginning Fund Balance – 3,114,412.00

Debt Service Fund-(included in Justice Center Fund)  
     Property Taxes - \$ 0.00  
     Other Revenue - \$ 0.00  
     Beginning Fund Balance - \$ 0.00

Capital Projects Fund  
     Property Taxes - \$267,928.00  
     Other Revenue - \$ 870.00  
     Beginning Fund Balance - \$985,388.00

Section 3. That the budget as submitted, amended and herein above summarized by fund, be, and the same is hereby approved and adopted as the budget of Washington County for the 2024 fiscal year.

Section 4. That the budget as hereby approved and adopted shall be signed by the members of the Board of County Commissioners and made a part of the public record of Washington County, Colorado.

Certified this 27th day of December 2023, at Akron, Colorado.

The foregoing Resolution was presented at a regular meeting of the Washington County Commissioners held on the 27th day of December 2023, by Commissioner Laybourn who moved its adoption. The motion was seconded by Commissioner Jefferson and on roll call vote, all votes being yes, the resolution was adopted.

*Lea Ann Laybourn*

Chairman

Attest: *Annie Kuntz*

Annie Kuntz, Clerk

*Sisile Jefferson*

Commissioner

*W A R Plume*

Commissioner





**RESOLUTION 90-2023**  
ANNUAL APPROPRIATION FOR THE FISCAL YEAR  
JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

**A resolution summarizing the budgetary appropriations of the Board of County Commissioners of Washington County for the year 2024 and the allocation to the various funds.**

WHEREAS, pursuant to C.R.S. 29-1-108, the Board of County Commissioners of Washington County is required to enact a resolution making appropriations for the ensuing fiscal year; and

WHEREAS, the statute requires that said action be taken prior to the beginning of the next fiscal year but after adoption of the County budget for said current fiscal year; and

WHEREAS, by prior action on the 27th of December, 2023, the Board adopted Resolution Number 89-2023, which approved a budget for fiscal year 2024; and

WHEREAS, pursuant to the aforementioned statute, the Board of County Commissioners by adoption of this resolution hereby appropriates such sums of money as may be deemed necessary to defray all necessary expenses and liabilities of Washington County, Colorado, for the next fiscal year.

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Washington County that the following appropriations are hereby made to the following funds as required by law:

1. To the General Fund of said County for the ordinary expenses including salaries, supplies, and funds previously appropriated for fee funds, and all other incidental expenses of said county the sum of \$7,056,429.00.

2. To the Road and Bridge Fund for the purpose of maintaining existing public roads and bridges and buildings, new roads, and bridges and incidental highway expenses, the sum of \$7,764,085.00.

3. To the Telecommunications Escrow Fund for the purpose of repairing roads after newly constructed telecommunications projects are completed, the sum of \$0.00

4. To the Health and Human Services Fund for the purpose of rendering general assistance, aid to dependent children, aid to the blind, old age pensions and other programs authorized by statute, the sum of \$1,421,803.00.

5. To the Health Care Fund in the sum of \$1,753,100.00.
6. To the Washington County Nursing Home Operational Fund for the purpose of providing a residential home environment for the elderly population, including skilled 24 hour nursing, dietary needs and companionship in the initial sum of \$3,715,580.00.
7. To Pioneer Haven for the purpose of providing low income housing possibilities primarily to the residents of Washington County in the sum of \$129,800.00.
8. To the Medical Reserve Corp Fund \$0.00.
9. To the TV Translator Fund, for the purpose of maintaining a television translator system the sum of \$78,000.00.
10. To the Conservation Trust Fund the sum of \$75,000.00.
11. To the Contingency Fund for the purpose of meeting emergency expenses created by storms, floods or other unforeseen events which expenses may be necessary for the welfare of citizens of said county, the sum of \$45,000.00.
12. To the Washington County Solid Waste Disposal Fund for the maintenance and daily operations of the Washington County sanitary landfill, the sum of \$712,600.00.
13. To the Washington County Solid Waste Closure Fund \$0.00.
14. To the Justice Center Fund for the purpose of maintaining the Washington County Justice Center, the sum of \$4,056,374.00.
15. To the Debt Service Fund the sum of \$0.00.
16. To the Capital Projects Fund for the purpose of long-term capital improvements such as purchase of vehicles, computers and other county capital improvements, the sum of \$497,500.00. Expenditures from this fund may only be made with prior approval by the Board of County Commissioners



To the extent which such appropriations may be necessary or desirable, the levies certified by all government subdivisions and agencies collecting taxes through the office of the County Treasurer of Washington County, Colorado are now approved and such respective sums appropriated.

Certified this 27th day of December, 2023, at Akron, Colorado.

The foregoing Resolution was presented at a regular meeting of the Washington County Commissioners held on the 27th day of December, 2023, by Commissioner Jefferson who moved its adoption. The motion was seconded by Commissioner Laybourn and on roll call vote, all votes being yes, the resolution was adopted.

Attest:

Ann Kent

Lea Ann Laybourn

Chairman

Shirley Jefferson

Commissioner

W. A. R. [Signature]

Commissioner



**RESOLUTION 91-2023**  
**RESOLUTION TO CERTIFY THE MILL LEVY**

WHEREAS, by adoption of Resolution 89-2023 the Board adopted the annual budget for the County for fiscal year 2024; and

WHEREAS, therefore pursuant to C.R.S. 29-1-108 and C.R.S. 39-1-111, the Board must certify its mill levies for the ensuing Fiscal Year; and

WHEREAS, to be consistent with the levying of taxes for all cities and towns, school districts, and special districts within Washington County by January 10th, 2024, the Board is desirous of certifying its mill levies at this time and in the following amounts.

**NOW THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Washington County, that there shall be and there is hereby levied against all taxable property, real, personal and mixed, tangible and intangible, not exempt by the law within Washington County, the following tax to wit:

|                           |                     |                             |
|---------------------------|---------------------|-----------------------------|
| Total assessed valuation: |                     | \$178,618,628               |
| General Fund:             | 22.750 mills        | \$ 4,063,574.00             |
| Road and Bridge Fund:     | 3.251 mills         | \$ 580,689.00               |
| Health & Human Services:  | 1.750 mills         | \$ 312,583.00               |
| Health Care Operation:    | 0.00 mills          | \$ 0.00                     |
| TV Translator Fund:       | 0.250 mills         | \$ 44,655.00                |
| Contingency Fund:         | 0.250 mills         | \$ 44,655.00                |
| Debt Service Fund:        | 0.000 mills         | \$ 0.00                     |
| Solid Waste Disposal:     | 0.500 mills         | \$ 89,309.00                |
| Capital Projects Fund:    | 1.500 mills         | \$ 267,928.00               |
| <b>Totals</b>             | <b>30.251 mills</b> | <b>\$ 5,403,392 Revenue</b> |

**BE IT FURTHER RESOLVED**, that the aforementioned levies shall be certified to the Washington County Assessor along with the levies of the cities and towns, school districts and special districts for further action as required by C.R.S. 39-1-111(2).



Certified this 27th day of December 2023, at Akron, Colorado.

The foregoing Resolution was presented at a regular meeting of the Washington County Commissioners held on the 27th day of December, 2023, by Commissioner Laybourn who moved its adoption. The motion was seconded by Commissioner Jefferson and on roll call vote, all votes being yes, the resolution was adopted.



*Annie Kuntz*  
Annie Kuntz, Clerk

*Lea Ann Laybourn*

Chairman

*Airle Jefferson*

Commissioner

*KT R V*

Commissioner

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## Washington County Colorado General Fund 2024 Summary

| <i>General Fund</i>              | <i>2022 Actual Budget</i> | <i>2023 Estimated Budget</i> | <i>2024 Budget</i> |
|----------------------------------|---------------------------|------------------------------|--------------------|
| Property Tax                     | 3,714,337                 | 3,873,959                    | 4,063,574          |
| Revenue other than property tax  | <b>2,466,478</b>          | <b>1,362,526</b>             | <b>1,868,787</b>   |
| Transfers from other funds       | 781,024                   | 295,281                      | 312,000            |
| Unreserved fund balance Jan 1    | 6,308,085                 | 6,222,789                    | 5,640,034          |
| Designated fund balance          | 0                         | 0                            |                    |
| <b>Total Revenue Available</b>   | <b>13,269,924</b>         | <b>11,754,555</b>            | <b>11,884,395</b>  |
| <b>Expenditures</b>              | <b>6,933,173</b>          | <b>5,998,311</b>             | <b>7,056,429</b>   |
| Transfers to other funds         |                           |                              |                    |
| Direct Deposit Fees/bank charges | 2,531                     |                              |                    |
| Treasurer's fees                 | 111,431                   | 116,211                      | 121,000            |
| Designated fund balance          |                           |                              |                    |
| <b>Total Expenditures</b>        | <b>7,047,135</b>          | <b>6,114,521</b>             | <b>7,177,429</b>   |
| Fund balance Dec 31              | 6,222,789                 | 5,640,034                    | 4,706,966          |

**Assessed Valuation for 2024**  
 2024 Certified Valuation \$ 178,618,628  
 Projected Revenue @30.251 mills

| <u>Mill Levy 2024 Appropriation</u> |               | <i>2023 Estimated Budget</i> | <i>2024 Budget</i>  |
|-------------------------------------|---------------|------------------------------|---------------------|
| General Fund                        | 22.750        | \$ 3,877,413                 | \$ 4,063,574        |
| Abatement Mill Levy to GF           |               | \$ -                         |                     |
| Road and Bridge                     | 3.251         | \$ 40,978                    | \$ 580,689          |
| Health and Human Services           | 1.750         | \$ 285,704                   | \$ 312,583          |
| TV Translator                       | 0.250         | \$ 40,815                    | \$ 44,655           |
| Contingency                         | 0.250         | \$ 40,815                    | \$ 44,655           |
| Land Fill                           | 0.500         | \$ 81,630                    | \$ 89,309           |
| Capital Projects                    | 1.500         | \$ 571,408                   | \$ 267,928          |
| <b>Total Projected Revenue</b>      | <b>30.251</b> | <b>\$ 4,938,763</b>          | <b>\$ 5,403,392</b> |

# General Fund Revenue

| Account No.            | Revenue Source  | 2022 Actual<br>Revenue | 2023 Estimated<br>Revenue | 2024 Budget<br>Revenue |
|------------------------|---|------------------------|---------------------------|------------------------|
| 010-00000-40100        | Current Tax   | 3,707,780.39           | \$ 3,868,094.64           | \$ 4,063,574.00        |
| 010-00000-40200        | Current Interest                                      | 6,443.97               | \$ 5,864.69               | \$ 5,000.00            |
| 010-00000-40300        | prior tax   | \$ 86.28               | \$ (275.55)               | \$ 30.00               |
| 010-00000-40400        | prior interest  | \$ 26.62               | \$ 26.18                  | \$ 30.00               |
| 010-00000-40500        | advertising   |                        | \$ -                      |                        |
| 010-00000-45500        | prudential stock dividend                             |                        |                           |                        |
| 010-00000-40600        | tax sale excess bid                                   |                        | \$ -                      |                        |
| 010-00000-47000        | distraind etc.  |                        | \$ -                      |                        |
| 010-00000-41510        | c-ups fee   | \$ 1,153.32            | \$ 300.00                 | \$ 750.00              |
| 010-00000-41515/41520  | courts-leaf fines/fees                                | \$ 1,108.64            | \$ 1,091.64               | \$ 1,000.00            |
| 010-00000-41545        | fish and game penalty                                 |                        |                           |                        |
| 010-00000-41998        | misc unclaimed ach deposit                            |                        |                           |                        |
| 010-00000-42000        | misc. collections local                               | \$ 31,195.32           | \$ 7,085.05               | \$ 25,000.00           |
| 1000-42001-42007/43020 | p&z sub-division permits                              | \$ 35,740.71           | \$ 5,940.20               | \$ 15,000.00           |
| 010-00000-42015        | CAPP ins.   | \$ 981,190.61          | \$ 299,999.33             | \$ 25,000.00           |
| 010-00000-42016        | cci workman comp ins                                  |                        |                           |                        |
| 010-00000-42017        | Grant Award DOLA Emergency                            |                        | \$ 2,500.00               | \$ 400,000.00          |
| 010-00000-42018        | pt foreclosure escrow acct                            | \$ 615.95              | \$ (38.49)                | \$ 100.00              |
| 010-00000-42019        | small business relief grant                           |                        |                           |                        |
| 010-00000-42020        | public trustee revenue                                | \$ 6,053.00            | \$ 4,270.00               | \$ 4,000.00            |
| 010-00000-42021        | Notary Treasurer                                      | \$ 100.00              | \$ -                      | \$ 100.00              |
| 010-00000-42025        | clerks election fees                                  |                        |                           |                        |
| 010-00000-42034        | copies & Machine Hire                                 |                        | \$ -                      |                        |
| 010-00000-42040        | Liquor License fees                                   | \$ 207.50              | \$ 225.00                 | \$ 150.00              |
| 010-00000-42049        | st. special tax fuel refund                           |                        |                           |                        |
| 010-00000-42076        | Sale of Count Property                                |                        | \$ 9,258.00               |                        |
| 010-00000-42085        | general fund capital refund<br>Refunds & Overpayments |                        | \$ -                      |                        |
| 010-00000-42097        | Reimbursement   | \$ 1,102.65            | \$ 281.50                 | \$ 500.00              |
| 010-00000-42100        | misc. emd collections                                 |                        | \$ 20,569.59              | \$ 18,000.00           |
| 010-00000-42102        | Admin Payroll Reimburs                                |                        |                           |                        |
| 0110-00000-42106       | County Gen Misc Emp Dep                               |                        |                           |                        |
| 010-00000-42110        | state oem grant                                       |                        | \$ 12,988.14              | \$ 30,000.00           |
| 010-00000-42125        | Dola Cares Fund Grant                                 | \$ 226,875.00          |                           |                        |
| 010-00000-42126        | Public Land Grant                                     | \$ 50,000.00           | \$ 50,000.00              |                        |
| 010-00000-42137        | oem activity grant                                    |                        |                           |                        |
| 010-00000-42139        | LEMS Laptop   |                        |                           |                        |
| 010-00000-42141        | Homeland Sec Grant                                    |                        |                           |                        |



# General Fund Revenue

| Account No.           |                               | 2022 Actual<br>Revenue | 2023 Estimated<br>Revenue | 2024 Budget<br>Revenue |
|-----------------------|-------------------------------|------------------------|---------------------------|------------------------|
| 010-00000-42146       | Colo. Hazard Mitigation grant |                        |                           |                        |
| 010-00000-42190       | EMD rent                      | \$ 18,166.27           | \$ 8,912.50               | \$ 16,200.00           |
| 010-00000-42195       | EMD printing/copy             |                        |                           |                        |
| 010-00000-42270       | Clerk Technology Grant 2019   | \$ 26,617.00           |                           |                        |
| 010-00000-42280       | Election Grant SB22-153       |                        | \$ 8,756.24               |                        |
| 010-00000-42340       | CSU Regional sec. funds       |                        |                           |                        |
| 010-00000-42344       | golden plains inc/ars labor   | \$ 566.80              | \$ 500.00                 | \$ 500.00              |
| 010-00000-42345       | csu horticulture pyrl act     |                        |                           |                        |
| 010-00000-42347       | csu venture c grant           |                        |                           |                        |
| 010-00000-42348       | csu innovate grant            |                        |                           |                        |
| 010-00000-42349       | csu anschutz grant            |                        |                           |                        |
| 010-00000-42350       | recycling grant (extension)   |                        |                           |                        |
| 010-00000-42570       | CDBG pass thru                |                        |                           |                        |
| 010-00000-42573       | Arickaree GOCO Grant          |                        |                           |                        |
| 010-00000-42600       | wash co. fair                 | \$ 5,579.00            | \$ 6,698.00               | \$ 6,000.00            |
| 010-00000-42601       | cty fair and rodeo memorial   |                        |                           |                        |
| 010-00000-42602       | fair advertisement            | \$ 51,190.00           | \$ 34,464.33              | \$ 45,000.00           |
| 010-00000-42603       | livestock sale                | \$ 299,884.27          | \$ -                      | \$ 300,000.00          |
| 010-00000-42605       | fairground rent non-fair date | \$ 2,815.00            | \$ 6,327.00               | \$ 7,500.00            |
| 010-00000-42606       | ticket sales/fair             | \$ 9,835.00            | \$ 15,744.33              | \$ 15,000.00           |
| 010-00000-42608       | fair rent rv/booths/stalls    | \$ 6,848.00            | \$ 8,201.00               | \$ 8,200.00            |
| 010-00000-42609       | Fair Royalty income           | \$ 400.00              | \$ 1,800.00               | \$ 1,500.00            |
| 010-00000-42613       | danny starlin memorial        |                        |                           |                        |
| 010-00000-42614       | Fair book Sales               | \$ 5.00                | \$ 25.00                  | \$ 50.00               |
| 010-00000-42615       | fair event center rental      | \$ 35,903.82           | \$ 21,080.82              | \$ 40,000.00           |
| 010-00000-42625       | carnival donation/fundraiser  | \$ 39.00               |                           | \$ 1,000.00            |
| 010-00000-42626       | carnival ticket sales         | \$ 28,404.39           | \$ 28,454.94              | \$ 32,000.00           |
| 010-00000-42630       | Grant for fairgrounds         | \$ 36,109.00           |                           |                        |
| 010-00000-42700       | misc. collections-state v.a.  | \$ 14,400.00           | \$ -                      | \$ 14,400.00           |
| 010-00000-42900       | Misc. collect- state cig. Tax | \$ 1,015.66            | \$ 1,025.90               | \$ 750.00              |
| 010-00000-42910       | seat belt penalty money       |                        |                           |                        |
| 010-00000-42920       | us treas pilt payment         | \$ 504.00              | \$ 548.13                 | \$ 650.00              |
| 010-00000-42936       | employee review cmte rev.     | \$ -                   | \$ 2,599.12               | \$ 3,000.00            |
| 010-00000-43010       | wash co economic dev          | \$ 8,372.50            | \$ 9,831.81               | \$ 20,000.00           |
| 010-00000-43050/43051 | assessor rev. report          |                        |                           |                        |
| 010-00000-43100       | misc. collect severance tax   | \$ 48,739.69           | \$ 56,127.13              | \$ 55,000.00           |
| 010-00000-43200       | Misc. collect- int. on invest | \$ 220.36              | \$ 890.90                 | \$ 900.00              |
| 010-00000-43201       | Market Value Correct/invest   | \$ 1,408.36            |                           |                        |
| 010-00000-43202       | Money Market Interest (BOC)   | \$ 23,181.66           | \$ 100,606.17             | \$ 100,000.00          |

# General Fund Revenue

| Account No.           |                               | 2022 Actual<br>Revenue | 2023 Estimated<br>Revenue | 2024 Budget<br>Revenue |
|-----------------------|-------------------------------|------------------------|---------------------------|------------------------|
| 010-00000-43203       | County Gen Annuity Acts       | \$ 156,569.17          | \$ 179,150.01             | \$ 175,000.00          |
| 010-00000-43204       | Colo trust interest earned    | \$ 51,267.60           | \$ 144,434.53             | \$ 140,000.00          |
| 010-00000-43205       | County Gen Cd Int Farmers     | \$ 4,738.22            | \$ 2,625.72               | \$ 5,000.00            |
| 010-00000-43206       | County Gen CD Interest        | \$ 1,048.67            | \$ 5,729.12               | \$ 7,500.00            |
| 010-00000-43207       | County Gen CD Int Equita      | \$ 2,929.11            | \$ 3,624.66               | \$ 3,500.00            |
| 010-00000-43208       | County Gen Cd Int TBK Bank    | \$ 612.17              | \$ -                      | \$ 750.00              |
| 010-00000-43209       | TD Ameritrade Interest        | \$ 737.77              | \$ 18,395.71              | \$ 20,000.00           |
| 010-00000-43300       | Misc. collect. Spec. own fee  | \$ 5,715.00            | \$ 5,376.00               | \$ 5,200.00            |
| 010-00000-43900       | sheriff various               | \$ 12,645.42           | \$ 12,368.55              | \$ 10,000.00           |
| 010-00000-43902       | MV penalty jake brake income  |                        | \$ -                      |                        |
| 010-00000-43904       | Sheriff's Sale of Equip.      |                        | \$ -                      |                        |
| 010-00000-43910       | akron law enforcement con     | \$ 216,432.00          | \$ 198,396.00             | \$ 233,746.56          |
| 010-00000-43920       | Otis Law Enforcement          | \$ 29,166.29           | \$ 25,260.92              | \$ 35,000.00           |
| 010-00000-43930       | div of wildlife/law enforce   |                        | \$ -                      |                        |
| 010-00000-43933       | s/o confiscated items         |                        |                           |                        |
| 010-00000-43935       | sheriff outside svcs. Ba/ua   |                        |                           |                        |
| 010-00000-43937       | Sheriff Seatbelt Grant        | \$ 2,809.01            | \$ 2,188.47               | \$ 2,200.00            |
| 010-00000-43940       | sheriff/vale grant            | \$ 14,780.00           | \$ 16,612.00              | \$ 14,780.00           |
| 010-00000-43950       | sheriff/voco grant            |                        | \$ -                      |                        |
| 010-00000-43952/43958 | sheriff/equipment grant       | \$ -                   |                           |                        |
| 010-00000-43954       | s/o concealed weapons rev.    | \$ 1,920.00            | \$ 4,235.86               | \$ 4,000.00            |
| 010-00000-43958       | Shrf Ojp Deputy Vest grant    |                        | \$ -                      |                        |
| 010-00000-43962       | s/o vin inspections           |                        |                           |                        |
| 010-00000-43963       | marijuana eradification grant |                        |                           |                        |
| 010-00000-43979/43980 | s/o cdot dui grant            | \$ 3,017.42            | \$ 174.54                 | \$ 2,000.00            |
| 010-00000-43981       | so ctrm scrty stpnd/equip     | \$ 4,967.25            | \$ 2,205.00               | \$ 4,500.00            |
| 010-00000-43982       | s/o post reimbursements       | \$ -                   | \$ 9,349.38               | \$ 9,000.00            |
| 010-00000-44000       | transfer in                   | \$ -                   | \$ -                      |                        |
| 010-00000-44100       | transfer in- clerk's fee      |                        | \$ -                      |                        |
| 010-00000-44200       | transfer in- treasurer fee    |                        | \$ -                      |                        |
| 010-00000-44410       | transfer in Admin Fees        |                        | \$ -                      |                        |
| 010-00000-44500       | insurance overage             |                        | \$ -                      |                        |
| 010-00000-44525       | Federal Tax Overpayment       |                        | \$ -                      |                        |
| 010-00000-44550       | CHP - Insurance Reimburs.     |                        | \$ -                      |                        |
| 010-00000-45050       | direct deposit wire fees      |                        |                           |                        |
| 010-00000-45051       | Bank Charges                  | \$ -                   | \$ -                      | \$ (50.00)             |
| 010-00000-45052       | Bank Statement Additions      |                        |                           |                        |
| 010-00000-45110       | Refunds                       |                        |                           |                        |
| 010-41020-43050       | assessor rev. report          | \$ 1,213.50            | \$ 5,585.25               | \$ 4,000.00            |
| 010-41020-43051       | assessor rev. other           | \$ 361.10              |                           | \$ 350.00              |
|                       | <b>Total Other Revenue</b>    | <b>\$ 6,180,814.44</b> | <b>\$ 5,236,484.96</b>    | <b>\$ 5,932,360.56</b> |

