



ANNUAL BUDGET

FISCAL YEAR 2024

COMMISSIONER MARIE A. MORNIS - DISTRICT 1 COMMISSIONER SUSAN BERUMEN - DISTRICT 2 COMMISSIONER SANDY HOLLINGSWORTH - DISTRICT 3

RAY REARS
COUNTY MANAGER

JOE ALLAIRE
DIRECTOR OF FINANCE

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To the Gilpin County Board of County Commissioners and Residents,

The budget of Gilpin County has been prepared in conformity with generally accepted accounting principles as applicable to governmental units. The County was formed in 1861 as one of the original seventeen counties of Colorado, was named in honor of William Gilpin, the first Governor of the Territory of Colorado, and is governed by a board of three elected commissioners with each residing in a distinct district, though voted into office at-large. The County’s budget addresses the provision of necessary county services and reflects the Board of County Commissioners priorities and goals. The services provided and programs offered by the County include road maintenance and construction, solid waste, library, fairgrounds, development services, law enforcement