# General Fund Expenditures

| Account No. | Expenditures                        | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget    |
|-------------|-------------------------------------|-----------------------------|--------------------------------|-------------------|
| 010.41002   | <b><u>County Commissioners</u></b>  |                             |                                |                   |
|             | 51100 Salaries                      | \$ 195,651.96               | \$ 207,000.00                  | \$ 210,000        |
|             | 52100 Benefits                      | \$ 64,432.66                | \$ 52,000.00                   | \$ 59,500         |
|             | 52600 Workers' Comp                 | \$ 333.00                   | \$ 542.97                      | \$ 600            |
|             | 55350 Telephone                     | \$ 2,076.52                 | \$ 2,788.48                    | \$ 2,000          |
|             | 55360 Postage & supplies            | \$ 1,495.54                 | \$ 8,810.79                    | \$ 3,000          |
|             | 55800 Mileage and expenses          | \$ 6,730.62                 | \$ 6,731.84                    | \$ 7,500          |
|             | 55850 Dues, meetings & training     | \$ 25,997.80                | \$ 31,707.11                   | \$ 30,000         |
|             | 56050 office supplies               |                             |                                | \$ 3,000          |
|             | <b>Total County Commissioners</b>   | <b>\$ 296,718.10</b>        | <b>\$ 309,581.19</b>           | <b>\$ 315,600</b> |
| 010.41004   | <b><u>County Attorney</u></b>       |                             |                                |                   |
|             | 51100 Salaries                      |                             |                                |                   |
|             | 52100 Benefits 7.6%                 |                             |                                |                   |
|             | 52600 Work Comp.                    | \$ 183.00                   | \$ 171.00                      | \$ 180            |
|             | 53190 Services Contract             | \$ 126,971.34               | \$ 139,500.00                  | \$ 145,000        |
|             | 53220 Professional Services         |                             |                                |                   |
|             | 55350 Telephone                     | \$ -                        |                                |                   |
|             | 55360 Postage                       | \$ -                        |                                |                   |
|             | 55800 Mileage and expenses          | \$ -                        |                                |                   |
|             | 55850 Dues, meetings & training     | \$ 99.00                    |                                |                   |
|             | 56050 Office supplies               | \$ 95.13                    |                                |                   |
|             | <b>Total County Attorney</b>        | <b>\$ 127,348.47</b>        | <b>\$ 139,671.00</b>           | <b>\$ 145,180</b> |
| 010.41006   | <b><u>Planning &amp; Zoning</u></b> |                             |                                |                   |
|             | 53100 Building Inspector Fees       | \$ -                        | \$ -                           | \$ 1,350          |
|             | 53230 Contract Services             |                             |                                | \$ -              |
|             | 55360 Postage                       | \$ 56.85                    | \$ 41.79                       | \$ 250            |
|             | 55450 Advertising & legal notices   | \$ 328.56                   | \$ 267.60                      | \$ 500            |
|             | 55800 Mileage and expenses          | \$ 3,650.00                 | \$ 3,600.00                    | \$ 4,000          |
|             | 56060 Operating supplies            | \$ 9.97                     | \$ -                           | \$ 500            |
|             | <b>Total Planning &amp; Zoning</b>  | <b>\$ 4,045.38</b>          | <b>\$ 3,909.39</b>             | <b>\$ 6,600</b>   |



# General Fund Expenditures

| Account No. | Expenditures                        | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget      |
|-------------|-------------------------------------|-----------------------------|--------------------------------|---------------------|
| 010.41009   | <b><u>Auditor</u></b>               |                             |                                |                     |
|             | 53230 Contract Services-Auditor     | \$ 27,450.00                | \$ 30,000.00                   | \$ 32,000           |
|             | 53240 Miscellaneous Services        |                             |                                | \$ 500              |
|             | <b>Total Auditor</b>                | <b>\$ 27,450.00</b>         | <b>\$ 30,000.00</b>            | <b>\$ 32,500</b>    |
| 010.41010   | <b><u>County Administration</u></b> |                             |                                |                     |
|             | 51100 Salaries                      | \$ 128,453.48               | \$ 137,529.00                  | \$ 152,000          |
|             | 51150 Part-time salaries            | \$ 1,800.00                 |                                | \$ 4,500            |
|             | 52100 Employee Benefits 36%         | \$ 50,968.01                | \$ 45,969.69                   | \$ 60,000           |
|             | 52190 Bonds                         |                             |                                |                     |
|             | 52500 Unemployment Comp.            |                             |                                |                     |
|             | 52600 Workers' Comp                 | \$ 120.00                   | \$ 123.66                      | \$ 150              |
|             | 53400 Insurance - CAPP              | \$ 196,805.16               | \$ 312,564.00                  | \$ 365,000          |
|             | 54320 Copier expense                | \$ 3,945.74                 | \$ 3,492.59                    | \$ 4,500            |
|             | 55350 Telephone/FAX                 | \$ 1,366.93                 | \$ 451.44                      | \$ 6,000            |
|             | 55450 Advertising and legal notices | \$ 7,137.55                 | \$ 6,500.00                    | \$ 8,000            |
|             | 55800 Mileage and expenses          | \$ 766.64                   | \$ 290.00                      | \$ 3,000            |
|             | 55850 Dues, meetings & training     | \$ 2,154.69                 | \$ 1,063.33                    | \$ 6,000            |
|             | 56050 Office supplies               | \$ 13,919.68                | \$ 4,800.00                    | \$ 17,000           |
|             | 56130 Bulk paper account            |                             |                                |                     |
|             | 56450 Small Business Relief Grant   |                             |                                |                     |
|             | 57490 Computer lease                | \$ 16,142.00                | \$ 17,027.00                   | \$ 20,000           |
|             | 57500 Flood Expense                 |                             |                                |                     |
|             | 59350 Casualty and Property repair  | \$ 399,123.04               | \$ 2,000.00                    | \$ 20,000           |
|             | 59360 Employee Review Committee     | \$ 5,020.90                 | \$ 6,500.00                    | \$ 6,500            |
|             | 59900 Cares Act Fund Grant          |                             |                                |                     |
|             | 59920 Ambulance Building            | \$ 221,729.39               | \$ 609,330.08                  | \$ 50,000           |
|             | 59930 ARPA Fund                     | \$ 226,875.00               | \$ 134,506.03                  | \$ 300,000          |
|             | <b>Total Administration</b>         | <b>\$ 1,276,328.21</b>      | <b>\$ 1,282,146.82</b>         | <b>\$ 1,022,650</b> |
| 010.41012   | <b><u>Clerk &amp; Recorder</u></b>  |                             |                                |                     |
|             | 51100 Salaries                      | \$ 143,782.02               | \$ 111,488.97                  | \$ 113,000          |
|             | 51150 Regular Part Time Salaries    | \$ -                        |                                | \$ 10,000           |
|             | 52100 Benefits                      | \$ 41,509.00                | \$ 28,942.00                   | \$ 44,000           |
|             | 52600 Workers' Comp                 | \$ 571.00                   | \$ 637.40                      | \$ 800              |
|             | 53220 Professional Services         | \$ 1,037.50                 | \$ 906.00                      | \$ 1,200            |
|             | 54310 Maintenance Contracts         | \$ 1,957.27                 | \$ 1,849.85                    | \$ 19,000           |
|             | 54320 Copier Usage                  | \$ 900.98                   | \$ 519.21                      | \$ 1,000            |
|             | 55200 Computers                     |                             |                                |                     |
|             | 55350 Telephone                     | \$ 1,965.35                 | \$ 1,178.56                    | \$ 2,500            |

# General Fund Expenditures

| Account No.     | Expenditures                       | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget    |
|-----------------|------------------------------------|-----------------------------|--------------------------------|-------------------|
|                 | 55360 Postage                      | \$ 5,804.16                 | \$ 6,766.14                    | \$ 9,000          |
|                 | 55450 Advertising                  | \$ 883.60                   | \$ 1,346.60                    | \$ 1,800          |
|                 | 55850 Dues, meetings & training    | \$ 3,129.02                 | \$ 9,546.82                    | \$ 10,000         |
|                 | 59600 County surcharge (CL Retain) | \$ 242.41                   | \$ -                           | \$ 13,457         |
|                 | 56050 Office supplies              | \$ 7,259.93                 | \$ 5,491.88                    | \$ 8,000          |
|                 | 59700 Clerk Technology Grant 2019  | \$ 26,617.00                | \$ 23,896.38                   | \$ 20,023         |
|                 | 59800 Unisured Motorist            | \$ 854.45                   | \$ 2,048.07                    | \$ 2,027          |
| 010.41013.51100 | Salaries-Elected official          | \$ 63,315.96                | \$ 69,210.00                   | \$ 69,210         |
| 010.41013.52100 | Elected official benefit           | \$ 24,097.00                | \$ 25,957.96                   | \$ 30,360         |
| 010.41013.51150 | Regular Part Time Salaries         |                             |                                |                   |
|                 | <b>Total Clerk and Recorder</b>    | <b>\$ 323,926.65</b>        | <b>\$ 289,785.84</b>           | <b>\$ 355,377</b> |
|                 |                                    |                             |                                |                   |
| 010.41014       | <b><u>Elections</u></b>            |                             |                                |                   |
|                 | 51250 Election Judge Fees          | \$ 11,446.49                | \$ 4,446.79                    | \$ 25,000         |
|                 | 53220 Professional Services        | \$ 15,964.56                | \$ 8,116.24                    | \$ 30,000         |
|                 | 54310 Maintenance Contracts        | \$ -                        | \$ -                           | \$ 5,000          |
|                 | 54320 Copier Usage                 | \$ 164.26                   | \$ 121.29                      | \$ 500            |
|                 | 54410 Rent on polling places       |                             | \$ -                           |                   |
|                 | 55350 Telephone                    | \$ 221.20                   | \$ 504.60                      | \$ 550            |
|                 | 55360 Postage                      | \$ 1,725.02                 | \$ 2,702.28                    | \$ 8,000          |
|                 | 55450 Advertising and legal        | \$ 1,841.00                 | \$ 270.00                      | \$ 3,000          |
|                 | 55800 Mileage and expenses         |                             | \$ 78.57                       | \$ 500            |
|                 | 55850 Dues, meetings & training    | \$ 704.76                   | \$ 492.40                      | \$ 500            |
|                 | 56050 Office Supplies              | \$ 5,699.43                 | \$ 2,787.32                    | \$ 7,000          |
|                 | 57480 Capital lease                | \$ 19,550.18                | \$ 21,941.18                   | \$ 20,000         |
|                 | 59805 Election Grant SB22-153      |                             | \$9,581.74                     |                   |
|                 | <b>Total Elections</b>             | <b>\$ 57,316.90</b>         | <b>\$ 51,042.41</b>            | <b>\$ 100,050</b> |
|                 |                                    |                             |                                |                   |
| 010.41015       | <b><u>Drivers License</u></b>      |                             |                                |                   |
|                 | 51100 Salaries                     | \$ 3,005.12                 | \$ 26,000.00                   | \$ 42,000         |
|                 | 52100 Benefits 50.7%               | \$ 365.22                   | \$ 14,551.00                   | \$ 20,500         |
|                 | 52600 Workers Comp                 |                             |                                |                   |
|                 | 54320 Copier Usage/Lease           | \$ 0.43                     | \$ 61.80                       | \$ 200            |
|                 | 55200 Computers                    |                             |                                |                   |
|                 | 55350 Telephone                    | \$ 1,131.93                 | \$ 802.54                      | \$ 1,600          |
|                 | 55360 Postage                      | \$ 60.14                    | \$ 75.05                       | \$ 200            |
|                 | 55450 Advertising & Legal          | \$ -                        | \$ 337.50                      | \$ 500            |
|                 | 55850 Dues, meetings & training    | \$ 256.82                   | \$ 202.15                      | \$ 800            |
|                 | 56050 Office Supplies              | \$ 379.65                   | \$ 552.21                      | \$ 1,000          |
|                 | <b>Total Drivers License</b>       | <b>\$ 5,199.31</b>          | <b>\$ 42,582.25</b>            | <b>\$ 66,800</b>  |

# General Fund Expenditures

| Account No.     | Expenditures                    | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget    |
|-----------------|---------------------------------|-----------------------------|--------------------------------|-------------------|
| 010.41016       | <b><u>Public Trustee</u></b>    |                             |                                |                   |
|                 | 51100 Salaries                  | \$ 3,350.00                 | \$ 2,725.00                    | \$ 8,000          |
|                 | 51150 Part-time salaries        | \$ 2,544.00                 | \$ 1,305.00                    | \$ 3,500          |
|                 | 52100 Benefits 7.7%             | \$ -                        | \$ -                           | \$ 1,400          |
|                 | 55350 Telephone                 | \$ 355.20                   | \$ 507.00                      | \$ 250            |
|                 | 55360 Postage                   |                             |                                |                   |
|                 | 55850 Dues, meetings & training | \$ 966.89                   | \$ 678.50                      | \$ 1,000          |
|                 | 56050 Office Supplies           | \$ 672.55                   | \$ 58.35                       | \$ 550            |
|                 | <b>Total Public Trustee</b>     | <b>\$ 7,888.64</b>          | <b>\$ 5,273.85</b>             | <b>\$ 14,700</b>  |
| 010.41018       | <b><u>Treasurer</u></b>         |                             |                                |                   |
|                 | 51100 Salaries                  | \$ 95,258.95                | \$ 80,741.00                   | \$ 85,741         |
|                 | 51150 Part-time salaries        | \$ -                        | \$ -                           | \$ 3,500          |
|                 | 52100 Benefits                  | \$ 19,200.46                | \$ 24,843.69                   | \$ 29,560         |
|                 | 52600 Workers' Comp             | \$ 167.00                   | \$ 176.84                      | \$ 250            |
|                 | 54320 Copier Usage              | \$ 574.57                   | \$ 548.97                      | \$ 1,000          |
|                 | 55350 Telephone                 | \$ 1,382.86                 | \$ 803.07                      | \$ 2,000          |
|                 | 55360 Postage                   | \$ 6,970.03                 | \$ 7,910.90                    | \$ 11,000         |
|                 | 55450 Advertising               | \$ 5,077.57                 | \$ 4,846.41                    | \$ 6,000          |
|                 | 55850 Dues, meetings & training | \$ 1,612.72                 | \$ 1,357.09                    | \$ 4,800          |
|                 | 56050 Office supplies           | \$ 7,651.01                 | \$ 3,493.88                    | \$ 10,000         |
|                 | 57490 Computer lease            | \$ 15,000.00                | \$ 15,000.00                   | \$ 18,000         |
| 010.41017.51100 | Salaries-elected official       | \$ 63,315.96                | \$ 69,210.00                   | \$ 69,210         |
| 010.41017.52100 | Elected Benefits                | \$ 6,947.55                 | \$ 22,773.69                   | \$ 23,500         |
|                 | <b>Total Treasurer</b>          | <b>\$ 223,158.68</b>        | <b>\$ 231,705.54</b>           | <b>\$ 264,561</b> |
| 010.41020       | <b><u>Assessor</u></b>          |                             |                                |                   |
|                 | 51100 Salaries                  | \$ 129,046.23               | \$ 66,403.00                   | \$ 70,410         |
|                 | 51150 Part Time salaries        | \$ 30,552.00                | \$ 30,248.00                   | \$ 51,378         |
|                 | 52100 Benefits                  | \$ 62,056.32                | \$ 41,266.00                   | \$ 57,000         |
|                 | 52600 Workers' Comp             | \$ 1,512.00                 | \$ 1,475.40                    | \$ 3,500          |
|                 | 53220 Professional Services     | \$ 2,400.00                 | \$ 11,812.40                   | \$ 25,000         |
|                 | 54310 Maintenance Contract      | \$ 8,811.00                 | \$ 8,728.00                    | \$ 25,000         |
|                 | 54320 Copier Usage              | \$ 710.96                   | \$ 582.41                      | \$ 600            |
|                 | 55350 Telephone                 | \$ 2,645.99                 | \$ 1,215.77                    | \$ 3,400          |
|                 | 55360 Postage                   | \$ 334.63                   | \$ 7,431.88                    | \$ 5,000          |
|                 | 55450 Advertising and legal     | \$ 282.20                   | \$ 496.40                      | \$ 600            |
|                 | 55850 Dues, meetings & training | \$ 3,554.03                 | \$ 4,352.48                    | \$ 8,000          |



# General Fund Expenditures

| Account No.     | Expenditures                                  | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget    |
|-----------------|---|-----------------------------|--------------------------------|-------------------|
|                 | 56000 Assessor vehicle fuel                   | \$ 260.26                   | \$ 210.34                      | \$ 700            |
|                 | 56030 Vehicle maintenance                     | \$ 687.23                   | \$ 449.07                      | \$ 2,000          |
|                 | 56050 Office supplies                         | \$ 4,994.40                 | \$ 5,353.95                    | \$ 6,000          |
|                 | 57490 Computer lease                          | \$ 19,575.00                | \$ 15,000.00                   | \$ 68,804         |
| 010.41019.51100 | Salaries-elected official                     | \$ 63,315.96                | \$ 83,693.36                   | \$ 69,210         |
| 010.41019.52100 | Elected Benefits                              | \$ 20,709.74                | \$ 23,935.38                   | \$ 25,000         |
|                 | <b>Total Assessor</b>                         | <b>\$ 351,447.95</b>        | <b>\$ 302,653.84</b>           | <b>\$ 421,602</b> |
| 010.41022       | <b><u>Maintenance of Bldg &amp; Plant</u></b> |                             |                                |                   |
|                 | 51100 Salaries                                | \$ 288,649.73               | \$ 317,435.89                  | \$ 344,000        |
|                 | 51150 Part-time salaries                      | \$ 900.00                   | \$ -                           | \$ -              |
|                 | 52100 Benefits                                | \$ 112,707.86               | \$ 110,479.95                  | \$ 126,500        |
|                 | 52500 Unemployment                            | \$ -                        | \$ -                           | \$ 7,000          |
|                 | 52600 Workers' Comp                           | \$ 7,151.00                 | \$ 9,741.00                    | \$ 14,000         |
|                 | 54270 Old Nursing Home maintenance            |                             | \$ 2,960.00                    | \$ -              |
|                 | 54290 Courthouse Repairs and Maintenance      | \$ 72,584.15                | \$ 3,776.97                    | \$ 30,000         |
|                 | 54300 Small Tools                             | \$ 1,820.95                 | \$ 4,577.43                    | \$ 5,000          |
|                 | 54330 Janitorial contract service             |                             | \$ 5,400.00                    | \$ 10,000         |
|                 | 55340 Utilities                               | \$ 32,626.63                | \$ 36,727.77                   | \$ 37,000         |
|                 | 55350 Telephone                               | \$ 29.00                    | \$ 233.56                      | \$ 500            |
|                 | 55770 Wash CO Emergency Center repairs        | \$ 270.92                   | \$ 201.00                      | \$ 10,000         |
|                 | 55771 Was CO Emergency Center utilities       |                             |                                | \$ 5,000          |
|                 | 55772 Wash CO Emergency Center payment        |                             |                                | \$ 66,000         |
|                 | 56000 Diesel fuel                             | \$ 718.19                   | \$ 146.21                      | \$ 1,400          |
|                 | 56010 Unleaded fuel                           | \$ 1,469.95                 | \$ 1,266.46                    | \$ 2,500          |
|                 | 56030 Vehicle Maintenance                     | \$ 7,426.53                 | \$ 2,295.26                    | \$ 5,000          |
|                 | 56050 Janitorial Tools and Supplies           | \$ 4,978.41                 | \$ 5,422.18                    | \$ 5,000          |
|                 | 58020 Last Chance Tower                       |                             |                                | \$ 2,000          |
|                 | <b>Total Maintenance</b>                      | <b>\$ 531,333.32</b>        | <b>\$ 500,663.68</b>           | <b>\$ 670,900</b> |
| 010.41023       | <b><u>Information Technology</u></b>          |                             |                                |                   |
|                 | 51100 Salaries                                | \$ 67,027.49                | \$ 102,058.74                  | \$ 113,200        |
|                 | 51150 Part Time salaries                      | \$ 17,760.00                | \$ 0                           | \$ -              |
|                 | 52100 Benefits                                | \$ 17,292.82                | \$ 26,945.02                   | \$ 33,500         |
|                 | 52600 Workers' Comp                           | \$ 80.00                    | \$ 82.44                       | \$ 120            |
|                 | 53220 Professional Services                   | \$ 14,377.93                | \$ 40.00                       | \$ 15,000         |
|                 | 54310 Maintenance Contract                    | \$ 3,471.25                 | \$ 288.00                      | \$ 13,500         |
|                 | 54320 Copier Usage                            |                             |                                |                   |
|                 | 55350 Telephone                               | \$ 1,252.62                 | \$ 1,267.60                    | \$ 2,000          |
|                 | 55850 Dues, meetings & training               | \$ 3,122.83                 | \$ 463.32                      | \$ 3,000          |
|                 | 56030 Vehicle maintenance                     | \$ 236.24                   | \$ 103.88                      | \$ 750            |
|                 | 56050 Office supplies                         | \$ 861.84                   | \$ 2,596.88                    | \$ 4,000          |
|                 | 57490 Computer lease                          |                             |                                |                   |
|                 | <b>Total IT</b>                               | <b>\$ 125,483.02</b>        | <b>\$ 133,845.88</b>           | <b>\$ 185,070</b> |

# General Fund Expenditures

| Account No.       | Expenditures                         | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget    |
|-------------------|--------------------------------------|-----------------------------|--------------------------------|-------------------|
| 010.41224         | <b><u>District Attorney</u></b>      |                             |                                |                   |
|                   | 53220 DA outside services            |                             |                                |                   |
|                   | 56060 DA annual fees                 | \$ 125,618.04               | \$ 125,618.04                  | \$ 134,792        |
|                   | <b>Total District Attorney</b>       | <b>\$ 125,618.04</b>        | <b>\$ 125,618.04</b>           | <b>\$ 134,792</b> |
| 010.42026         | <b><u>County Sheriff</u></b>         |                             |                                |                   |
|                   | 51100 Salaries                       | \$ 512,776.44               | \$ 536,590.42                  | \$ 596,717        |
| 51110/51120/51160 | Seatbelt & dui grant/Div of wildlife | \$ 5,609.99                 | \$ 2,649.06                    |                   |
|                   | 51150 Part-time salaries             | \$ -                        | \$ 315.00                      | \$ 4,000          |
|                   | 51180 Overtime                       | \$ 6,417.77                 | \$ 3,296.27                    | \$ 8,000          |
|                   | 51210 Courtroom security             | \$ -                        | \$ -                           | \$ 9,840          |
|                   | 51220 SO Post Grant                  | \$ 1,522.26                 | \$ 5,784.87                    | \$ 10,000         |
|                   | 51300 IT Independent Contractor      | \$ 9,360.49                 | \$ 8,558.63                    | \$ 8,500          |
|                   | 52100 Benefits                       | \$ 162,028.92               | \$ 120,735.60                  | \$ 202,884        |
|                   | 52160 Payroll K9                     | \$ -                        | \$ 3,652.43                    | \$ 6,500          |
|                   | 52170 K9 Care                        | \$ 454.05                   | \$ 1,751.31                    | \$ 1,500          |
|                   | 52500 Unemployment Comp              |                             |                                |                   |
|                   | 52600 Workers' Comp                  | \$ 12,805.00                | \$ 20,877.00                   | \$ 21,000         |
|                   | 53400 CAPP Insurance                 | \$ 27,888.31                | \$ 41,299.00                   | \$ 52,000         |
|                   | 54300 Equipment repair, maint.       | \$ 11,334.58                | \$ 14,638.03                   | \$ 13,000         |
|                   | 54320 Copier Usage                   | \$ 2,102.56                 | \$ 1,425.53                    | \$ 1,700          |
|                   | 54360 Communications                 |                             |                                |                   |
|                   | 55350 Telephone                      | \$ 14,539.74                | \$ 13,763.44                   | \$ 14,000         |
|                   | 55360 Postage                        | \$ 225.98                   | \$ 132.73                      | \$ 500            |
|                   | 55450 Advertising                    | \$ 395.56                   | \$ 826.70                      | \$ 1,500          |
|                   | 55500 Supplies and uniforms          | \$ 9,178.05                 | \$ 7,228.75                    | \$ 11,000         |
|                   | 55850 Dues, meetings & seminars      | \$ 11,755.16                | \$ 5,552.59                    | \$ 11,000         |
|                   | 55900 Training                       | \$ 12,444.91                | \$ 16,579.70                   | \$ 14,000         |
|                   | 55950 Shooting supplies              | \$ 491.43                   | \$ 4,558.52                    | \$ 5,000          |
|                   | 56000 Fuel Vehicles                  | \$ 52,469.73                | \$ 43,029.45                   | \$ 60,000         |
|                   | 56030 Vehicle Maintenance            | \$ 21,649.04                | \$ 17,106.01                   | \$ 15,000         |
|                   | 56050 Office supplies                | \$ 5,440.69                 | \$ 4,155.93                    | \$ 6,000          |
|                   | 56070 Vehicle Supplies               | \$ -                        | \$ -                           |                   |
|                   | 56280 Courtroom security equip grant |                             | \$ 790.00                      |                   |
|                   | 56420 Random Drug Test               | \$ 72.53                    | \$ 45.00                       | \$ 800            |
|                   | Petty cash                           |                             |                                |                   |
|                   | 57000 Dog pound supplies             | \$ 1,121.98                 | \$ 643.85                      | \$ 1,000          |
|                   | 57050 Drug enforcement               |                             |                                |                   |
|                   | 57150 Investigations line            | \$ 2,822.11                 | \$ 1,564.75                    | \$ 3,000          |

# General Fund Expenditures

| Account No.     | Expenditures                           | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget      |
|-----------------|--|-----------------------------|--------------------------------|---------------------|
|                 | 58010 Fingerprinting                   |                             |                                | \$ 5,000            |
|                 | 58350 Miscellaneous                    | \$ 30.99                    | \$ 398.67                      | \$ 1,000            |
|                 | 58500 Computer upgrade                 | \$ 5,853.64                 | \$ 11,125.62                   | \$ 13,500           |
|                 | 58550 Records Archiving                | \$ 399.00                   | \$ 6,648.73                    | \$ 2,500            |
| 010.42021.51100 | Salaries-elected official              | \$ 84,846.00                | \$ 92,744.00                   | \$ 92,744           |
| 010.42021.52100 | Elected Benefits                       | \$ 26,567.32                | \$ 27,819.00                   | \$ 29,678           |
|                 | <b>Total County Sheriff</b>            | <b>\$ 1,002,604.23</b>      | <b>\$ 1,016,286.59</b>         | <b>\$ 1,222,863</b> |
|                 |  |                             |                                |                     |
| 010.42027       | <b><u>VALE Grant</u></b>               |                             |                                |                     |
|                 | 51100 Salaries                         | \$ 14,462.15                | \$ 14,263.91                   | \$ 14,308           |
|                 | 52100 Employee benefits                | \$ 1,748.60                 | \$ 1,535.78                    | \$ 1,575            |
|                 | 55350 Telephone / Pocket Recorders     |                             | \$ -                           |                     |
|                 | 55360 Postage                          |                             | \$ -                           |                     |
|                 | 55810 Lodging                          | \$ 600.00                   | \$ 600.00                      | \$ 900              |
|                 | 55820 Meal expense                     |                             | \$ -                           |                     |
|                 | 55850 Dues, meetings, training         | \$ 306.32                   | \$ -                           |                     |
|                 | 56000 Vehicle and fuel expense         |                             | \$ -                           |                     |
|                 | 56030 Vehicle maintenance              |                             | \$ -                           |                     |
|                 | 56050 Office supplies                  |                             | \$ -                           |                     |
|                 | 58350 Miscellaneous                    | \$ 380.00                   | \$ 1,000.00                    | \$ 475              |
|                 | <b>Total VALE Grant</b>                | <b>\$ 17,497.07</b>         | <b>\$ 17,399.69</b>            | <b>\$ 17,258</b>    |
|                 |  |                             |                                |                     |
| 010.42028       | <b><u>County Jail</u></b>              |                             |                                |                     |
|                 | 54300 Allocation for court maintenance | \$ 47,276.66                | \$ 47,277.62                   | \$ 47,277           |
|                 | Refunded treasurer fees                |                             |                                |                     |
|                 | 56090 Medical supplies                 |                             |                                |                     |
|                 | 56400 Cty inmate lodging               | \$ 311,214.54               | \$ 311,214.54                  | \$ 311,215          |
|                 | <b>Total County Jail</b>               | <b>\$ 358,491.20</b>        | <b>\$ 358,492.16</b>           | <b>\$ 358,492</b>   |
|                 |  |                             |                                |                     |
| 010.42029       | <b><u>VOCA Grant</u></b>               | \$ -                        |                                |                     |
|                 | 51100 Salaries                         | \$ -                        | 0                              |                     |
|                 | 52100 Employee Benefits                | \$ -                        | 0                              |                     |
|                 | 58350 Misc                             | \$ -                        | 0                              |                     |
|                 | <b>Total VOCA Grant</b>                |                             |                                |                     |



# General Fund Expenditures

| Account No.     | Expenditures                         | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget    |
|-----------------|--------------------------------------|-----------------------------|--------------------------------|-------------------|
| 010.42030       | <b><u>County Coroner</u></b>         |                             |                                |                   |
|                 | 51100 Full-Time Salaries             |                             | 0                              |                   |
|                 | 51150 Part-time salaries             | \$ 4,600.00                 | \$ 5,000.00                    | \$ 9,000          |
|                 | 51170 Stipend / Shift Coverate       | \$ 3,799.00                 | \$ 4,080.00                    | \$ 24,000         |
|                 | 52100 Employee Benefits              |                             | \$ -                           |                   |
|                 | 52600 Workers' Comp                  | \$ 117.00                   | \$ 117.00                      | \$ 200            |
|                 | 53260 Coroner's fees                 |                             | \$ -                           |                   |
|                 | 53290 Autopsies/Toxicology           | \$ 11,364.00                | \$ 7,219.00                    | \$ 16,500         |
|                 | 54410 Rent                           |                             | \$ 15,000.00                   | \$ 15,000         |
|                 | 55805 Mileage, cell phone, pager     | \$ 2,178.15                 | \$ 1,266.11                    | \$ 2,500          |
|                 | 55850 Dues, meetings & training      | \$ 2,071.61                 | \$ 1,339.58                    | \$ 3,500          |
|                 | 56000 Unleaded Fuel                  |                             | \$ -                           |                   |
|                 | 56030 Vehicle maintenance            |                             | \$ -                           |                   |
|                 | 56050 Office Supplies                | \$ 100.00                   | \$ 246.91                      | \$ 600            |
|                 | 56060 Coroner's supplies             | \$ 150.00                   | \$ 550.00                      | \$ 3,500          |
| 010.42031.51100 | Elected official Salary              | \$ 28,155.00                | \$ 30,775.00                   | \$ 30,775         |
| 010.42031.52100 | Elected Benefits                     | \$ 18,635.56                | \$ 19,148.52                   | \$ 22,000         |
|                 | <b>Total County Coroner</b>          | <b>\$ 71,170.32</b>         | <b>\$ 84,742.12</b>            | <b>\$ 127,575</b> |
| 010.42032       | <b><u>Emergency Preparedness</u></b> |                             |                                |                   |
|                 | 51100 Salaries                       | \$ 45,564.88                | \$ 48,818.00                   | \$ 52,318         |
|                 | 52100 Benefits 7.7%                  | \$ 22,229.74                | \$ 17,468.99                   | \$ 20,100         |
|                 | 52600 Workers' Comp                  | \$ 115.00                   | \$ 118.00                      | \$ 140            |
|                 | 54300 Vehicle repair & maintenance   | \$ 2,275.12                 | \$ 796.00                      | \$ 2,500          |
|                 | 54410 Rent                           | \$ 6,400.00                 | \$ 6,400.00                    | \$ 11,100         |
|                 | 55340 Utilities                      | \$ 1,920.00                 | \$ 1,920.00                    | \$ 2,400          |
|                 | 55350 Telephone                      | \$ 1,415.74                 | \$ 934.91                      | \$ 1,900          |
|                 | 55360 Postage                        |                             | \$ -                           |                   |
|                 | 55800 Unleaded Fuel                  | \$ 3,266.59                 | \$ 2,994.89                    | \$ 3,000          |
|                 | 55850 Dues, meetings, training       | \$ 2,291.97                 | \$ 8,747.67                    | \$ 5,000          |
|                 | 55990 Printing Expense               | \$ 17.50                    | \$ -                           |                   |
|                 | 56050 Office supplies                | \$ 538.17                   | \$ 1,432.68                    | \$ 500            |
|                 | 56080 Office equipment               | \$ 7,716.70                 | \$ 17,557.77                   | \$ 6,000          |
|                 | 57500 Sept. 2013 Flood               |                             | \$ -                           |                   |
|                 | 58210 hazmat response                | \$ 99.54                    | \$ 592.50                      | \$ 3,000          |
|                 | 58430 LEPC Grant                     |                             | \$ -                           |                   |
| 58460/58510     | Program grant                        |                             |                                |                   |
|                 | Fleet Vehicle Usage                  |                             |                                | \$ 3,120          |
| 58740           | THIRA Grant                          |                             |                                |                   |
|                 | <b>Total Emergency Preparedness</b>  | <b>\$ 93,850.95</b>         | <b>\$ 107,781.41</b>           | <b>\$ 111,078</b> |

# General Fund Expenditures

| Account No.     | Expenditures                                  | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget    |
|-----------------|---|-----------------------------|--------------------------------|-------------------|
| 010.44034       | <b><u>Public Health</u></b>                   |                             |                                |                   |
|                 | 53210 NE CO Health Department                 | \$ 44,000.00                | \$ 44,000.00                   | \$ 44,000         |
|                 | 53320 E.CO Services Dev. Disabled             | \$ 5,477.00                 | \$ 9,919.00                    | \$ 9,731          |
|                 | 53330 NECALG                                  | \$ -                        | \$ -                           | \$ 13,050         |
|                 | 53340 Otis, Akron,Cope Sr. Citizens           | \$ 6,000.00                 | \$ 6,000.00                    | \$ 6,000          |
|                 | 53360 Washington County Council on Aging      | \$ 2,000.00                 | \$ 2,000.00                    | \$ 2,000          |
|                 | 56350 Mobile Meals of Akron                   | \$ 2,000.00                 | \$ 2,000.00                    | \$ 2,000          |
|                 | 56390 NECTA/County Express                    | \$ 5,738.00                 | \$ -                           | \$ 10,000         |
|                 | 5639A County Express Vehicle Request          | \$ -                        |                                |                   |
|                 | 56410 Restruct HB-1005-SS                     |                             |                                |                   |
|                 | 56430 Otis Fireworks                          | \$ 2,000.00                 | \$ 2,000.00                    | \$ 2,000          |
| 010.44036.53350 | Centennial Mental Health<br>Heartland Express |                             |                                |                   |
|                 | <b><i>Total Public Health</i></b>             | <b>\$ 67,215.00</b>         | <b>\$ 65,919.00</b>            | <b>\$ 88,781</b>  |
|                 | <b><u>Bookmobile</u></b>                      |                             |                                |                   |
| 010.46046.58150 | Bookmobile                                    | \$ -                        | -                              |                   |
|                 | <b><i>Total Bookmobile</i></b>                | <b>\$ -</b>                 |                                |                   |
| 010.46040       | <b><u>Extension Service</u></b>               |                             |                                |                   |
|                 | 51100 Salaries                                | \$ 72,048.61                | \$ 76,735.21                   | \$ 75,843         |
|                 | 51150 Part-time salaries                      | \$ 5,237.52                 | \$ -                           | \$ 1,500          |
|                 | 52100 Benefits                                | \$ 8,415.05                 | \$ 8,024.97                    | \$ 20,000         |
|                 | 52600 Workers' Comp                           | \$ 80.00                    | \$ 82.44                       | \$ 200            |
|                 | 53310 Fees to CSU                             | \$ 99,835.29                | \$ 163,500.00                  | \$ 180,942        |
|                 | 54300 Repairs and Maint.                      | \$ 28,235.87                | \$ -                           | \$ 2,500          |
|                 | 54320 Copier expense                          | \$ 3,807.96                 | \$ 2,835.00                    | \$ 3,000          |
|                 | 55350 Telephone - Mobile, IT                  | \$ 11,104.44                | \$ 4,546.95                    | \$ 6,700          |
|                 | 55360 Postage                                 | \$ 1,881.18                 | \$ 606.32                      | \$ 1,490          |
|                 | 55800 Mileage and Expenses                    | \$ 566.80                   | \$ 8,100.71                    | \$ 7,750          |
|                 | 56050 Office supplies                         | \$ 4,017.46                 | \$ 3,217.79                    | \$ 3,250          |
|                 | 56060 Computer training                       | \$ 936.55                   | \$ 500.00                      | \$ 700            |
|                 | 57450 Capital Outlay                          |                             | \$ 2,408.29                    |                   |
|                 | <b><i>Total Extension Service</i></b>         | <b>\$ 236,166.73</b>        | <b>\$ 270,557.68</b>           | <b>\$ 303,875</b> |
| 010.46041       | <b><u>Extension Service-Horticulture</u></b>  |                             |                                |                   |
|                 | 51150 Part-time salaries                      | \$ -                        |                                |                   |
|                 | 52100 Employee benefits                       |                             |                                |                   |
|                 | <b><i>Total Horticulture</i></b>              | <b>\$ -</b>                 |                                |                   |

# General Fund Expenditures

| Account No. | Expenditures                                  | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget    |
|-------------|---|-----------------------------|--------------------------------|-------------------|
| 010.46042   | <b><u>Extension Service-Golden Plains</u></b> |                             |                                |                   |
|             | 51150 Part-time salaries                      | \$ -                        |                                |                   |
|             | 52100 Employee benefits                       | \$ -                        |                                |                   |
|             | <b>Total Golden Plains</b>                    | <b>\$ -</b>                 |                                |                   |
| 010.46043   | <b><u>Extension Service-CSU Tech</u></b>      |                             |                                |                   |
|             | 51150 Part-time salaries                      |                             |                                |                   |
|             | 52100 Employee benefits                       |                             |                                |                   |
|             | <b>Total CSU Tech</b>                         |                             |                                |                   |
|             | <b>Total CSU Extension</b>                    | <b>\$ 236,166.73</b>        |                                | <b>\$ 303,875</b> |
| 010.46044.  | <b><u>Eastern Colorado Roundup</u></b>        |                             |                                |                   |
|             | 51150/52100/53230 Contract labor Fair         | \$ 3,000.00                 | \$ 3,000.00                    | \$ 3,500          |
|             | 52600 Workers Comp                            | \$ 40.00                    | \$ 41.22                       | \$ 1,000          |
|             | 58100 Fair expenditures                       | \$ 75,567.03                | \$ 21,505.38                   | \$ 24,000         |
|             | 58140 Fair Book Expense                       |                             | \$ 337.50                      | \$ 500            |
|             | 58800 Exhibits Expense                        |                             | \$ 780.00                      | \$ 2,000          |
|             | 58801 Tractor Pull                            |                             | \$ 11,259.78                   | \$ 15,000         |
|             | 58802 Contract Labor                          |                             | \$ 1,766.25                    | \$ 2,500          |
|             | 58803 Concert Expense                         |                             | \$ 42,124.05                   | \$ 50,000         |
|             | 58804 Rodeo                                   |                             | \$ 5,000.00                    | \$ 5,000          |
|             | 58805 Credit Card Fees                        |                             | \$ 382.33                      | \$ 400            |
|             | 58806 Advertising and Promotion               |                             | \$ 4,677.16                    | \$ 6,500          |
|             | 58807 Miscellaneous                           |                             | \$ 1,459.64                    | \$ 1,500          |
|             | 58808 Supplies                                |                             | \$ 4,414.20                    | \$ 5,500          |
|             | 58809 Maintenance Support                     |                             | \$ 1,000.00                    | \$ 1,500          |
|             | <b>Total Eastern CO Roundup</b>               | <b>\$ 78,607.03</b>         | <b>\$ 97,747.51</b>            | <b>\$ 118,900</b> |
| 010.46047   | <b><u>County Carnival</u></b>                 |                             |                                |                   |
|             | 58070 Carnival Booth Stipend                  | \$ 7,422.84                 | \$ 31,489.58                   | \$ 20,000         |
|             | 58080 Carnival fund raising expns             | \$ -                        | \$ 1,925.41                    | \$ 1,500          |
|             | 58090 Carnival games and prizes               | \$ 3,097.38                 | \$ 4,348.73                    | \$ 7,500          |
|             | 58110 Fairgrounds repair                      | \$ 371.88                   | \$ -                           | \$ 2,500          |
|             | 58120 Carnival ride equipment & repair        | \$ 39,374.72                | \$ 10,812.04                   | \$ 15,000         |
|             | <b>Total County Carnival</b>                  | <b>\$ 50,266.82</b>         | <b>\$ 48,575.76</b>            | <b>\$ 46,500</b>  |
| 010.46045   | <b><u>Fairgrounds Complex</u></b>             |                             |                                |                   |
|             | 51150 Part-time salaries                      | \$ 3,645.00                 | \$ 2,346.00                    | \$ 5,000          |
|             | 52100 Employee benefits                       | \$ 278.84                   | \$ 436.71                      | \$ 350            |
|             | 52600 Workers' Comp                           |                             |                                |                   |
|             | 53400 CAPP Insurance                          | \$ 21,662.20                | \$ 30,000.00                   | \$ 50,000         |
|             | 54290 Building Repairs & Maintenance          | \$ 695,732.51               | \$ 33,976.44                   | \$ 25,000         |
|             | 54300 Repairs,maint.& supplies                | \$ 77,602.14                | \$ 22,271.56                   | \$ 30,000         |



# General Fund Expenditures

| Account No.    | Expenditures                               | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget    |
|----------------|--|-----------------------------|--------------------------------|-------------------|
|                | 54320 Copier Expense                       |                             | \$                             | -                 |
|                | 54330 Janitorial contract service (Courts) |                             | \$                             | 9,000             |
|                | 55340 Utilities                            | \$ 29,211.85                | \$ 34,663.45                   | \$ 35,000         |
|                | 55350 Telephone                            | \$ 5,164.30                 | \$ 3,682.24                    | \$ 4,000          |
|                | 56000 Diesel Fuel                          | \$ 2,967.87                 | \$ 2,622.90                    | \$ 3,500          |
|                | 56010 Unleaded Fuel                        | \$ 8,304.64                 | \$ 10,969.76                   | \$ 7,500          |
|                | 56030 Equipment Maintenance                | \$ -                        | \$ 8,157.38                    | \$ 20,000         |
|                | 56050 Janitorial Supplies                  | \$ 3,633.32                 | \$ 1,927.00                    | \$ 3,000          |
|                | <b>Total Fairgrounds Complex</b>           | <b>\$ 848,202.67</b>        | <b>\$ 151,053.44</b>           | <b>\$ 192,350</b> |
|                |  |                             |                                |                   |
| 010.46049      | <b><u>Junior livestock sale</u></b>        |                             |                                |                   |
|                | 58060 Livestock sale payout                | \$ 298,147.29               | \$ -                           | \$ 300,000        |
|                | <b>Total Livestock Sale</b>                | <b>\$ 298,147.29</b>        | <b>\$ -</b>                    | <b>\$ 300,000</b> |
|                |  |                             |                                |                   |
| 010.4605.58580 | <b><u>Royalty Expenses</u></b>             | <b>\$ 3,044.35</b>          | <b>\$ 4,225.80</b>             | <b>\$ 5,100</b>   |
|                |  |                             |                                |                   |
| 010.46048      | <b><u>Veterans' Service Officer</u></b>    |                             |                                |                   |
|                | 51100 Full Time Salaries                   | \$ 8,575.00                 | 0                              |                   |
|                | 51150 Part-time salaries*                  | \$ -                        | \$ -                           | \$ 14,700         |
|                | 52100 Employee benefits                    | \$ 655.98                   | \$ -                           | \$ 1,500          |
|                | 52600 Worker's Comp                        |                             | \$ -                           |                   |
|                | 55350 Telephone                            | \$ 681.86                   | \$ 273.90                      | \$ 1,000          |
|                | 55360 Postage                              | \$ -                        | \$ -                           | \$ 125            |
|                | 55800 Mileage and expenses                 | \$ -                        | \$ -                           | \$ 1,800          |
|                | 56050 Office supplies                      | \$ 594.41                   | \$ -                           | \$ 750            |
|                | <b>Total VSO</b>                           | <b>\$ 10,507.25</b>         | <b>\$ 273.90</b>               | <b>\$ 19,875</b>  |
|                |  |                             |                                |                   |
|                | *Part-time Salaries fully reimbursed       |                             |                                |                   |
|                |  |                             |                                |                   |
| 010.46056      | <b><u>Economic Development</u></b>         |                             |                                |                   |
|                | 51100 Salaries                             | \$ -                        | \$ -                           | \$ 50,000         |
|                | 52100 Employee benefits                    | \$ -                        | \$ -                           | \$ 12,000         |
|                | 52600 Work Comp.                           | \$ -                        | \$ -                           | \$ 300            |
|                | 54010 SBDC fee/tourism fee                 | \$ -                        | \$ -                           | \$ 600            |
|                | 55350 Telephone                            | \$ -                        | \$ -                           | \$ 500            |
|                | 55360 Postage                              |                             | \$ -                           |                   |

# General Fund Expenditures

| Account No.                            | Expenditures                           | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget         |
|--|--|-----------------------------|--------------------------------|------------------------|
|  | 55450 Advertising                      | \$ 900.00                   | \$ 2,626.50                    | \$ 4,000               |
|  | 55800 Mileage & Expenses               | \$ 291.00                   | \$ 1,765.83                    | \$ 5,000               |
|  | 58280 Economic Development             | \$ 53,129.21                | \$ 32,383.39                   | \$ 15,000              |
|  | 58030 Fall Festival                    |                             |                                | \$ 15,000              |
|  | <b>Total Economic Development</b>      | <b>\$ 54,320.21</b>         | <b>\$ 36,775.72</b>            | <b>\$ 102,400</b>      |
| 010.46057.54090                        | <b>GOCO Arickaree School Grant</b>     | <b>\$ -</b>                 | <b>\$ -</b>                    |                        |
| 010.46062                              | <b><u>W-Y Communication Center</u></b> |                             |                                |                        |
|  | 55800 Mileage and expenses             |                             | 0                              |                        |
|  | 58270 911 emergency service cont.      | \$ 260,000.00               | \$ 290,000.00                  | \$ 305,000             |
|  | <b>Total W-Y Communication</b>         | <b>\$ 260,000.00</b>        | <b>\$ 290,000.00</b>           | <b>\$ 305,000</b>      |
| <b>Total General Fund Expenditures</b> |  | <b>\$ 6,933,173.00</b>      | <b>\$ 5,998,310.51</b>         | <b>\$ 7,056,428.58</b> |

## Washington County Colorado Road and Bridge 2024 Budget Summary

| <i>Road &amp; Bridge</i>        | <i>2022 Actual<br/>Budget</i> | <i>2023 Estimated<br/>Budget</i> | <i>2024<br/>Budget</i> |
|---------------------------------|-------------------------------|----------------------------------|------------------------|
| Property Tax                    | \$ 39,217                     | \$ 39,186                        | \$ 580,689             |
| Revenue other than property tax | \$ 3,812,534                  | \$ 3,677,413                     | \$ 5,413,628           |
| Transfers from other funds      | \$ -                          | \$ -                             |                        |
| <b>Other Financing Sources</b>  |                               |                                  |                        |
| Unreserved fund balance Jan 1   | \$ 7,439,436                  | \$ 6,878,309                     | \$ 5,399,447           |
| Designated fund balance         | \$ 1,000,000                  | \$ 1,000,000                     | \$ 1,000,000           |
| <b>Total Revenue Available</b>  | <b>\$ 12,291,187</b>          | <b>\$ 11,594,909</b>             | <b>\$ 12,393,764</b>   |
| <b>Expenditures</b>             |                               |                                  |                        |
| Transfers to other funds        |                               |                                  |                        |
| Remit to Akron                  | \$ 310                        |                                  |                        |
| Remit to Otis                   | \$ 54                         |                                  |                        |
| Treasurer's fees                | \$ 1,229                      | \$ 1,176                         | \$ 1,350               |
| To Designated fund balance      |                               |                                  |                        |
| <b>Total Expenditures</b>       | <b>\$ 4,412,878</b>           | <b>\$ 5,195,462</b>              | <b>7,765,435</b>       |
| <br>Fund balance Dec 31         | <br>\$ 7,878,309              | <br>\$ 6,399,447                 | <br>\$ 4,628,329       |



## Road and Bridge Revenue

| Account No.           | <u>Revenue Source</u>          | 2022 Actual<br>Revenue | 2023 Estimated<br>Revenue | 2024<br>Budget         |
|-----------------------|--------------------------------|------------------------|---------------------------|------------------------|
| 020-00000-40100       | Current Tax                    | 39,145.37              | 39,124.34                 | \$ 580,689.00          |
| 020-00000-40200       | Current Interest               | 71.14                  | 61.99                     | \$ 50.00               |
| 020-00000-40300       | prior tax                      | \$ 1.18                | \$ (1.34)                 | \$ 2.00                |
| 020-00000-40400       | prior tax interest             | \$ 0.37                | \$ 0.74                   | \$ 1.00                |
| 020-00000-41000       | spec. owner b-c-d &            | \$ 282,426.16          | \$ 232,522.84             | \$ 275,000.00          |
| 020-00000-41200       | spec. owner class a            | \$ 325,492.00          | \$ 288,272.08             | \$ 345,000.00          |
| 020-00000-42000       | misc. collections local        | \$ 77.89               | \$ 644.07                 | \$ 100.00              |
| 020-00000-42007       | easements & right of way       | \$ 97.00               | \$ 1,520.00               | \$ 750.00              |
| 020-00000-42008       | moving permits                 | \$ 1,600.00            | \$ 3,300.00               | \$ 2,000.00            |
| 020-00000-42009       | county house rents             | \$ -                   |                           |                        |
| 020-00000-42010       | house payment principal        | \$ -                   |                           |                        |
| 020-00000-42011       | house payment interest         | \$ -                   |                           |                        |
| 020-00000-42015       | cci property & casualty ins    | \$ -                   |                           |                        |
| 020-00000-42020       | Gravel Sales (cement)          | \$ -                   |                           |                        |
| 020-00000-42036       | Machine Hire Dist #2           | \$ -                   |                           |                        |
| 020-00000-42037       | Machine Hire Dist #3           | \$ -                   |                           |                        |
| 020-00000-42049       | St. special fuel tax refund    | \$ -                   |                           |                        |
| 020-00000-42053       | Gravel Sales Dist #3           | \$ -                   |                           |                        |
| 020-00000-42076       | sale of equip Dist #1          | \$ -                   |                           |                        |
| 020-00000-42077       | sale of equip Dist #2          | \$ 43,000.00           | \$ 16,800.00              |                        |
| 020-00000-42078       | sale of equip Dist #3          | \$ -                   |                           |                        |
| 020-00000-42080       | Anton Supers Water             | \$ -                   | \$ 1,215.00               |                        |
| 020-00000-42081       | sale of assets Dist. #2        | \$ -                   |                           |                        |
| 020-00000-42082       | sale of assets Dist. #3        | \$ -                   |                           |                        |
| 020-00000-42085-42087 | utility capital credits Rd 1-3 | \$ -                   | \$ -                      |                        |
| 020-00000-42088       | county rd RR grant             | \$ -                   |                           | \$ 1,000,000.00        |
| 020-00000-42094-42096 | refund/overpayment             | \$ 49,271.53           | \$ 4,697.15               | \$ 4,500.00            |
| 020-00000-42090       | proceeds Cap Lease             | \$ -                   |                           |                        |
| 020-00000-42200       | misc. coll local 1.5 auto      | \$ 11,036.78           | \$ 6,427.24               | \$ 7,500.00            |
| 020-00000-42207       | Easements and right of way     | \$ 30.00               | \$ -                      |                        |
| 020-00000-42276       | Sale of Equip Dist #1          | \$ -                   | \$ 5,504.00               |                        |
| 020-00000-42300       | misc. coll local 2.5 auto      | \$ 16,255.01           | \$ 15,090.16              | \$ 15,000.00           |
| 020-00000-42505       | EIAF (Dist 1)                  | \$ -                   |                           | \$ 250,000.00          |
| 020-00000-42800       | Misc. coll. US mineral lease   | \$ 7,405.87            | \$ 9,209.20               | \$ 7,000.00            |
| 020-00000-42920       | us treas pilt impact assist    | \$ 1.87                | \$ 2.01                   | \$ 2.00                |
| 020-00000-43000       | misc. coll. State hwy users    | \$ 2,662,177.75        | \$ 2,657,139.47           | \$ 2,846,723.00        |
| 020-00000-43105       | faster transportation bill     | \$ 413,659.71          | \$ 435,070.60             | \$ 460,000.00          |
| 020-00000-44500       | Colonial Life Refund           | \$ -                   |                           |                        |
| 020-00000-45110       | Refunds                        | \$ -                   |                           | \$ 200,000.00          |
| 020-00000-45200       | Treasurers Fees                |                        |                           |                        |
| 020-00000-45800       | Remit- Akron                   |                        |                           |                        |
| 020-00000-45900       | Remit - Otis                   |                        |                           |                        |
|                       | <b>Total other Revenue</b>     | <b>\$ 3,851,749.63</b> | <b>\$ 3,716,599.55</b>    | <b>\$ 5,994,317.00</b> |

## **Road and Bridge Expenditures**

| Account No. | Expenditures                           | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget      |
|-------------|--|-----------------------------|--------------------------------|---------------------|
| 020.43010   | <b><u>Construction</u></b>             |                             |                                |                     |
|             | 51100 Salaries                         | \$ -                        |                                |                     |
|             | 52100 Employee Benefits                | \$ -                        |                                |                     |
|             | 53270 Construction contracts           | \$ -                        | \$ 179,413.76                  | \$ 515,000          |
|             | 56020 Gravel                           | \$ 26,516.24                | \$ 40,749.09                   | \$ 54,000           |
|             | 56030 3/4" Rock                        | \$ 35,673.38                | \$ 50,856.21                   | \$ 120,000          |
|             | 56040 Construction materials           | \$ 4,731.01                 | \$ 8,662.50                    | \$ 35,000           |
|             | 56060 Operating supplies               | \$ 61,983.70                | \$ 12,575.62                   |                     |
|             | 57450 Capital outlay-grants            |                             |                                | \$ 2,500,000        |
|             | <b>Total Construction</b>              | <b>\$ 128,904.33</b>        | <b>\$ 292,257.18</b>           | <b>\$ 3,224,000</b> |
| 020.43020   | <b><u>Maintenance of Condition</u></b> |                             |                                |                     |
|             | 51100 Salaries                         | \$ 1,001,128.42             | \$ 994,406.98                  | \$ 1,250,000        |
|             | 51150 Part-time salaries               | \$ -                        | \$ 25,860.76                   | \$ 40,000           |
|             | 51180 Overtime                         |                             | \$ 20,023.54                   | \$ 45,000           |
|             | 52100 Employee Benefits                | \$ 356,907.21               | \$ 321,685.33                  | \$ 448,000          |
|             | 56000 Diesel Fuel                      | \$ 505,748.42               | \$ 484,971.96                  | \$ 480,000          |
|             | 56010 Unleaded Fuel                    | \$ 73,769.68                | \$ 49,310.11                   | \$ 100,000          |
|             | 56060 Operating supplies               | \$ 455,599.33               | \$ 883,288.40                  | \$ 450,000          |
|             | 56600 Weed Spray                       | \$ 18,264.20                | \$ 28,257.10                   | \$ 68,000           |
|             | 57450 Hard surface roads               |                             |                                |                     |
|             | 57500 Flood Expense                    |                             |                                |                     |
|             | <b>Total Maintenance</b>               | <b>\$ 2,411,417.26</b>      | <b>\$ 2,807,804.18</b>         | <b>\$ 2,881,000</b> |
| 020.43050   | <b><u>Supervisors</u></b>              |                             |                                |                     |
|             | 51100 Salaries                         | \$ 129,823.70               | \$ 151,956.49                  | \$ 170,985          |
|             | 52100 Employee benefits                | \$ 45,640.68                | \$ 47,776.40                   | \$ 61,100           |
|             | 52500 Unemployment compensation        | \$ 8,236.00                 |                                |                     |
|             | 52600 Workers' comp                    | \$ 73,654.00                | \$ 79,205.00                   | \$ 105,000          |
|             | 53240 Anton Supers Water               | \$ -                        | \$ 294.50                      |                     |
|             | 53400 CAPP Insurance                   | \$ 61,072.33                | \$ 135,000.00                  | \$ 165,000          |
|             | 55340 Utilities & Telephone            | \$ 54,091.41                | \$ 31,623.26                   | \$ 35,000           |
|             | 56060 Operating supplies               | \$ 2,850.59                 | \$ 6,091.89                    | \$ 2,000            |
|             | 57450 Extended Equip. Warranties       | \$ 30,610.00                |                                |                     |
|             | <b>Total Supervisors</b>               | <b>\$ 405,978.71</b>        | <b>\$ 451,947.54</b>           | <b>\$ 539,085</b>   |

## **Road and Bridge Expenditures**

| Account No. | Expenditures                                       | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget      |
|-------------|--|-----------------------------|--------------------------------|---------------------|
| 020.43070   | <b><u>Capital Outlay &amp; Debt Service</u></b>    |                             |                                |                     |
|             | 57530 Principal Payments                           | \$ -                        |                                |                     |
|             | 57540 Interest Payments                            | \$ -                        |                                |                     |
|             | 58320 Capital purchases                            | \$ 1,452,710.29             | \$ 1,461,422.36                | \$ 1,053,000        |
|             | 58560 Lease purchase equipment                     |                             |                                |                     |
|             | <b><i>Total Capital &amp; Debt<br/>Service</i></b> | <b>\$ 1,452,710.29</b>      | <b>\$ 1,461,422.36</b>         | <b>\$ 1,053,000</b> |
| 020.43080   | <b><u>Administration</u></b>                       |                             |                                |                     |
|             | 51100 Salary                                       | \$ 8,896.21                 | \$ 13,644.36                   | \$ 40,000           |
|             | 52100 Employee Benefits                            | \$ 3,439.62                 | \$ 5,637.23                    | \$ 17,000           |
|             | 52600 Worker's Comp                                |                             |                                |                     |
|             | 55340 Utilities & Telephone                        |                             | \$ 93.41                       |                     |
|             | 56060 Operating supplies                           | \$ -                        | \$ 161,480.13                  | \$ 5,000            |
|             | 58021 Pit Construction                             |                             |                                | \$ 5,000            |
|             | <b><i>Total Administration</i></b>                 | <b>\$ 12,335.83</b>         | <b>\$ 180,855.13</b>           | <b>\$ 67,000</b>    |



**ROAD & BRIDGE DIST. #1**

|           |   | <b>2022 Actual<br/>Expenditures</b> | <b>2023 Estimated<br/>Expenditures</b> | <b>2024<br/>Budget</b> |
|-----------|---|-------------------------------------|--|------------------------|
| 020.43110 | <b><u>Construction</u></b>                      |                                     |  |                        |
| 51100     | Salaries  |                                     |  |                        |
| 52100     | Employee Benefits                               |                                     |  |                        |
| 53270     | Construction contracts                          | \$ -                                | \$ 13,240.00                           | \$ 50,000.00           |
| 56020     | Gravel  | \$ 2,490.00                         | \$ 11,385.00                           | \$ 18,000.00           |
| 56035     | 3/4" Rock                                       | \$ -                                | \$ -                                   | \$ 30,000.00           |
| 56040     | Construction materials                          | \$ 4,360.25                         | \$ -                                   | \$ 10,000.00           |
| 56060     | Operating supplies                              | \$ 48,392.45                        | 8171.81                                |                        |
| 57450     | Capital outlay-grants (New Const)               |                                     |  | \$ 500,000.00          |
|           | <b>Total construction</b>                       | <b>\$ 55,242.70</b>                 | <b>\$ 32,796.81</b>                    | <b>\$ 608,000.00</b>   |
| 020.43120 | <b><u>Maintenance of Condition</u></b>          |                                     |  |                        |
| 51100     | Salaries  | \$ 325,846.75                       | \$ 319,137.75                          | \$ 410,000.00          |
| 51150     | Part-time salaries                              |                                     | \$ 14,015.37                           | \$ 10,000.00           |
| 51180     | Over Time Wages                                 |                                     | \$ 6,592.12                            | \$ 15,000.00           |
| 52100     | Employee Benefits                               | \$ 110,421.19                       | \$ 102,645.88                          | \$ 135,000.00          |
| 56000     | Diesel Fuel                                     | \$ 182,225.14                       | \$ 184,499.02                          | \$ 180,000.00          |
| 56010     | Unleaded Fuel                                   | \$ 28,191.57                        | \$ 18,239.83                           | \$ 35,000.00           |
| 56060     | Operating supplies                              | \$ 135,710.45                       | \$ 344,989.89                          | \$ 150,000.00          |
| 56600     | Weed Spray                                      | \$ -                                | \$ 18,642.08                           | \$ 35,000.00           |
| 57450     | Hard surface roads                              |                                     | \$ -                                   |                        |
| 57500     | Flood Expense                                   | \$ -                                | \$ -                                   |                        |
|           | <b>Total maintenance</b>                        | <b>\$ 782,395.10</b>                | <b>\$ 1,008,761.94</b>                 | <b>\$ 970,000.00</b>   |
| 020.43150 | <b><u>Supervisors</u></b>                       |                                     |  |                        |
| 51100     | Salaries  | \$ 36,967.36                        | \$ 47,916.82                           | \$ 57,500.00           |
| 52100     | Employee benefits                               | \$ 10,255.26                        | \$ 13,762.51                           | \$ 20,000.00           |
| 52500     | Unemployment compensation                       | \$ 8,236.00                         | \$ -                                   |                        |
| 52600     | Workers' comp                                   | \$ 24,551.00                        | \$ 26,402.00                           | \$ 35,000.00           |
| 53400     | CAPP Insurance                                  | \$ -                                | \$ 45,000.00                           | \$ 55,000.00           |
| 55340     | Utilities & Telephone                           | \$ 38,201.20                        | \$ 13,821.20                           | \$ 15,000.00           |
| 56060     | Operating supplies                              | \$ -                                | \$ 447.00                              |                        |
| 57450     | Extended Equip. Warranties                      | \$ -                                | \$ -                                   |                        |
|           | <b>Total supervisors</b>                        | <b>\$ 118,210.82</b>                | <b>\$ 147,349.53</b>                   | <b>\$ 182,500.00</b>   |
| 020.43170 | <b><u>Capital outlay &amp; debt service</u></b> |                                     |  |                        |
| 58320     | Capital purchases                               | \$ 542,848.46                       | \$ 453,885.00                          | \$ 500,000.00          |
| 58560     | Lease purchase equipment                        | \$ -                                | \$ -                                   |                        |
|           | <b>Total capital &amp; debt service</b>         | <b>\$ 542,848.46</b>                | <b>\$ 453,885.00</b>                   | <b>\$ 500,000.00</b>   |
|           | <b>Total R&amp;B Expense Dist.#1</b>            | <b>\$ 1,498,697.08</b>              | <b>\$ 1,642,793.28</b>                 | <b>\$ 2,260,500.00</b> |

**ROAD & BRIDGE DIST. #2**

|           |   | <b>2022 Actual<br/>Expenditures</b> | <b>2023 Estimated<br/>Expenditures</b> | <b>2024<br/>Budget</b> |
|-----------|---|-------------------------------------|--|------------------------|
| 020.43210 | <b><u>Construction</u></b>                      |                                     |  |                        |
| 51100     | Salaries  |                                     |  |                        |
| 52100     | Employee Benefits                               |                                     |  |                        |
| 53270     | Construction contracts                          | \$ -                                | \$ 166,173.76                          | \$ 440,000.00          |
| 56020     | Gravel  | \$ 12,615.00                        | \$ 19,861.80                           | 18000                  |
| 56035     | 3/4" Rock                                       | \$ -                                | \$ -                                   | \$ 40,000.00           |
| 56040     | Construction materials                          | \$ -                                | \$ -                                   | \$ 15,000.00           |
| 56060     | Operating supplies                              | \$ 7,110.80                         | \$ 1,736.31                            |                        |
| 57450     | Capital outlay-grants                           |                                     |  | \$ 2,000,000.00        |
|           | <b>Total construction</b>                       | <b>\$ 19,725.80</b>                 | <b>\$ 187,771.87</b>                   | <b>\$ 2,513,000.00</b> |
| 020.43220 | <b><u>Maintenance of Condition</u></b>          |                                     |  |                        |
| 51100     | Salaries  | \$ 356,649.34                       | \$ 388,840.11                          | \$ 450,000.00          |
| 51150     | Part-time salaries                              | \$ -                                | \$ 2,662.50                            | \$ 10,000.00           |
| 51180     | Over Time Wages                                 |                                     | \$ 7,705.81                            | \$ 15,000.00           |
| 52100     | Employee Benefits                               | \$ 133,793.11                       | \$ 126,812.76                          | \$ 163,000.00          |
| 56000     | Diesel Fuel                                     | \$ 161,316.30                       | \$ 150,919.15                          | \$ 150,000.00          |
| 56010     | Unleaded Fuel                                   | \$ 19,923.61                        | \$ 18,625.87                           | \$ 25,000.00           |
| 56060     | Operating supplies                              | \$ 193,322.80                       | \$ 386,371.03                          | \$ 150,000.00          |
| 56600     | Weed Spray                                      | \$ 1,180.49                         | \$ 419.18                              | \$ 8,000.00            |
| 57450     | Hard surface roads                              |                                     |  |                        |
|           | <b>Total maintenance</b>                        | <b>\$ 866,185.65</b>                | <b>\$ 1,082,356.41</b>                 | <b>\$ 971,000.00</b>   |
| 020.43250 | <b><u>Supervisors</u></b>                       |                                     |  |                        |
| 51100     | Salaries  | \$ 57,494.08                        | \$ 51,509.12                           | \$ 52,000.00           |
| 52100     | Employee benefits                               | \$ 23,697.50                        | \$ 20,780.29                           | \$ 26,000.00           |
| 52500     | Unemployment compensation                       |                                     |  |                        |
| 52600     | Workers' comp                                   | \$ 24,551.00                        | \$ 26,402.00                           | \$ 35,000.00           |
| 53400     | CAPP Insurance                                  | \$ 26,295.35                        | \$ 45,000.00                           | \$ 55,000.00           |
| 55340     | Utilities & Telephone                           | \$ 11,857.83                        | \$ 14,409.26                           | \$ 15,000.00           |
| 56060     | Operating supplies                              | \$ -                                | \$ 5,548.91                            |                        |
| 57450     | Extended Equip. Warranties                      | \$ -                                | \$ -                                   |                        |
|           | <b>Total supervisors</b>                        | <b>\$ 143,895.76</b>                | <b>\$ 163,649.58</b>                   | <b>\$ 183,000.00</b>   |
| 020.43270 | <b><u>Capital outlay &amp; debt service</u></b> |                                     |  |                        |
| 58320     | Capital purchases                               | \$ 475,646.63                       | \$ 605,134.97                          | \$ 273,000.00          |
| 58560     | Lease purchase equipment                        |                                     |  |                        |
|           | <b>Total capital &amp; debt service</b>         | <b>\$ 475,646.63</b>                | <b>\$ 605,134.97</b>                   | <b>\$ 273,000.00</b>   |
|           | <b>Total R&amp;B Expense Dist.#2</b>            | <b>\$ 1,505,453.84</b>              | <b>\$ 2,038,912.83</b>                 | <b>\$ 3,940,000.00</b> |

**ROAD & BRIDGE DIST. #3**

|           |   | <b>2022 Actual</b>     |  | <b>2023 Estimated</b>  |  | <b>2024</b>            |
|-----------|---|------------------------|--|------------------------|--|------------------------|
|           | <b><u>Construction</u></b>                      | <b>Expenditures</b>    |  | <b>Expenditures</b>    |  | <b>Budget</b>          |
| 20.43310  | 51100 Salaries                                  |                        |  |                        |  |                        |
|           | 52100 Employee Benefits                         |                        |  |                        |  |                        |
|           | 53270 Construction contracts                    | \$ -                   |  | \$ -                   |  | \$ 25,000.00           |
|           | 56020 Gravel                                    | \$ 11,411.24           |  | \$ 9,502.29            |  | \$ 18,000.00           |
|           | 56035 3/4" Rock                                 | \$ 35,673.38           |  | \$ 50,856.21           |  | \$ 50,000.00           |
|           | 56040 Construction materials                    | \$ 370.76              |  | \$ 8,662.50            |  | \$ 10,000.00           |
|           | 56060 Operating supplies                        | \$ 6,480.45            |  | \$ 2,667.50            |  |                        |
|           | 57450 Capital outlay-grants                     |                        |  |                        |  |                        |
|           | <b>Total construction</b>                       | <b>\$ 53,935.83</b>    |  | <b>\$ 71,688.50</b>    |  | <b>\$ 103,000.00</b>   |
| 020.43320 | <b><u>Maintenance of Condition</u></b>          |                        |  |                        |  |                        |
|           | 51100 Salaries                                  | \$ 318,632.33          |  | \$ 286,429.12          |  | \$ 390,000.00          |
|           | 51150 Part-time salaries                        |                        |  | \$ 9,182.89            |  | \$ 20,000.00           |
|           | 51180 Over Time Wages                           |                        |  | \$ 5,725.61            |  | \$ 15,000.00           |
|           | 52100 Employee Benefits                         | \$ 112,692.91          |  | \$ 92,226.70           |  | \$ 150,000.00          |
|           | 56000 Diesel Fuel                               | \$ 162,206.98          |  | \$ 149,553.79          |  | \$ 150,000.00          |
|           | 56010 Unleaded Fuel                             | \$ 25,654.50           |  | \$ 12,444.41           |  | \$ 40,000.00           |
|           | 56060 Operating supplies                        | \$ 126,566.08          |  | \$ 151,927.48          |  | \$ 150,000.00          |
|           | 56600 Weed Spray                                | \$ 17,083.71           |  | \$ 9,195.84            |  | \$ 25,000.00           |
|           | 57450 Hard surface roads                        |                        |  |                        |  |                        |
|           | <b>Total maintenance</b>                        | <b>\$ 762,836.51</b>   |  | <b>\$ 716,685.84</b>   |  | <b>\$ 940,000.00</b>   |
| 020.43350 | <b><u>Supervisors</u></b>                       |                        |  |                        |  |                        |
|           | 51100 Salaries                                  | \$ 35,362.26           |  | \$ 52,530.55           |  | \$ 61,484.76           |
|           | 52100 Employee benefits                         | \$ 11,687.92           |  | \$ 13,233.60           |  | \$ 15,100.00           |
|           | 52500 Unemployment compensation                 |                        |  |                        |  |                        |
|           | 52600 Workers' comp                             | \$ 24,552.00           |  | \$ 26,401.00           |  | \$ 35,000.00           |
|           | 53240 Anton Supers Water                        |                        |  | \$ 294.50              |  |                        |
|           | 53400 CAPP Insurance                            | \$ 34,776.98           |  | \$ 45,000.00           |  | \$ 55,000.00           |
|           | 55340 Utilities & Telephone                     | \$ 4,032.38            |  | \$ 3,392.80            |  | \$ 5,000.00            |
|           | 56060 Operating supplies                        | \$ 2,850.59            |  | \$ 95.98               |  | \$ 2,000.00            |
|           | 57450 Extended Equip. Warranties                | \$ 30,610.00           |  | \$ -                   |  |                        |
|           | <b>Total supervisors</b>                        | <b>\$ 143,872.13</b>   |  | <b>\$ 140,948.43</b>   |  | <b>\$ 173,584.76</b>   |
| 020.43370 | <b><u>Capital outlay &amp; debt service</u></b> |                        |  |                        |  |                        |
|           | 57530 Principal Payments                        |                        |  | \$ -                   |  |                        |
|           | 57540 Interest Payments                         |                        |  | \$ -                   |  |                        |
|           | 58320 Capital purchases                         | \$ 434,215.20          |  | \$ 402,402.39          |  | \$ 280,000.00          |
|           | 58560 Lease purchase equipment                  |                        |  | \$ -                   |  |                        |
|           | 59500 Bad Debts                                 |                        |  | \$ -                   |  |                        |
|           | <b>Total capital &amp; debt service</b>         | <b>\$ 434,215.20</b>   |  | <b>\$ 402,402.39</b>   |  | <b>\$ 280,000.00</b>   |
|           | <b>Total R&amp;B Expense Dist.#3</b>            | <b>\$ 1,394,859.67</b> |  | <b>\$ 1,331,725.16</b> |  | <b>\$ 1,496,584.76</b> |



## Washington County Colorado

### Health and Human Services 2024 Budget Summary

| <i>Health and Human Services</i>         | <i>2022 Actual Budget</i> | <i>2023 Estimated Budget</i> | <i>2024 Budget</i>   |
|--|---------------------------|------------------------------|----------------------|
| Property Tax                             | \$285,714.13              | \$285,704.00                 | \$312,583.00         |
| Revenue other than property tax          | \$21.77                   | \$45.00                      | \$45.00              |
| Other revenue after EBT adjustment       | \$1,111,890.34            | \$1,708,401.00               | \$1,167,238.00       |
| Unreserved Fund Balance Jan. 1           | \$149,155.56              | \$942,828.00                 | \$875,022.00         |
| Designated Fund Balance                  | \$877,098.80              | \$127,056.00                 | \$229,415.00         |
| <b><i>Total Revenue Available</i></b>    | <b>2,423,881</b>          | <b>3,064,034</b>             | <b>2,584,303</b>     |
| <b>Expenditures after EBT adjustment</b> | <b>1,319,443</b>          | <b>2,085,354</b>             | <b>1,421,803</b>     |
| Transfers to other funds                 | 0                         | 0                            |                      |
| Treasurer's fees                         | 0                         | 0                            |                      |
| Designated Fund Balance                  | 0                         | 0                            |                      |
| <b><i>Total Expenditures</i></b>         | <b>\$1,319,443.40</b>     | <b>\$2,085,354.00</b>        | <b>1,421,803</b>     |
| <br>Fund Balance Dec. 31                 | <br><b>1,104,437</b>      | <br><b>978,680</b>           | <br><b>1,162,500</b> |

# Health and Human Services Revenue

| Account No.                                  | 2022 Actual<br>Revenue  | 2023 Estimated<br>Revenue | 2024<br>Budget          |
|--|-------------------------|---------------------------|-------------------------|
| <u>Revenue Source</u>                        |                         |                           |                         |
| <u>Taxes</u>                                 |                         |                           |                         |
| Specific Ownership Tax                       | \$0.00                  | \$0.00                    | \$0.00                  |
| Delinquent taxes                             | \$8.70                  | \$45.00                   | \$45.00                 |
| Miscellaneous receipts/Impact                | \$13.07                 | \$0.00                    | \$0.00                  |
| Total property tax                           | \$285,714.13            | \$285,704.00              | \$312,583.00            |
| <b>Total Tax</b>                             | <b>\$285,735.90</b>     | <b>\$285,749.00</b>       | <b>\$312,628.00</b>     |
| <u>Other Revenue</u>                         |                         |                           |                         |
| CO Works                                     | \$136,126.32            | \$106,693.00              | \$167,212.00            |
| Child care                                   | \$90,140.61             | \$109,334.00              | \$113,942.00            |
| Child welfare                                | \$580,760.38            | \$622,329.00              | \$612,388.00            |
| County Administration                        | \$174,056.40            | \$161,324.00              | \$161,532.00            |
| Non-Allocated/Burial                         | \$0.00                  | \$1,200.00                | \$1,200.00              |
| Adult Protective Services                    | \$28,499.16             | \$37,277.00               | \$45,014.00             |
| Core Services                                | \$145,079.49            | \$145,745.00              | \$158,825.00            |
| Child Support                                | \$19,178.83             | \$39,600.00               | \$39,600.00             |
| LEAP   | \$133,796.65            | \$231,000.00              | \$198,263.00            |
| AND  | \$17,690.32             | \$16,000.00               | \$32,000.00             |
| HCA  | \$0.00                  | \$900.00                  | \$900.00                |
| OAP  | \$91,592.06             | \$86,000.00               | \$96,500.00             |
| Food Assistance                              | \$1,944,762.05          | \$1,650,000.00            | \$1,850,000.00          |
| School Stability Transportation              | \$14,279.42             | \$3,082.00                | \$5,838.00              |
| Collaborative Mgmt                           | \$19,093.62             | \$65,816.00               | \$98,551.00             |
| TANF Bonus/Enhanced Funding                  | \$152.39                | \$1,000.00                | \$500.00                |
| IV-D Incentives                              | \$2,707.40              | \$1,600.00                | \$1,600.00              |
| County Wide Cost Allocation                  | \$24,760.77             | \$34,100.00               | \$89,434.00             |
| Special IV-E Excess SB 80                    | \$0.00                  | \$500.00                  | \$500.00                |
| Parental fees                                | \$1,176.39              | \$2,000.00                | \$3,000.00              |
| Other Financing Sources                      | \$16,786.35             | \$6,000.00                | \$6,500.00              |
| OBH Regional Grant                           | \$199,296.44            | \$722,115.00              | \$0.00                  |
| PSSF Grant - Fiscal Agent                    | \$0.00                  | \$0.00                    | \$0.00                  |
| <b>Total Other</b>                           | <b>\$ 3,639,935.05</b>  | <b>\$ 4,043,615.00</b>    | <b>\$ 3,683,299.00</b>  |
| <b>Total Funds Available</b>                 | <b>\$3,925,670.95</b>   | <b>\$4,329,364.00</b>     | <b>\$ 3,995,927.00</b>  |
| <b>Electronic benefit transfer adjustmnt</b> | <b>(\$2,528,044.71)</b> | <b>(\$2,332,534.00)</b>   | <b>(\$2,516,061.00)</b> |
| <b>Total Revenue after EBT adj.</b>          | <b>\$1,397,626.24</b>   | <b>\$1,996,830.00</b>     | <b>\$ 1,479,866.00</b>  |

## Health and Human Services Expenditures

| Account No. | Expenditures                             | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget          |
|-------------|--|-----------------------------|--------------------------------|-------------------------|
|             | Colorado Works                           | \$173,716.69                | \$146,500.00                   | \$189,500.00            |
|             | Child Care                               | \$110,586.77                | \$120,000.00                   | \$127,500.00            |
|             | Child Welfare                            | \$733,389.47                | \$904,044.00                   | \$783,415.00            |
|             | County Administration                    | \$212,495.62                | \$268,956.00                   | \$270,650.00            |
|             | Adult Protective Services                | \$53,155.59                 | \$55,572.00                    | \$70,500.00             |
|             | Core Services                            | \$167,748.08                | \$163,543.00                   | \$198,894.00            |
|             | Child Support                            | \$34,999.37                 | \$60,000.00                    | \$60,000.00             |
|             | LEAP                                     | \$133,796.65                | \$231,000.00                   | \$198,263.00            |
|             | AND                                      | \$26,535.46                 | \$24,000.00                    | \$48,000.00             |
|             | HCA                                      | \$0.00                      | \$1,050.00                     | \$1,050.00              |
|             | OAP                                      | \$91,592.06                 | \$86,000.00                    | \$96,500.00             |
|             | Food Assistance                          | \$1,944,762.05              | \$1,650,000.00                 | \$1,850,000.00          |
|             | School Stability Transportation          | \$15,356.05                 | \$5,000.00                     | \$5,838.00              |
|             | Collaborative Mgmt.                      | \$19,093.62                 | \$25,000.00                    | \$25,000.00             |
|             | Local Programs                           | \$5,903.15                  | \$28,000.00                    | \$37,500.00             |
|             | Sepecial IV-E SB 80                      | \$0.00                      | \$500.00                       | \$500.00                |
|             | Parental Fees                            | \$1,176.39                  | \$2,000.00                     | \$3,000.00              |
|             | OBH Regional Grant                       | \$199,296.44                | \$722,115.00                   | \$0.00                  |
|             | PSSF Grant                               | \$0.00                      | \$0.00                         | \$0.00                  |
|             | <b>Total Expenditures</b>                | <b>\$3,923,603.46</b>       | <b>\$4,493,280.00</b>          | <b>\$3,966,110.00</b>   |
|             | <b>Electronic Benefit Transfer Adj.</b>  | <b>(\$2,604,160.06)</b>     | <b>(\$2,407,926.00)</b>        | <b>(\$2,544,307.00)</b> |
|             | <b>Expenditures after EBT adjustment</b> | <b>\$1,319,443.40</b>       | <b>\$2,085,354.00</b>          | <b>\$1,421,803.00</b>   |

**Note: Actual County Share of Authorizations are included in Total Exp. Amount.**



## Washington County Colorado Contingency Fund 2024 Budget Summary

| <i>Contingency Fund</i>         | <i>2022 Actual<br/>Budget</i> | <i>2023 Estimated<br/>Budget</i> | <i>2024 Budget</i> |
|---------------------------------|-------------------------------|----------------------------------|--------------------|
| Property Tax                    | \$ 40,818                     | \$ 40,778                        | \$ 44,655          |
| Revenue other than property tax | \$ 6                          | \$ 2                             | \$ 4               |
| Delinquent Taxes                | \$ -                          | \$ -                             |                    |
| Unreserved fund balance Jan 1   | \$ 390,902                    | \$ 430,501                       | \$ 470,059         |
| Designated fund balance         |                               |                                  |                    |
| <b>Total Revenue Available</b>  | <b>\$ 431,726</b>             | <b>\$ 471,282</b>                | <b>\$ 514,718</b>  |
| <b>Expenditures</b>             | <b>\$ -</b>                   |                                  | <b>\$ 45,000</b>   |
| Transfers to other funds        | \$ -                          |                                  |                    |
| Short Term Disability           |                               |                                  |                    |
| Treasurer's fees                | \$ 1,225                      | \$ 1,223                         | \$ 1,250           |
| Designated fund balance         | \$ -                          |                                  |                    |
| <b>Total Expenditures</b>       | <b>\$ 1,225</b>               | <b>\$ 1,223</b>                  | <b>\$ 46,250</b>   |
| Fund balance Dec 31             | \$ 430,501                    | \$ 470,059                       | \$ 468,468         |

### Contingency Fund Revenue

| <u>Revenue Source</u>              | <i>2022 Actual<br/>Budget</i> | <i>2023 Estimated<br/>Budget</i> | <i>2024 Budget</i> |
|------------------------------------|-------------------------------|----------------------------------|--------------------|
| 040-0000-40300 Prior Tax           | \$ 3.43                       | \$ (3.68)                        | \$ 1.00            |
| 040-00000-40400 Prior Interest     | \$ 0.81                       | \$ 0.13                          | \$ 1.00            |
| 040-00000-42000 Miscellaneous      | \$ -                          |                                  |                    |
| 040-00000-42920 us trs pilt impact | \$ 1.87                       | \$ 2                             | \$ 2.00            |
| 040-00000-42125 Dola CVRF Grant    |                               |                                  |                    |
| <b>Total Revenue</b>               | <b>\$ 6.11</b>                | <b>\$ (1.55)</b>                 | <b>\$ 4.00</b>     |

### Contingency Fund Expenditures

|                               | <i>2022 Actual<br/>Budget</i> | <i>2023 Estimated<br/>Budget</i> | <i>2024 Budget</i>  |
|-------------------------------|-------------------------------|----------------------------------|---------------------|
| 040-49000-58350 Miscellaneous | \$ -                          |                                  | \$ 45,000.00        |
| Short term disability         | \$ -                          | \$ -                             |                     |
| <b>Total Expenses</b>         | <b>\$ -</b>                   | <b>\$ -</b>                      | <b>\$ 45,000.00</b> |

## Washington County Colorado Health Care Fund 2024 Budget Summary

| <i>Health Care Operations Fund</i> | <i>2022 Actual<br/>Budget</i> | <i>2023 Estimated<br/>Budget</i> | <i>2024<br/>Budget</i> |
|------------------------------------|-------------------------------|----------------------------------|------------------------|
| Sales Tax, Delinq. Tax, & Interest | \$ 519,157                    | \$ 1,061,548                     | \$ 1,050,000           |
| All other Revenues                 | \$ 338,143                    | \$ 386,737                       | \$ 695,540             |
| Revenue Fund 57 and 58             |                               |                                  |                        |
| Unreserved Fund Balance Jan. 1     | \$ 2,202,900                  | \$ 2,037,605                     | \$ 1,654,520           |
| Designated fund balance            |                               |                                  |                        |
| Nursing Home Designated Fund       | \$ 1,122,103                  | \$ 364,740                       | \$ 365,800             |
| Ambulance Facility Designated Fund | \$ 41,105                     | \$ 41,162                        | \$ 41,250              |
| <b>Total Revenue Available</b>     | <b>\$ 4,223,408</b>           | <b>\$ 3,891,793</b>              | <b>\$ 3,807,110</b>    |
| <b>Expenditures*</b>               | <b>\$ 652,901</b>             | <b>\$ 1,830,223</b>              | <b>\$ 1,753,100</b>    |
| Transfers to other funds           |                               |                                  |                        |
| Treasurer's fees                   |                               |                                  |                        |
| Designated fund balance            |                               |                                  |                        |
| Nursing Home Designated Fund       | \$ 1,127,000                  |                                  |                        |
| Ambulance Facility Designated Fund |                               |                                  |                        |
| <b>Total Expenditures</b>          | <b>\$ 1,779,901</b>           | <b>\$ 1,830,223</b>              | <b>\$ 1,753,100</b>    |
| Fund balance Dec 31                | \$ 2,443,507                  | \$ 2,061,570                     | \$ 2,054,010           |

# Health Care Revenue

| Account No.          | <u>Revenue Source</u>         | 2022 Actual<br>Revenue | 2023 Estimated<br>Revenue | 2024<br>Budget         |
|----------------------|-------------------------------|------------------------|---------------------------|------------------------|
|                      | <u>Taxes</u>                  |                        |                           |                        |
| 055-00000-42250      | Sales Tax                     | \$ 519,157.29          | \$ 1,061,548.13           | \$ 1,050,000.00        |
| I-40300,40400, 43200 | Del. Prop. Tax and Interest   | \$ -                   |                           |                        |
|                      | <b>Total taxes</b>            | <b>\$ 519,157.29</b>   | <b>\$ 1,061,548.13</b>    | <b>\$ 1,050,000.00</b> |
|                      | <u>All other Revenues</u>     |                        |                           |                        |
| 055-00000-42000      | Misc Collections local        | \$ 1,894.39            | \$ 354.00                 | \$ 1,500.00            |
| 055-00000-42100      | Grant Income                  | \$ 10,292.71           | \$ -                      | \$ 325,000.00          |
| 055-00000-42102      | Nursing Home Admin Pay Reimb. | \$ 52,459.42           | \$ 77,542.57              | \$ 99,640.00           |
|                      | Nursing Home work comp reimb. |                        |                           |                        |
|                      | Nursing Home Bequest          |                        |                           |                        |
| 055-00000-43440      | Clinic Patient Revenue        | \$ -                   |                           |                        |
| 055-00000-42012      | Clinic rent                   | \$ 10,400.00           | \$ 10,700.00              | \$ 10,400.00           |
| 055-00000-42014      | Clinic miscellaneous          |                        | \$ 1,126.73               |                        |
|                      | Clinic Bequest                |                        |                           |                        |
| 055-00000-42015      | CAPP Ins. Payment             | \$ -                   |                           |                        |
| 055-00000-42039      | Viaero County Health          | \$ -                   |                           |                        |
| 055-00000-42038      | C-19 Stimulus                 | \$ -                   |                           |                        |
| 055-00000-42085      | Health Care Capital           | \$ -                   |                           |                        |
| 055-00000-43200      | Interest on Investments       | \$ -                   | \$ -                      |                        |
| 055-00000-43400      | Ambulance Services            | \$ 227,966.45          | \$ 296,749.06             | \$ 255,000.00          |
|                      | NCRETAC EMS Subsidy           |                        |                           |                        |
| 055-00000-43420      | Amb Memorials \$ Donations    | \$ 6,658.59            | \$ 265.00                 | \$ 4,000.00            |
| 055-00000-43421      | R Alexander Memorials Fund    |                        |                           |                        |
| 055-00000-43422      | Colo. Rural Health            | \$ -                   |                           |                        |
| 055-00000-43430      | CVRF Grant Ambulance          | \$ 28,471.52           | \$ -                      |                        |
| 055-00000-43431      | CDPHE grant                   |                        |                           |                        |
| 055-00000-43601      | State EMS Grant--Ambulance    | \$ -                   |                           |                        |
| 055-00000-44000      | Construction fund Transfer    | \$ -                   |                           |                        |
|                      | State EMS Grant               |                        |                           |                        |
|                      | <b>Total Other Revenue</b>    | <b>\$ 338,143.08</b>   | <b>\$ 386,737.36</b>      | <b>\$ 695,540.00</b>   |
|                      | <b>Health Care Fund</b>       | <b>\$ 857,300.37</b>   | <b>\$ 1,448,285.49</b>    | <b>\$ 1,745,540.00</b> |



# Health Care Expenditures

| Account No. Expenditures                  | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget         |
|---|-----------------------------|--------------------------------|------------------------|
| 055.43050                                 |                             |                                |                        |
|   |                             |                                |                        |
| <b><u>Administration</u></b>              |                             |                                |                        |
| 51100 Salaries                            |                             |                                |                        |
| 52100 Benefits                            |                             |                                |                        |
| 52910 Scholarship, Recruit & Retention    | \$ 1,600.65                 | \$ 1,233.94                    | \$ 10,000.00           |
| <b>Total Administration</b>               | <b>\$ 1,600.65</b>          | <b>\$ 1,233.94</b>             | <b>\$ 10,000.00</b>    |
| 055.44038                                 |                             |                                |                        |
|   |                             |                                |                        |
| <b><u>Ambulance</u></b>                   |                             |                                |                        |
| 51100 Fulltime salaries                   | \$ 166,804.26               | \$ 278,853.00                  | \$ 147,000.00          |
| 51150 Part-time salaries                  | \$ 81,388.25                | \$ 66,106.00                   | \$ 193,000.00          |
| 51160 EMT Stipend                         | \$ 63,124.16                | \$ 57,536.84                   | \$ 58,500.00           |
| 51170 EMT Shift Coverage                  | \$ -                        | \$ -                           |                        |
| 51180 Over Time Wages                     | 13227                       | \$ 6,469.29                    | \$ 10,000.00           |
| 51190 EMS Provider Grant                  |                             |                                |                        |
| 52100 Employee benefits                   | \$ 53,492.33                | \$ 57,241.47                   | \$ 65,000.00           |
| 52600 Workers comp                        | \$ 5,684.00                 | \$ 5,930.29                    | \$ 26,000.00           |
| 53400 CAPP insurance                      | \$ 5,693.00                 | \$ 3,750.00                    | \$ 7,500.00            |
| 53410 Insurance Repayment                 | \$ 954.51                   | \$ 636.86                      |                        |
| 54290 Building repairs & maint.           | \$ -                        | \$ -                           | \$ 1,500.00            |
| 54300 Vehicle repairs & maint.            | \$ 8,399.28                 | \$ 3,891.04                    | \$ 10,000.00           |
| 54320 Copier usage                        | \$ 436.14                   | \$ 532.75                      | \$ 700.00              |
| 54410 Rent on garage                      |                             | \$ -                           |                        |
| 55340 Utilities                           | \$ 1,924.64                 | \$ 2,071.22                    | \$ 8,000.00            |
| 55350 Telephone                           | \$ 3,710.99                 | \$ 2,411.16                    | \$ 4,000.00            |
| 55360 Postage                             | \$ 41.46                    | \$ 17.28                       | \$ 100.00              |
| 55450 Advertise/legal/printing            | \$ 522.60                   | \$ -                           | \$ 400.00              |
| 55772 Wash CO Emergency Center<br>payment |                             |                                | \$ 66,000.00           |
| 55800 Mileage and expenses                | \$ 1,168.50                 | \$ 1,773.92                    | \$ 1,500.00            |
| 55830 Injury Prevention Promotion         | \$ 1,058.83                 | \$ 3,353.61                    | \$ 1,500.00            |
| 55850 Dues,meetings,training              | \$ 8,249.93                 | \$ 2,806.98                    | \$ 10,000.00           |
| 56000 Diesel Fuel                         | \$ 4,852.23                 | \$ 3,700.16                    | \$ 8,000.00            |
| 56010 Unleaded Fuel                       | \$ 10,183.03                | \$ 6,808.33                    | \$ 8,000.00            |
| 56050 Office supplies                     | \$ 3,490.20                 | \$ 3,639.64                    | \$ 15,000.00           |
| 56070 Vehicle supplies                    | \$ 15,865.56                | \$ 17,630.24                   | \$ 23,000.00           |
| 57450 Capital Projects                    | \$ 5,180.00                 | \$ 807,926.00                  | \$ 473,000.00          |
| 58260 Ambulance (South Y-W)               | \$ 18,390.53                | \$ 64,057.32                   | \$ 31,500.00           |
| 59900 Cares Act fund grant                | \$ -                        | \$ 66,925.16                   |                        |
| <b>Total Ambulance</b>                    | <b>\$ 473,841.43</b>        | <b>\$ 1,464,068.56</b>         | <b>\$ 1,169,200.00</b> |
| 055.47002                                 |                             |                                |                        |
|   |                             |                                |                        |
| <b><u>Clinic</u></b>                      |                             |                                |                        |
| 51100 Salaries                            |                             |                                |                        |
| 51150 Part Time Salaries                  |                             |                                |                        |
| 51180 Overtime wages                      |                             |                                |                        |

# Health Care Expenditures

| Account No. Expenditures          | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget |
|-----------------------------------|-----------------------------|--------------------------------|----------------|
| 52100 Fringe Benefits             |                             |                                |                |
| 52500 Unemployment Comp.          |                             |                                |                |
| 52600 Workers Comp                | \$ 120.00                   | \$ -                           | \$ 200.00      |
| 52900 Memorial/Donation Expenses  |                             |                                |                |
| 53220 Contract Services           |                             |                                |                |
| 53400 CAPP insurance              | \$ 5,193.96                 | \$ 7,192.00                    | \$ 8,200.00    |
| 53450 Malpractice Insurance       |                             |                                |                |
| 54290 Building repairs            | \$ -                        | \$ 651.41                      | \$ 2,000.00    |
| 54310 maintenance contract        |                             |                                |                |
| 54320 Copy Machine Expense        |                             |                                |                |
| 54330 Janitorial Contract Expense |                             |                                |                |
| 55340 Utilities & Telephone       | \$ 7,700.27                 | \$ 9,102.09                    | \$ 13,500.00   |
| 55360 Postage                     |                             |                                |                |
| 55450 Advertising & Legal Notice  |                             |                                |                |
| 55850 Dues Meetings & Training    |                             |                                |                |
| 56050 Office Supplies             |                             |                                |                |
| 56060 Clinical Operating Supplies |                             |                                |                |
| 56530 HazMat Waste Pickup         |                             |                                |                |
| 56540 Xray Machine Maintenance    |                             |                                |                |
| 56550 Courier Service Fees        |                             |                                |                |
| 58320 Capital Outlay*             |                             |                                |                |

58700/58710 Grants

|                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|
| <b>Total Clinic</b> | <b>\$ 13,014.23</b> | <b>\$ 16,945.50</b> | <b>\$ 23,900.00</b> |
|---------------------|---------------------|---------------------|---------------------|

055.47003

**Nursing home**

|   |              |              |              |
|---|--------------|--------------|--------------|
| 51100 NH Admin. Salary                          | \$ 63,489.59 | \$ 70,000.00 | \$ 76,500.00 |
| 51150 Salary for shared staff                   |              | \$ -         |              |
| 52100 Benefits                                  | \$ 7,154.59  | \$ 7,276.08  | \$ 15,000.00 |
| 52600 Workers' comp                             |              | \$ 54,536.00 | \$ 55,000.00 |
| 53400 CAPP insurance                            |              |              |              |
| 53420 Liability ins. Premium                    |              |              |              |
| 54290 Building repairs                          |              | \$ 128.25    |              |
| 54320 Copier usage                              |              |              |              |
| 56060 Operating supplies (cell phones/internet) | \$ 3,045.98  | \$ 3,019.65  | \$ 3,500.00  |
| 57450 Grants                                    |              |              |              |

# Health Care Expenditures

| Account No. Expenditures                           | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget       |
|--|-----------------------------|--------------------------------|----------------------|
| 58330 Subsidy                                      | \$ 4,753.00                 | \$ -                           |                      |
| 58350 Misc   |                             | \$ 536.58                      |                      |
| 58640 NH Green House Project<br>Bequests/Donations |                             |                                |                      |
| 58650 NH Sinking Fund                              |                             | \$ 157,643.49                  | \$ 150,000.00        |
| 58660 CHIF Loan Security                           |                             |                                |                      |
| 59320 Capital outlay*                              | \$ 86,001.84                | \$ 54,835.00                   | \$ 250,000.00        |
| <b>Total Nursing home</b>                          | <b>\$ 164,445.00</b>        | <b>\$ 347,975.05</b>           | <b>\$ 550,000.00</b> |

|                           |                      |                        |                        |
|---------------------------|----------------------|------------------------|------------------------|
| <b>Total Expenditures</b> | <b>\$ 652,901.31</b> | <b>\$ 1,830,223.05</b> | <b>\$ 1,753,100.00</b> |
|---------------------------|----------------------|------------------------|------------------------|



## Washington County Colorado

### Nursing Home Operations Fund 2024 Budget Summary

| Nursing Home Fund                               | <i>2022 Actual<br/>Budget</i> | <i>2023 Estimated<br/>Budget</i> | <i>2024 Budget</i>        |
|---|-------------------------------|----------------------------------|---------------------------|
| Residency Revenue                               | \$ 3,759,683.00               | \$ 3,603,223.00                  | \$ 3,880,410.00           |
| Other Revenue                                   | \$ 115,879.00                 | \$ 54,226.00                     | \$ 21,200.00              |
| Cares Act Funding                               |                               |                                  |                           |
| Unreserved Fund Balance Jan. 1                  | \$ 1,703,662.00               | \$ 1,341,401.00                  | \$ 1,821,089.00           |
| <b>Total Operating Revenues</b>                 | <b>\$ 5,579,224.00</b>        | <b>\$ 4,998,850.00</b>           | <b>\$ 5,722,699.00</b>    |
|   |                               |                                  |                           |
| Departmental Expenditures                       | \$ 4,576,929.00               | \$ 3,204,132.00                  | \$ 3,711,880.00           |
| Depreciation                                    | \$ 3,773.00                   | \$ 2,829.00                      | \$ 3,700.00               |
| <b>Total Operating Expenditures</b>             | <b>\$ 4,580,702.00</b>        | <b>\$ 3,206,961.00</b>           | <b>\$ 3,715,580.00</b>    |
|   |                               |                                  |                           |
| <b><u>Non-operating Revenues (Expenses)</u></b> | <b><i>2022 Estimated</i></b>  | <b><i>2023 Budget</i></b>        | <b><i>2024 Budget</i></b> |
| Earnings on Investments                         | \$ 7,233.00                   | \$ 5,000.00                      | \$ 5,000.00               |
| Contributions                                   | \$ 5,025.00                   | \$ 9,200.00                      | \$ 6,500.00               |
| Federal stimulus payments                       | \$ 20,425.00                  |                                  |                           |
| Miscellaneous                                   | \$ 92,300.00                  | \$ 17,000.00                     | \$ 15,000.00              |
| County Subsidy                                  |                               |                                  |                           |
| Loss on Disposal of Assets                      |                               |                                  |                           |
| Insurance Proceeds                              | \$ 227,000.00                 |                                  |                           |
| Interest Expense                                | \$ (9,104.00)                 | \$ (2,000.00)                    | \$ (3,500.00)             |
| <b>Total Nonoperating Revenue</b>               | <b>\$ 342,879.00</b>          | <b>\$ 29,200.00</b>              | <b>\$ 23,000.00</b>       |
|   |                               |                                  |                           |
| <b>Fund Balance Dec. 31</b>                     | <b>\$ 1,341,401.00</b>        | <b>\$ 1,821,089.00</b>           | <b>\$ 2,030,119.00</b>    |

## Nursing Home Operations Revenue

| Account No.     | <u>Revenue Source</u>          | 2022 Actual<br>Revenue | 2023<br>Estimated Revenue | 2024<br>Budget         |
|-----------------|--------------------------------|------------------------|---------------------------|------------------------|
|                 | Private Pay Total              | \$ 782,406.00          | \$ 719,886.00             | \$ 850,000.00          |
|                 | Private Pay Misc.              | \$ 9,932.00            | \$ 12,045.00              | \$ 15,000.00           |
|                 | Medicare A Total               | \$ 163,618.00          | \$ 135,205.00             | \$ 150,205.00          |
|                 | Medicare A Misc.               | \$ 297,352.00          | \$ 238,013.00             | \$ 250,000.00          |
|                 | Medicaid Total                 | \$ 2,336,705.00        | \$ 2,268,563.00           | \$ 2,340,205.00        |
|                 | Medicaid Misc.                 | \$ (3,094.00)          | \$ (1,676.00)             | \$ (2,000.00)          |
|                 | Medicaid Supplement            | \$ 238,298.00          | \$ 176,540.00             | \$ 225,000.00          |
|                 | Medicare B Total               | \$ 46,856.00           | \$ 61,094.00              | \$ 52,000.00           |
|                 | <b>Managed Care Total</b>      | <b>\$ 3,872,073.00</b> | <b>\$ 3,609,670.00</b>    | <b>\$ 3,880,410.00</b> |
|                 | <u>Other Revenue</u>           |                        |                           |                        |
| 4502            | Interest Income                | \$ 7,241.00            | \$ 475.00                 | \$ 3,200.00            |
| 450,545,354,550 | Misc. Income                   | \$ 67,752.00           | \$ (6,447.00)             | \$ 13,000.00           |
| 4503            | Gifts and Donations            | \$ 4,491.00            | \$ 726.00                 | \$ 5,000.00            |
| 4507            | County Subsidy                 |                        |                           |                        |
| 7725            | Interest Expense               |                        |                           |                        |
|                 | Misc. Covid Income             |                        | \$ 53,025.00              |                        |
|                 | Medicare/Medicaid Settlement   | \$ 20,425.00           |                           |                        |
|                 | Other Revenue Pioneer Haven    | \$ 11,690.00           |                           |                        |
|                 | <b>Total Revenue</b>           | <b>\$ 111,599.00</b>   | <b>\$ 47,779.00</b>       | <b>\$ 21,200.00</b>    |
|                 | <b>Nursing Home Operations</b> | <b>\$ 3,983,672.00</b> | <b>\$ 3,657,449.00</b>    | <b>\$ 3,922,810.00</b> |

# Nursing Home Operations Expenditures

| Account No. | Expenditures                | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget         |
|-------------|-----------------------------|-----------------------------|--------------------------------|------------------------|
|             | <b><u>Nursing Home</u></b>  |                             |                                |                        |
| 6010        | Nursing Admin. Salaries     | \$ 128,964.00               | \$ 113,364.00                  | \$ 155,000.00          |
| 6020        | RN Salaries                 | \$ 142,630.00               | \$ 170,285.00                  | \$ 288,025.00          |
| 6030        | LPN Salaries                | \$ 354,496.00               | \$ 384,790.00                  | \$ 285,000.00          |
| 6040        | CNA Salaries                | \$ 831,411.00               | \$ 821,893.00                  | \$ 1,000,000.00        |
| 6050        | P/R Tax NU                  | \$ 108,074.00               | \$ 111,320.00                  | \$ 121,500.00          |
| 6051        | Unemployment Tax NU         | \$ 4,549.00                 | \$ 3,321.00                    | \$ 5,000.00            |
| 6052        | Retirement Nursing          | \$ 18,185.00                | \$ 24,406.00                   | \$ 20,000.00           |
| 6060        | Workers Comp NU             | \$ 56,919.00                | \$ 50,934.00                   | \$ 60,000.00           |
| 6070        | Health Ins. NU              | \$ 131,294.00               | \$ 106,643.00                  | \$ 160,000.00          |
| 6080        | Education NU                | \$ 1,887.00                 | \$ 1,776.00                    | \$ 2,500.00            |
| 6085        | CNA Training                | \$ 514.00                   | \$ 17.00                       | \$ 2,500.00            |
| 6090        | CNA Testing & Backgroun     | \$ 1,309.00                 | \$ 990.00                      | \$ 1,200.00            |
| 6180        | Van-Resident Appointment    | \$ 2,016.00                 | \$ 1,794.00                    | \$ 2,300.00            |
| 6210        | Contract Services NU        | \$ -                        | \$ 101,566.00                  | \$ 30,000.00           |
| 6211        | Pharmacy Consultant         | \$ 3,958.00                 | \$ 3,703.00                    | \$ 6,000.00            |
| 6215        | Software Support            |                             | \$ 2,083.00                    | \$ 3,000.00            |
| 6230        | Hazardous Waste NU          | \$ 26,454.00                | \$ 20,551.00                   | \$ 20,500.00           |
| 6240        | Medical Director NU         | \$ 6,000.00                 | \$ 9,350.00                    | \$ 10,200.00           |
| 6280        | Repairs and Maintenance     |                             | \$ 1,366.00                    |                        |
| 6285        | Furniture & Small Equip. NU | \$ 6,709.00                 | \$ 3,710.00                    | \$ 5,000.00            |
| 6290        | Supplies NU                 | \$ 32,640.00                | \$ 38,475.00                   | \$ 40,000.00           |
| 6296        | Travel- NU                  | \$ 535.00                   | \$ 343.00                      | \$ 500.00              |
|             | <b>Total Nursing</b>        | <b>\$ 1,858,544.00</b>      | <b>\$ 1,972,680.00</b>         | <b>\$ 2,218,225.00</b> |
|             | <b><u>Ancillary</u></b>     |                             |                                |                        |
| 6100        | Incontinent Supplies        | \$ 21,945.00                | \$ 18,724.00                   | \$ 26,000.00           |
| 6110        | Oxygen                      | \$ 12,040.00                | \$ 10,707.00                   | \$ 15,000.00           |
| 6142        | PT Medicare A               | \$ 1,937.00                 | \$ -                           | \$ 5,000.00            |
| 6143        | PT Medicare B               | \$ 100,033.00               | \$ 103,854.00                  | \$ 90,000.00           |
| 6152        | OT Medicare A               |                             | \$ -                           | \$ 3,000.00            |
| 6153        | OT Medicare B               | \$ 33,067.00                | \$ 31,051.00                   | \$ 40,000.00           |
| 6154        | OT Other                    |                             | \$ 557.00                      |                        |
| 6170        | Lab Services Medicare       |                             |                                | \$ 1,300.00            |
| 6172        | Xray Services Medicare      |                             | \$ 240.00                      |                        |
| 6120        | Non Prescription Drugs      | \$ 7,462.00                 | \$ 8,945.00                    | \$ 7,500.00            |
| 6250        | COVID Expenses              | \$ 1,051,131.00             | \$ 468,378.00                  | \$ 20,000.00           |
| 6260        | Prescrip Drugs MCR A        | \$ 37,338.00                | \$ 11,846.00                   | \$ 20,000.00           |
| 6265        | Prescrip Drugs other        | \$ 4,956.00                 | \$ 4,676.00                    | \$ 6,000.00            |
|             | <b>Total Ancillary</b>      | <b>\$ 1,269,909.00</b>      | <b>\$ 658,978.00</b>           | <b>\$ 233,800.00</b>   |



## ***Nursing Home Operations Expenditures***

| Account No. | Expenditures                        | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget      |
|-------------|-------------------------------------|-----------------------------|--------------------------------|---------------------|
|             | <b><u>Medical Records</u></b>       |                             |                                |                     |
| 6410        | Salaries MR                         | \$ 51,737.00                | \$ 44,920.00                   | \$ 52,000.00        |
| 6420        | P/R Taxes MR                        | \$ 3,835.00                 | \$ 3,320.00                    | \$ 3,100.00         |
| 6421        | Unemployment tax MR                 | \$ 153.00                   | \$ 104.00                      | \$ 150.00           |
| 6430        | Workers Comp MR                     |                             |                                |                     |
| 6440        | Health Ins. MR                      | \$ 7,938.00                 | \$ 7,533.00                    | \$ 8,200.00         |
| 6450        | Education                           | \$ 150.00                   | \$ 224.00                      | \$ 400.00           |
| 6452        | Retirement                          | \$ 69.00                    | \$ -                           | \$ 1,000.00         |
| 6510        | Contract Services                   | \$ 360.00                   | \$ 420.00                      | \$ 400.00           |
| 6511        | Consultant MR                       | \$ 2,145.00                 | \$ 1,800.00                    | \$ 3,000.00         |
| 6550        | Supplies MR                         | \$ 3.00                     | \$ -                           | \$ 200.00           |
| 6560        | Travel-MR                           | \$ -                        | \$ 224.00                      | \$ 200.00           |
|             | <b><i>Total Medical Records</i></b> | <b>\$ 66,390.00</b>         | <b>\$ 58,545.00</b>            | <b>\$ 68,650.00</b> |
|             | <b><u>Social Services</u></b>       |                             |                                |                     |
| 6610        | Salaries SS                         | \$ 43,347.00                | \$ 42,789.00                   | \$ 45,000.00        |
| 6620        | P/R Taxes SS                        | \$ 3,261.00                 | \$ 3,273.00                    | \$ 3,775.00         |
| 6621        | Unemployment Taxes                  | \$ 154.00                   | \$ 96.00                       | \$ 200.00           |
| 6630        | Workers Compensation                |                             |                                |                     |
| 6640        | Health Insurance SS                 | \$ 26.00                    | \$ -                           | \$ 5,000.00         |
| 6650        | Education-SS                        | \$ -                        | \$ 100.00                      | \$ 500.00           |
| 6651        | PETI Expenses                       |                             |                                |                     |
| 6652        | Retirement SS                       | \$ 163.00                   |                                | \$ 1,500.00         |
| 6710        | Consultant SS                       | \$ 6,568.00                 | \$ 6,998.00                    | \$ 7,500.00         |
| 6750        | Supplies SS                         | \$ 180.00                   | \$ 184.00                      | \$ 500.00           |
| 6760        | Travel-SS                           | \$ -                        |                                | \$ 100.00           |
|             | <b><i>Total Social Services</i></b> | <b>\$ 53,699.00</b>         | <b>\$ 53,440.00</b>            | <b>\$ 64,075.00</b> |
|             | <b><u>Dietary</u></b>               |                             |                                |                     |
| 7010        | Salaries DI                         | \$ 51,786.00                | \$ 47,105.00                   | \$ 45,000.00        |
| 7020        | P/R Taxes DI                        | \$ 3,694.00                 | \$ 3,321.00                    | \$ 3,200.00         |
| 7021        | Unemployment Tax                    | \$ 145.00                   | \$ 104.00                      | \$ 200.00           |
| 7040        | Health Insurance DI                 | \$ 11,587.00                | \$ 13,737.00                   | \$ 13,500.00        |
| 7050        | Education-DI                        | \$ 250.00                   | \$ (50.00)                     | \$ 1,000.00         |
| 7052        | Retirement DI                       | \$ 622.00                   |                                | \$ 1,200.00         |
| 7105        | Menus DI                            | \$ 1,500.00                 | \$ 375.00                      | \$ 500.00           |

## ***Nursing Home Operations Expenditures***

| Account No. | Expenditures                   | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget       |
|-------------|--------------------------------|-----------------------------|--------------------------------|----------------------|
| 7110        | Consultant DI                  | \$ 14,956.00                | \$ 14,784.00                   | \$ 15,000.00         |
| 7115        | Food DI                        | \$ 124,560.00               | \$ 123,368.00                  | \$ 140,000.00        |
| 7125        | Nutritional Suppl. DI          | \$ 2,690.00                 | \$ 4,086.00                    | \$ 3,600.00          |
| 7130        | Repairs & Maintenance          | \$ 3,550.00                 | \$ 3,774.00                    | \$ 3,100.00          |
| 7140        | Small Equipment-DI             | \$ 46.00                    | \$ 151.00                      |                      |
| 7150        | Supplies                       | \$ 10,055.00                | \$ 9,136.00                    | \$ 9,400.00          |
| 7160        | Travel-DI                      | \$ -                        |                                | \$ 250.00            |
|             | <b>Total Dietary</b>           | <b>\$ 225,441.00</b>        | <b>\$ 219,891.00</b>           | <b>\$ 235,950.00</b> |
|             | <br><b><u>Housekeeping</u></b> |                             |                                |                      |
| 7210        | Salaries HK                    | \$ 45,004.00                | \$ 43,206.00                   | \$ 40,000.00         |
| 7220        | P/R Taxes HK                   | \$ 3,188.00                 | \$ 3,199.00                    | \$ 2,800.00          |
| 7221        | Unemployment Tax               | \$ 125.00                   | \$ 98.00                       | \$ 130.00            |
| 7240        | Health Ins. HK                 | \$ 10,318.00                | \$ 6,796.00                    | \$ 13,200.00         |
| 7250        | Education                      |                             |                                |                      |
| 7252        | Retirement-HK                  | \$ 450.00                   |                                | \$ 1,100.00          |
| 7270        | Small Equipment                |                             |                                |                      |
| 7325        | Linens-HK                      | \$ 2,213.00                 | \$ 547.00                      | \$ 1,000.00          |
| 7350        | Supplies HK                    | \$ 11,129.00                | \$ 10,627.00                   | \$ 12,000.00         |
| 7355        | Supplies Laundry               | \$ 2,565.00                 | \$ 4,317.00                    | \$ 5,000.00          |
|             | <b>Total Housekeeping</b>      | <b>\$ 74,992.00</b>         | <b>\$ 68,790.00</b>            | <b>\$ 75,230.00</b>  |
|             | <br><b><u>Maintenance</u></b>  |                             |                                |                      |
| 7500        | Building Repairs               | \$ 3,494.00                 | \$ 278.00                      |                      |
| 7510        | Contract Services MT           | \$ 30,708.00                | \$ 32,575.00                   | \$ 30,000.00         |
| 7520        | Equipment Rental               |                             |                                |                      |
| 7530        | Repairs & Maintenance          | \$ 20,122.00                | \$ 6,843.00                    | \$ 15,000.00         |
| 7540        | Small Equipment MT             | \$ 61.00                    | \$ 701.00                      | \$ 1,500.00          |
| 7550        | Supplies MT                    | \$ 1,738.00                 | \$ 1,390.00                    | \$ 5,000.00          |
| 7570        | Utilities MT                   | \$ 93,723.00                | \$ 94,149.00                   | \$ 85,000.00         |
| 7575        | Utilities Main Ave. MT         |                             |                                |                      |
|             | <b>Total Maintenance</b>       | <b>\$ 149,846.00</b>        | <b>\$ 135,936.00</b>           | <b>\$ 136,500.00</b> |
|             | <br><b><u>Activities</u></b>   |                             |                                |                      |
| 6810        | Salaries-ACT                   | \$ 62,302.00                | \$ 49,547.00                   | \$ 48,000.00         |
| 6820        | P/R Taxes-ACT                  | \$ 4,355.00                 | \$ 3,323.00                    | \$ 3,400.00          |
| 6821        | Unemployment Tax-ACT           | \$ 181.00                   | \$ 247.00                      | \$ 250.00            |

## ***Nursing Home Operations Expenditures***

| Account No. | Expenditures                 | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget      |
|-------------|------------------------------|-----------------------------|--------------------------------|---------------------|
| 6840        | Health Insurance             | \$ 14,544.00                | \$ 13,793.00                   | \$ 15,400.00        |
| 6850        | Education                    | \$ 225.00                   | \$ 100.00                      | \$ 500.00           |
| 6852        | Retirement-AC                | \$ 1,727.00                 | \$ 994.00                      | \$ 1,400.00         |
| 6870        | Bingo Candy                  | \$ -                        | \$ 113.00                      | \$ -                |
| 6900        | Entertainment                | \$ 1,196.00                 | \$ 1,238.00                    | \$ 1,500.00         |
| 6915        | Dues and Subscriptions       | \$ -                        |                                |                     |
| 6950        | Supplies AC                  | \$ 3,698.00                 | \$ 3,754.00                    | \$ 6,000.00         |
| 6960        | Travel-ACT                   | \$ -                        |                                |                     |
| 6970        | Van-AC                       | \$ 239.00                   | \$ 77.00                       | \$ 400.00           |
|             | <b>TOTAL ACTIVITIES</b>      | <b>\$ 88,467.00</b>         | <b>\$ 73,186.00</b>            | <b>\$ 76,850.00</b> |
|             | <b><u>Administration</u></b> |                             |                                |                     |
| 7610        | Salaries AD                  | \$ 59,485.00                | \$ 48,479.00                   | \$ 52,000.00        |
| 7620        | P/R Taxes AD                 | \$ 4,248.00                 | \$ 3,426.00                    | \$ 4,500.00         |
| 7621        | Unemployment Tax             | \$ 171.00                   | \$ 109.00                      | \$ 200.00           |
| 7640        | Health Insurance AD          | \$ 14,491.00                | \$ 13,879.00                   | \$ 16,500.00        |
| 7650        | Education AD                 | \$ 1,757.00                 | \$ 2,777.00                    | \$ 3,000.00         |
| 7652        | Retirement                   | \$ 1,642.00                 | \$ 1,017.00                    | \$ 1,200.00         |
| 7700        | Bad Debt Expense             | \$ 48,559.00                |                                |                     |
| 7705        | Bank Charges, Fines          | \$ 825.00                   | \$ 447.00                      | \$ 450.00           |
| 7706        | Charitable Donations         |                             |                                |                     |
| 7710        | Contract Services AD         | \$ 117,372.00               | \$ 130,995.00                  | \$ 150,000.00       |
| 7715        | Dues & Subscriptions         | \$ 5,552.00                 | \$ 2,991.00                    | \$ 5,000.00         |
| 7720        | Equipment Lease AD           |                             |                                |                     |
| 7725        | Interest                     | In Summary Sheet            |                                |                     |
| 7728        | Marketing Supplies           | \$ 3,835.00                 | \$ 2,909.00                    | \$ 4,000.00         |
| 7730        | Meals & Entertainment        |                             |                                |                     |
| 7731        | Miscellaneous                | \$ 1,038.00                 | \$ 270.00                      |                     |
| 7740        | Postage                      | \$ 1,185.00                 | \$ 1,062.00                    | \$ 1,400.00         |
| 7742        | Penalties & Fines            |                             | \$ 12,168.00                   |                     |
| 7750        | Promotional Ads              | \$ 1,786.00                 | \$ 1,058.00                    | \$ 3,000.00         |
| 7760        | Property Insurance AD CAPP   | \$ 58,325.00                | \$ 71,576.00                   | \$ 75,000.00        |
| 7761        | General Liability Ins.       | \$ 46,123.00                | \$ 43,443.00                   | \$ 50,000.00        |
| 7768        | Software Support             | \$ 9,691.00                 | \$ 15,115.00                   | \$ 12,000.00        |
| 7770        | Small Equipment              | \$ 768.00                   | \$ 209.00                      | \$ 500.00           |
| 7775        | Capital Equipment            |                             |                                |                     |
| 7780        | Supplies                     | \$ 3,755.00                 | \$ 3,095.00                    | \$ 4,000.00         |



## ***Nursing Home Operations Expenditures***

| Account No. | Expenditures                     | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget         |
|-------------|----------------------------------|-----------------------------|--------------------------------|------------------------|
| 7790        | Telephone                        | \$ 19,734.00                | \$ 19,003.00                   | \$ 21,500.00           |
| 7795        | Travel AD                        | \$ 527.00                   | \$ 757.00                      | \$ 2,000.00            |
| 8075        | Building Lease                   | \$ 384,999.00               | \$ 319,295.00                  | \$ 265,000.00          |
|             | <b>Total Administration</b>      | <b>\$ 785,868.00</b>        | <b>\$ 694,080.00</b>           | <b>\$ 671,250.00</b>   |
|             | <b>Total Department Expenses</b> | <b>\$ 4,573,156.00</b>      | <b>\$ 3,935,526.00</b>         | <b>\$ 3,711,880.00</b> |

### **Property**

|      |                             |                    |                    |                    |
|------|-----------------------------|--------------------|--------------------|--------------------|
| 8040 | Depr. Building Improvements |                    |                    |                    |
| 8050 | Depr. Moveable Equip.       |                    | -1500              |                    |
| 8060 | Depr. Healthcare Equip.     | \$ 3,283.00        | 3009               | \$ 3,300.00        |
| 8070 | Depr. Fixed Equip.          | \$ 490.00          | 449                | \$ 400.00          |
|      | <b>Total Property</b>       | <b>\$ 3,773.00</b> | <b>\$ 1,958.00</b> | <b>\$ 3,700.00</b> |

|                       |                        |                        |                        |
|-----------------------|------------------------|------------------------|------------------------|
| <b>Total Expenses</b> | <b>\$ 4,576,929.00</b> | <b>\$ 3,937,484.00</b> | <b>\$ 3,715,580.00</b> |
|-----------------------|------------------------|------------------------|------------------------|

## Pioneer Haven Operational 2024 Budget

| <i>Pioneer Haven</i>           | <b>2022 Actual<br/>Budget</b> | <b>2023 Estimated<br/>Budget</b> | <b>2024 Budget</b> |
|--------------------------------|-------------------------------|----------------------------------|--------------------|
| Operating Revenue              | \$ 121,565                    | 145442                           | 152350             |
| Reserved Funds - Replacement   | \$ 56,370                     | 69185                            | 72720              |
| Reserved Funds - Residual      | \$ 81,542                     | 82084                            | 95263              |
| Tenant Deposits Held           | \$ 7,974                      | 7747                             | 8204               |
| Unreserved Fund Balance        | \$ 81,539                     | 98330                            | 149985             |
| <b>Total Revenue Available</b> | <b>\$ 348,990</b>             | <b>\$ 402,788</b>                | <b>478,522</b>     |
| Operating Expenses             | \$ 69,184                     | \$ 53,616                        | \$ 106,800         |
| Depreciation                   | \$ 22,460                     | \$ 23,000                        | \$ 23,000          |
| Capital Contribution           |                               |                                  |                    |
| <b>Total Expenditures</b>      | <b>\$ 91,644</b>              | <b>\$ 76,616</b>                 | <b>\$ 129,800</b>  |
| Fund balance Dec 31            | \$ 257,346                    | \$ 326,172                       | 348,722            |

| <i>Pioneer Haven Operational Budget</i> | <b>2022 Actual Budget</b> | <b>2023 Estimated<br/>Budget</b> | <b>2024 Budget</b> |
|---|---------------------------|----------------------------------|--------------------|
| Rent Revenue                            | \$ 79,598                 | \$ 85,107                        | \$ 88,500          |
| Tenant Rent Assistance                  | \$ 40,549                 | \$ 58,900                        | \$ 62,500          |
| Other Income:                           |                           |                                  |                    |
| Revenue from Investments                | \$ 230                    | \$ 473                           | \$ 400             |
| Laundry                                 | \$ 1,188                  | \$ 961                           | \$ 950             |
| Cable TV Reimbursement                  |                           |                                  |                    |
| <b>Total Revenue Available</b>          | <b>\$ 121,565</b>         | <b>\$ 145,442</b>                | <b>\$ 152,350</b>  |
| Expenses:                               |                           |                                  |                    |
| Advertising                             | \$ 68                     | 80                               | 100                |
| Appliances                              | \$ -                      | 0                                | 1000               |
| Charitable Contributions                |                           |                                  |                    |
| Computer & Internet                     |                           | 1880                             | 900                |
| Dues & Subscription                     |                           | \$ 300                           | \$ 150             |
| Housekeeping                            |                           | 117                              |                    |
| Insurance Expense                       | \$ -                      |                                  |                    |
| Land Improvements                       | \$ -                      |                                  |                    |
| Janitorial Expense                      | \$ 650                    | \$ -                             | \$ 150             |
| Meals and Entertainment                 |                           | \$ -                             | \$ 500             |
| Office Supplies                         | \$ 3,845                  | \$ 1,254                         | \$ 500             |
| Postage                                 | \$ -                      | \$ 30                            | \$ 750             |
| Professional Fees                       | \$ 3,849                  | \$ 2,685                         | \$ 5,500           |
| Property Manager                        | \$ 4,344                  | \$ 6,500                         | \$ 14,000          |
| Repairs & Maintenance                   | \$ 30,726                 | \$ 11,318                        | \$ 50,000          |
| State Inspection                        | \$ -                      | \$ -                             | \$ 450             |
| Telephone                               | \$ 1,471                  | \$ 4,212                         | \$ 2,500           |
| Television                              | \$ 4,198                  | \$ 3,620                         | \$ 3,800           |
| Travel Expense                          |                           | \$ 316                           |                    |
| Utilites                                | \$ 20,033                 | \$ 21,304                        | \$ 26,500          |
| <b>Total Expenditures</b>               | <b>\$ 69,184</b>          | <b>\$ 53,616</b>                 | <b>106,800</b>     |

## Washington County Colorado Medical Reserve Corp Fund 2024 Budget Summary

| <i>Medical Reserve Corp Fund</i> | <i>2022 Actual<br/>Budget</i> | <i>2023 Estimated<br/>Budget</i> | <i>2024 Budget</i> |
|----------------------------------|-------------------------------|----------------------------------|--------------------|
| Property Tax & current Interest  |                               |                                  |                    |
| Revenue other than property tax  |                               |                                  |                    |
| Transfers from other funds       |                               |                                  |                    |
| Unreserved fund balance Jan 1    | \$ 2,890                      | \$ -                             | -                  |
| Designated fund balance          | \$ -                          | \$ -                             | -                  |
| <b>Total Revenue Available</b>   | <b>\$ 2,890</b>               | <b>\$ -</b>                      | <b>-</b>           |
|                                  |                               | \$ -                             | -                  |
| <b>Expenditures</b>              | <b>\$ 2,890</b>               | <b>\$ -</b>                      | <b>-</b>           |
| Transfers to other funds         | \$ -                          | \$ -                             | -                  |
| Treasurer's fees                 | \$ -                          | \$ -                             | -                  |
| Designated fund balance          | \$ -                          | \$ -                             | -                  |
| <b>Total Expenditures</b>        | <b>\$ 2,890</b>               | <b>\$ -</b>                      | <b>-</b>           |
| <br>Fund balance Dec 31          | <br>\$ -                      | <br>\$ -                         | <br>-              |

## Medical Reserve Corp Fund Expenditures

| Account No.              | <i>2022 Actual<br/>Expenditures</i> | <i>2023 Estimated<br/>Budget</i> | <i>2024<br/>Budget</i> |
|--------------------------|-------------------------------------|----------------------------------|------------------------|
| 056-49000-56060 Supplies | \$ 2,890.00                         | \$ -                             | -                      |



## Washington County Colorado TV Translator Fund 2024 Budget Summary

| TV Translator                    | 2022 Actual<br>Budget | 2023 Estimated<br>Budget | 2024<br>Budget   |
|----------------------------------|-----------------------|--------------------------|------------------|
| Property Tax                     | \$ 40,817             | \$ 40,778                | \$ 44,655        |
| Revenue other than property tax  | \$ 1                  | \$ (1)                   | \$ 2             |
| TV Trns Capital util refund      | \$ -                  |                          |                  |
| Transfers from other funds       |                       |                          |                  |
| us trs pilt impact assist        | \$ 2                  |                          |                  |
| tv rfnds fcc reimbursem          | \$ 2,583              |                          |                  |
| Unreserved fund balance Jan 1    | \$ 60,644             | \$ 53,703                | \$ 49,695        |
| Designated fund balance          | \$ -                  | \$ -                     |                  |
| <b>Total Revenue Available</b>   | <b>\$ 104,047</b>     | <b>\$ 94,481</b>         | <b>\$ 94,352</b> |
| <b>Expenditures</b>              | <b>\$ 49,118</b>      | <b>\$ 43,562</b>         | <b>\$ 78,000</b> |
| Transfers to other funds         |                       |                          |                  |
| Direct Deposit Fees/bank charges |                       |                          |                  |
| Treasurer's fees                 | \$ 1,225              | \$ 1,223                 | \$ 1,250         |
| Designated fund balance          |                       |                          |                  |
| <b>Total Expenditures</b>        | <b>\$ 50,343</b>      | <b>\$ 44,785</b>         | <b>\$ 79,250</b> |
| Fund balance Dec 31              | \$ 53,703             | \$ 49,695                | \$ 15,102        |

## TV Translator Fund Expenditures

|                                  | 2022 Actual<br>Budget | 2023 Estimated<br>Budget | 2024<br>Budget   |
|----------------------------------|-----------------------|--------------------------|------------------|
| 060-490000-53400 CAPP insurance  | \$ 1,850.00           | \$ 7,635.00              | \$ 11,000        |
| 060-49000-54300 Repairs,supplies | \$ 1,150.78           | \$ 1,302.50              | \$ 3,000         |
| 060-49000-54310 Maint contract   | \$ 18,564.00          | \$ 17,017.00             | \$ 25,000        |
| 060-49000-55340 Utilities/phone  | \$ 15,866.66          | \$ 14,198.50             | \$ 19,000        |
| 060-49000-56065 Lease Payment    | \$ 2,000.00           | \$ 1,000.00              | \$ 2,000         |
| 060-49000-57510 Capital Purchase | \$ 9,687.00           | \$ 2,409.00              | \$ 18,000        |
| <b>Total Expenditures</b>        | <b>\$ 49,118.44</b>   | <b>\$ 43,562.00</b>      | <b>\$ 78,000</b> |

## Washington County Colorado Solid Waste Disposal Fund 2024 Budget Summary

| <i>Solid Waste Disposal Fund</i>      | <i>2022 Actual<br/>Budget</i> | <i>2023 Estimated<br/>Budget</i> | <i>2024 Actual</i>  |
|---------------------------------------|-------------------------------|----------------------------------|---------------------|
| Property Tax                          | \$ 244,474                    | \$ 81,435                        | \$ 89,309           |
| Revenue other than property tax       | \$ 96,449                     | \$ 98,110                        | \$ 85,274           |
| Sale of Assets                        |                               |                                  |                     |
| Unreserved fund balance Jan 1         | \$ 1,464,280                  | \$ 1,603,589                     | \$ 1,455,967        |
| Post Closure Fund                     | \$ 559,305                    | \$ 559,305                       | \$ 559,305          |
| Miscellaneous post closure interest   |                               |                                  |                     |
| <b><i>Total Revenue Available</i></b> | <b>\$ 2,364,508</b>           | <b>\$ 2,342,439</b>              | <b>\$ 2,189,855</b> |
| <b>Expenditures</b>                   | <b>\$ 194,276</b>             | <b>\$ 324,720</b>                | <b>712,600</b>      |
| Transfers to post closure fund        |                               |                                  |                     |
| Direct Deposit Fees/bank charges      |                               |                                  |                     |
| Treasurer's fees                      | \$ 7,338                      | \$ 2,447                         | 7,250               |
| To Post Closure Fund                  |                               |                                  |                     |
| <b><i>Total Expenditures</i></b>      | <b>\$ 201,614</b>             | <b>\$ 327,166</b>                | <b>719,850</b>      |
| <br>Fund balance Dec 31               | <br>\$ 2,162,894              | <br>\$ 2,015,272                 | <br>\$ 1,470,005    |

## Solid Waste Disposal Revenue

| Account No.                     | <u>Revenue Source</u>             | 2022 Estimated<br>Revenue | 2023 Estimated<br>Revenue | 2024<br>Budget       |
|---------------------------------|-----------------------------------|---------------------------|---------------------------|----------------------|
| <b>Other than property tax:</b> |                                   |                           |                           |                      |
| 070-00000-40100                 | Current Tax                       | \$ 244,474.16             | \$ 81,435.12              | \$ 89,309.00         |
| 070-00000-42000                 | Misc. Local Collections           | \$ 37,626.85              | \$ 68,238.20              | \$ 60,000.00         |
| 070-00000-42075                 | Sale of Equipment                 | \$ 347.44                 | \$ -                      |                      |
|                                 | DOLA Energy Grant<br>cci property |                           |                           |                      |
| 070-00000-42920                 | impact assistance                 | \$ 11.21                  | \$ 4.00                   | \$ 13.00             |
| 070-00000-40300                 | Delinquent taxes                  | \$ 8.77                   | \$ (12.53)                | \$ 11.00             |
| 070-00000-40200                 | Interest Earned                   | \$ 424.90                 | \$ 123.43                 | \$ 250.00            |
| 070-00000-44000                 | Transferred in                    | \$ 58,451.08              | \$ 29,756.80              | \$ 25,000.00         |
| 070-00000-45300                 | Transferred out                   | \$ (421.22)               | \$ -                      | \$ -                 |
|                                 | <b>Total other Revenue</b>        | <b>\$ 340,923.19</b>      | <b>\$ 179,545.02</b>      | <b>\$ 174,583.00</b> |
|                                 | <b>Solid Waste Disposal Fund</b>  |                           |                           |                      |



## Landfill Expenditures

|           |                                       | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget       |
|-----------|---------------------------------------|-----------------------------|--------------------------------|----------------------|
| 070.49000 | <b><u>Landfill</u></b>                |                             |                                |                      |
|           | 51100 Full-time salaries              | \$ 70,664.50                | \$ 76,663.84                   | \$ 101,000.00        |
|           | 51150 Part-time salaries              |                             |                                | \$ 20,000.00         |
|           | 52100 Benefits 27.8%                  | \$ 7,853.29                 | \$ 8,573.55                    | \$ 12,000.00         |
|           | 52500 Unemployment Comp               |                             |                                |                      |
|           | 52600 Workers' Comp                   | \$ 5,443.00                 | \$ 5,536.00                    | \$ 6,500.00          |
|           | 53400 CAPP Insurance                  | \$ 6,038.83                 | \$ 9,200.00                    | \$ 15,000.00         |
|           | 55340 Utilities                       | \$ 1,428.38                 | \$ 1,807.40                    | \$ 2,000.00          |
|           | 55350 Telephone                       | \$ 1,339.80                 | \$ 1,196.50                    | \$ 1,500.00          |
|           | 55850 Dues, meetings, training        | \$ 1,023.29                 | \$ 2,537.19                    | \$ 4,000.00          |
|           | 56000 Diesel Fuel                     | \$ 17,663.22                | \$ 14,246.83                   | \$ 20,000.00         |
|           | 56010 Unleaded Fuel                   | \$ 3,363.31                 | \$ 2,925.59                    | \$ 3,600.00          |
|           | 56030 Vehicle Maintenance             | \$ -                        | \$ 122.76                      | \$ 1,500.00          |
|           | 56050 Office Supplies                 | \$ 106.24                   | \$ -                           | \$ 500.00            |
|           | 56060 Operating supplies              | \$ 79,038.83                | \$ 86,696.08                   | \$ 75,000.00         |
|           | 56070 Import Cover Dirt*              |                             |                                |                      |
|           | 58720 DOLA Grant                      |                             |                                |                      |
|           | 58750 Pit Liner Construction          | \$ -                        | \$ 115,214.00                  | \$ 450,000.00        |
|           | <b>Total Landfill</b>                 | <b>\$ 193,962.69</b>        | <b>\$ 324,719.74</b>           | <b>\$ 712,600.00</b> |
| 070.49000 | <b><u>Landfill administration</u></b> |                             |                                |                      |
|           | 51100 Full time salaries              |                             |                                |                      |
|           | 52100 Benefits                        |                             |                                |                      |
|           | <b>Total Landfill Administration</b>  | <b>\$ -</b>                 |                                |                      |
|           | 105 Admin. Staff = \$11,350.00        |                             |                                |                      |
|           | <b>Total expenses</b>                 | <b>\$ 193,962.69</b>        | <b>\$ 324,719.74</b>           | <b>\$ 712,600.00</b> |

## Washington County Colorado Capital Projects Fund 2024 Budget Summary

| <i>Capital Projects Fund</i>     | <i>2022 Actual<br/>Budget</i> | <i>2023 Estimated<br/>Budget</i> | <i>2024 Budget</i>  |
|----------------------------------|-------------------------------|----------------------------------|---------------------|
| Property Tax                     | \$ 570,433                    | \$ 570,033                       | 267,928             |
| Revenue other than property tax  | \$ 1,030                      | \$ 847                           | 870                 |
| Transfers from other funds       |                               |                                  |                     |
| Unreserved fund balance Jan 1    | \$ 507,590                    | \$ 696,376                       | \$ 985,388          |
| Designated fund balance          |                               |                                  |                     |
| <b>Total Revenue Available</b>   | <b>\$ 1,079,053</b>           | <b>\$ 1,267,255</b>              | <b>\$ 1,254,186</b> |
| <b>Expenditures</b>              | <b>\$ 365,535</b>             | <b>\$ 264,741</b>                | <b>\$ 497,500</b>   |
| Transfers to other funds         |                               |                                  |                     |
| Direct Deposit Fees/bank charges |                               |                                  |                     |
| Treasurer's fees                 | \$ 17,142                     | \$ 17,126                        | \$ 17,126           |
| Designated fund balance          |                               |                                  |                     |
| <b>Total Expenditures</b>        | <b>\$ 382,677</b>             | <b>\$ 281,867</b>                | <b>\$ 514,626</b>   |
| Fund balance Dec 31              | \$ 696,376                    | \$ 985,388                       | \$ 739,560          |

### Mill Levy

## Capital Projects other Revenue

| <u>Revenue Source</u>                   | <i>2022 Actual<br/>Revenue</i> | <i>2023 Estimated<br/>Budget</i> | <i>2024<br/>Budget</i> |
|---|--------------------------------|----------------------------------|------------------------|
| 100-00000-40200 Current Interest        | \$ 991.33                      | \$ 864.30                        | \$ 864.30              |
| 100-00000-40300 Prior Tax               | \$ 10.00                       | \$ (48.02)                       | \$ (25.00)             |
| 100-00000-40400 Prior Interest          | \$ 3.00                        | \$ 2.36                          | \$ 2.37                |
| 100-00000-42920 Impact Assistance Grant | \$ 26.00                       | \$ 28.01                         | \$ 28.33               |
| <b>Total Other Revenue</b>              | <b>\$ 1,030.33</b>             | <b>\$ 846.65</b>                 | <b>\$ 870.00</b>       |

# Capital Projects Expenditures

|                                   |                      | 2022 Actual<br>Expenditures | 2023 Estimated<br>Expenditures | 2024<br>Budget       |
|-----------------------------------|----------------------|-----------------------------|--------------------------------|----------------------|
| <b><u>Expenses</u></b>            |                      |                             |                                |                      |
| 100.41002.58320                   | Commissioners        | \$ -                        | \$ 5,000.00                    | \$ 50,000.00         |
| 100.41010.58320                   | Administration       | \$ -                        |                                | \$ 15,000.00         |
| 100.41012.58320                   | Clerk&Recorder       | \$ 13,417.50                |                                | \$ 5,000.00          |
| 100.41014.58320                   | Elections            | \$ 3,463.57                 | \$ 9,874.56                    | \$ 10,000.00         |
| 100.41015.58230                   | Drivers License      |                             |                                | \$ 3,000.00          |
| 100.41018.58320                   | Treasurer            | \$ -                        |                                | \$ 4,000.00          |
| 100.41020.58320                   | Assessor             | \$ 3,325.51                 | \$ 8,933.15                    | \$ 3,000.00          |
| 100.41022.58320                   | Maintenance          | \$ 5,300.00                 | \$ 26,566.70                   | \$ 30,000.00         |
| 100.42026.58320                   | Sheriff              | \$ 91,123.30                | \$ 104,490.61                  | \$ 150,000.00        |
| 100.42030.58320                   | Coroner              |                             |                                |                      |
|                                   | Ambulance Dept.      |                             |                                |                      |
| 100.46040.58320                   | Extension Service    | \$ -                        | \$ 4,719.44                    | \$ 6,000.00          |
|                                   | Fairgrounds Complex  | \$ 190,984.75               | \$ 90,839.63                   | \$ 178,500.00        |
|                                   | Clinic               | \$ -                        |                                |                      |
| 100.47003.58320                   | Nursing Home         | \$ -                        |                                |                      |
| 100.49000.57510                   | TV Translator        | \$ -                        |                                |                      |
| 100.49000.57520                   | Solid Waste Disposal | \$ 20,000.00                |                                | \$ 3,000.00          |
| 100.49000.58320                   | Court House Projects | \$ -                        |                                |                      |
| 100.41023.58320                   | IT Department        | \$ 37,918.68                | \$ 14,317.00                   | \$ 40,000.00         |
| 100.42032.58320                   | Emergency Management | \$ -                        |                                |                      |
| <b>Total Capital Expenditure:</b> |                      | <b>\$ 365,533.31</b>        | <b>\$ 264,741.09</b>           | <b>\$ 497,500.00</b> |



## Washington County Colorado Justice Center Fund 2024 Budget Summary

| <i>Justice Center Fund</i>       | <i>2022 Actual<br/>Budget</i> | <i>2023 Estimated<br/>Budget</i> | <i>2024 Budget</i>     |
|----------------------------------|-------------------------------|----------------------------------|------------------------|
| Property Tax                     | \$ -                          | \$ -                             |                        |
| Revenue other than property tax  | \$ 2,611,803                  | \$ 2,619,892                     | \$ 3,691,304           |
| Sale of Assets                   |                               |                                  |                        |
| Unreserved fund balance Jan 1    | \$ 3,798,639                  | \$ 3,537,534                     | \$ 3,114,412           |
| Designated fund balance          |                               |                                  |                        |
| <i>Total Revenue Available</i>   | \$ 6,410,442                  | \$ 6,157,426                     | \$ 6,805,716.00        |
| <b>Expenditures</b>              | <b>\$ 2,846,818</b>           | <b>\$ 3,019,668</b>              | <b>\$ 4,056,374.00</b> |
| Transfers to other funds         |                               |                                  |                        |
| Direct Deposit Fees/bank charges |                               |                                  |                        |
| Treasurer's fees                 | \$ 26,090                     | \$ 23,346                        | \$ 15,300              |
| Designated fund balance          |                               |                                  |                        |
| <i>Total Expenditures</i>        | \$ 2,872,908                  | \$ 3,043,014                     | \$ 4,071,674.00        |
| Fund balance Dec 31              | \$ 3,537,534                  | \$ 3,114,412                     | \$ 2,734,042.00        |

## ***Justice Center Revenue***

| Account No.     | <u>Revenue Source</u>       | 2022 Actual<br>Revenue | 2023 Estimated<br>Revenue | 2024<br>Budget         |
|-----------------|-----------------------------|------------------------|---------------------------|------------------------|
| 120-00000-42000 | Misc. Collections Local     | \$ 13,326.41           | \$ -                      | \$ 10,000.00           |
| 120-00000-42015 | CCI Insurance Claims        | \$ -                   |                           |                        |
| 120-00000-43600 | Reimbursement from State    | \$ 5,960.00            | \$ 325.00                 | \$ 275,390.00          |
| 120-00000-43972 | Inmate Medical Wash County  |                        |                           |                        |
| 120-00000-43973 | Inmate Housing Wash. Co.    | \$ 304,388.64          | \$ 358,492.16             | \$ 330,914.00          |
| 120-00000-43974 | Inmate Transport            | \$ 72,165.10           | \$ 22,810.13              | \$ 75,000.00           |
| 120-00000-43975 | inmate Medical HCP          |                        | \$ 192.63                 |                        |
| 120-00000-43976 | Inmate Housing other Juris. | \$ 2,028,218.38        | \$ 2,071,374.32           | \$ 2,850,000.00        |
| 120-00000-43983 | JC JBBs Grant               | \$ 187,744.65          | \$ 166,697.53             | \$ 150,000.00          |
| 120-00000-43985 | JC SCAAP Grant              | \$ -                   |                           |                        |
|                 | <b>Total Revenue</b>        | <b>\$ 2,611,803.18</b> | <b>\$ 2,619,891.77</b>    | <b>\$ 3,691,304.00</b> |
|                 | <b>Justice Center</b>       |                        |                           |                        |

# Justice Center Fund Expenditures

|   | 2022 Actual<br>Expenditures | 2023<br>Estimated<br>Expenditures | 2024<br>Budget |
|---|-----------------------------|-----------------------------------|----------------|
| 120.42025   |                             |                                   |                |
| <b>JC Operating Expenses</b>                        |                             |                                   |                |
| 51100 Full Time salaries                            | \$ 581,903.28               | \$ 631,820.21                     | \$ 854,802.00  |
| 51150 Part Time salaries                            | \$ 14,479.95                | \$ 5,906.55                       | \$ 10,000.00   |
| 51180 Overtime                                      | \$ 32,311.52                | \$ 28,655.46                      | \$ 10,000.00   |
| 51500 CO-UPS  | \$ 348.20                   | \$ -                              |                |
| 52100 Employee Benefits                             | \$ 145,118.58               | \$ 146,244.76                     | \$ 230,796.54  |
| 52500 Unemployment comp                             | \$ 4,218.00                 |                                   | \$ 15,000.00   |
| 52600 Workers' comp                                 | \$ 44,332.00                | \$ 41,754.00                      | \$ 45,000.00   |
| 53400 CAPP insurance                                | \$ 56,622.00                | \$ 110,360.00                     | \$ 125,000.00  |
| 54250/54290 Building repair and maint.              | \$ 58,278.00                | \$ 63,694.54                      | \$ 50,000.00   |
| 54300 Equipment repair and maint.                   | \$ 31,692.47                | \$ 55,048.29                      | \$ 50,000.00   |
| 54320 Copier Usage                                  | \$ 2,429.00                 | \$ 2,007.97                       | \$ 2,000.00    |
| 54330 Janitorial contract service                   |                             |                                   |                |
| 54360 Film processing                               |                             |                                   |                |
| 55340 Utilities                                     | \$ 163,168.00               | \$ 135,434.65                     | \$ 155,000.00  |
| 55350 Telephone                                     | \$ 8,533.00                 | \$ 8,405.47                       | \$ 9,000.00    |
| 55360 Postage                                       | \$ -                        |                                   | \$ 500.00      |
| 55450 Advertising & Legal Notices                   |                             |                                   |                |
| 55500 Uniforms                                      | \$ 3,581.00                 | \$ 5,607.62                       | \$ 4,000.00    |
| 55850 Dues and meetings                             | \$ 9,146.00                 | \$ 11,436.63                      | \$ 12,000.00   |
| 55900 Training                                      | \$ 37.00                    | \$ 1,713.14                       | \$ 3,000.00    |
| 56000/56030 Vehicle expenses                        |                             |                                   |                |
| 56050 Office supplies                               | \$ 4,647.00                 | \$ 4,275.07                       | \$ 6,000.00    |
| 56090 Medical Management                            | \$ 522,798.00               | \$ 483,777.96                     | \$ 588,377.20  |
| 56095 Extra Medical Cost                            |                             | \$ 15,968.77                      | \$ 30,000.00   |
| 56270 JC SCAPP Grant Expense                        |                             |                                   |                |
| 56310 Kitchen equip. & supplies                     | \$ 2,272.00                 | \$ 805.00                         | \$ 2,500.00    |
| 56320 Meal expenses-inmates                         | \$ 288,773.00               | \$ 292,008.53                     | \$ 360,500.00  |
| 56330 Inmate supplies                               | \$ 9,608.00                 | \$ 1,590.92                       | \$ 5,000.00    |
| 56340 Janitorial supplies                           | \$ 5,183.00                 | \$ 4,264.54                       | \$ 7,000.00    |
| 56360 Laundry                                       | \$ 4,025.00                 | \$ 2,796.91                       | \$ 5,000.00    |
| 56370 Translator Fee                                |                             |                                   |                |
| 56420 Random drug testing                           | \$ 793.00                   | \$ 225.00                         | \$ 2,500.00    |
| 56430 Petty cash-transport                          |                             |                                   |                |
| 56440 JBBS Grant                                    | \$ 199,835.00               | \$ 202,207.32                     | \$ 213,000.00  |
| 56441 MAT Meds                                      |                             | \$ 3,750.00                       | \$ 7,500.00    |
| 56500/56510/56520 Trustee fee, admin fee, reimb. WC |                             |                                   |                |
| 57450 Capital outlay                                | \$ 73,438.50                | \$ 313,603.78                     | \$ 400,000.00  |
| 57470 Capital lease payments                        | \$ 19,949.92                |                                   |                |
| 57530 Depreciation Expense                          | \$ -                        | \$ 25,000.00                      | \$ 100,000.00  |



# Justice Center Fund Expenditures

|                                   | 2022 Actual<br>Expenditures | 2023<br>Estimated<br>Expenditures | 2024<br>Budget         |
|-----------------------------------|-----------------------------|-----------------------------------|------------------------|
| 57540 Interest Expense            |                             |                                   |                        |
| 58350 Misc. and Arbitrage Rebate  | \$ 2,010.00                 | \$ 2,214.86                       | \$ 5,000.00            |
| 58365 Community Outreach Programs | \$ -                        | \$ 1,713.62                       | \$ 1,750.00            |
| 58500 Computer Upgrade            | \$ 10,078.00                | \$ 21,605.72                      | \$ 18,000.00           |
| <b>JC Detention Ops Totals</b>    | <b>\$ 2,299,608.42</b>      | <b>\$ 2,623,897.29</b>            | <b>\$ 3,328,225.74</b> |

120.42035

## Detention Transportation Department

|                                     |                     |                     |                      |
|-------------------------------------|---------------------|---------------------|----------------------|
| 51100 Full Time Salaries            | \$ 31,468.69        | \$ 19,193.32        | \$ 128,544.00        |
| 51150 Part Time Salaries            |                     |                     | \$ 20,000.00         |
| 51180 Overtime                      | \$ 2,312.15         |                     | \$ 8,000.00          |
| 52100 Fringe Benefits               | \$ 7,602.17         | \$ 6,200.00         | \$ 32,136.00         |
| 55350 Telephone                     | \$ 1,853.09         | \$ 1,718.60         | \$ 2,000.00          |
| 55500 Uniforms                      | \$ 264.54           | \$ 210.24           | \$ 2,000.00          |
| 55850 Dues and Meeting Expenses     | \$ -                |                     | \$ 250.00            |
| 55900 Training                      | \$ 1,467.84         |                     | \$ 1,000.00          |
| 55905 Shooting Supplies             |                     | \$ 2,195.36         | \$ 3,000.00          |
| 56000 Fuel Transport Vehicles       | \$ 11,642.99        | \$ 4,683.55         | \$ 25,000.00         |
| 56030 Vehicle Maintenance Transport | \$ 3,650.96         | \$ 434.34           | \$ 6,000.00          |
| 56050 Operating Supplies            |                     | \$ 75.80            |                      |
| Transport Fees                      |                     |                     |                      |
| 56380 Transportation for Inmates    | \$ 382.33           |                     | \$ 2,000.00          |
| <b>JC Detention Transport Total</b> | <b>\$ 60,644.76</b> | <b>\$ 34,711.21</b> | <b>\$ 229,930.00</b> |

120.42036

## JC Administration

|  |                      |                      |                      |
|--|----------------------|----------------------|----------------------|
| 51100 Full Time Salaries               | \$ 328,887.52        | \$ 256,143.03        | \$ 343,874.00        |
| 51180 Overtime                         | \$ 3,825.55          | \$ 3,200.00          | \$ 1,500.00          |
| 52100 Fringe Benefits                  | \$ 112,573.23        | \$ 80,323.37         | \$ 123,794.64        |
| 55350 Telephone                        | \$ 1,827.62          | \$ 1,233.73          | \$ 1,800.00          |
| 51300 IT Independent Contractor        | \$ 16,527.00         | \$ 14,766.37         | \$ 18,000.00         |
| 55360 Postage                          |                      |                      |                      |
| 55450 Advertising & Legal Notices      | \$ 5,872.80          | \$ 4,443.00          | \$ 5,000.00          |
| 55500 Uniforms                         | \$ -                 | \$ 110.72            | \$ 750.00            |
| 55850 Dues and Meeting Expenses        | \$ 2,685.65          |                      | \$ 1,000.00          |
| 55860 State Treatment, Parole Training | \$ 11,437.50         |                      |                      |
| 55900 Training                         | \$ 1,005.67          | \$ 560.00            | \$ 2,000.00          |
| 56000 Admin Vehicle Fuel Expense       |                      | \$ -                 |                      |
| 56030 Admin Vehicle Expense            | \$ 1,661.73          | \$ 239.85            |                      |
| 56050 Office Supplies                  | \$ 258.59            | \$ 39.08             | \$ 500.00            |
| <b>JC Administration Totals</b>        | <b>\$ 486,562.86</b> | <b>\$ 361,059.15</b> | <b>\$ 498,218.64</b> |

## **Total Justice Center Fund Expenditures**

|  |                 |                 |                 |
|--|-----------------|-----------------|-----------------|
|  | \$ 2,846,816.04 | \$ 3,019,667.65 | \$ 4,056,374.38 |
|--|-----------------|-----------------|-----------------|

## Washington County Colorado Conservation Trust Fund 2024 Budget Summary

| <i>Conservation Trust Fund</i>   | <i>2022 Actual<br/>Budget</i> | <i>2023 Estimated<br/>Budget</i> | <i>2024 Budget</i>   |
|----------------------------------|-------------------------------|----------------------------------|----------------------|
| Property Tax & current Interest  | \$ 238                        | \$ 350                           | \$ 350               |
| State Apportionment              | \$ 32,690                     | \$ 25,734                        | \$ 32,500            |
| Miscellaneous Collections State  |                               | \$ -                             |                      |
| Unreserved fund balance Jan 1    | \$ 198,408                    | \$ 217,044                       | \$ 212,192           |
| Designated fund balance          |                               |                                  |                      |
| <b>Total Revenue Available</b>   | <b>\$ 231,336</b>             | <b>\$ 243,128</b>                | <b>\$ 245,042.00</b> |
| <b>Expenditures</b>              | <b>\$ 14,292</b>              | <b>\$ 30,936</b>                 | <b>\$ 75,000.00</b>  |
| Transfers to other funds         | \$ -                          | \$ -                             |                      |
| Direct Deposit Fees/bank charges | \$ -                          | \$ -                             |                      |
| Treasurer's fees                 | \$ -                          | \$ -                             |                      |
| Designated fund balance          | \$ -                          | \$ -                             |                      |
| <b>Total Expenditures</b>        | <b>\$ 14,292</b>              | <b>\$ 30,936</b>                 | <b>\$ 75,000.00</b>  |
| Fund balance Dec 31              | \$ 217,044                    | \$ 212,192                       | \$ 170,042.00        |

## Conservation Trust Fund Expenditures

|                          | <i>2022 Actual<br/>Expenditures</i> | <i>2022 Estimated<br/>Budget</i> | <i>2024 Budget</i>  |
|--------------------------|-------------------------------------|----------------------------------|---------------------|
| 630-49000-56060 Expenses | \$ 14,291.94                        | \$ 30,935.65                     | \$ 75,000.00        |
| <b>Total Expenses</b>    | <b>\$ 14,291.94</b>                 | <b>\$ 30,935.65</b>              | <b>\$ 75,000.00</b> |

## Washington County Colorado Telecomm Escrow Fund 2024 Budget Summary

| <i>Telecomm Escrow Fund</i>    | <i>2022 Actual<br/>Budget</i> | <i>2023 Estimated<br/>Budget</i> | <i>2024<br/>Budget</i> |
|--------------------------------|-------------------------------|----------------------------------|------------------------|
| Misc. Collections              | \$ -                          | \$ -                             |                        |
| Transfers to other Funds       | \$ -                          |                                  |                        |
| Unreserved Fund Balance Jan. 1 | \$ 1,264.00                   | \$ 1,264.00                      | \$ 1,264.00            |
| <b>Total Revenue Available</b> | <b>\$ 1,264.00</b>            | <b>\$ 1,264.00</b>               | <b>\$ 1,264.00</b>     |
| <b>Expenditures</b>            | <b>\$ -</b>                   | <b>\$ -</b>                      |                        |
| Treasurer's Fees               |                               |                                  |                        |
| <b>Total Expenditures</b>      | <b>\$ -</b>                   | <b>\$ -</b>                      |                        |
| Fund Balance Dec. 31           | \$ 1,264.00                   | \$ 1,264.00                      | \$ 1,264.00            |

### **Telecomm Escrow Fund Expenditures**

|                                  | <i>2022 Estimated<br/>Expenditures</i> | <i>2023<br/>Budget</i> |
|----------------------------------|--|------------------------|
| 025-49000-59500 Road Restoration |  |                        |
| 025-49000-59510 Escrow Refund    | \$ -                                   | \$ -                   |
| <b>Total Expenses</b>            | <b>\$ -</b>                            | <b>\$ -</b>            |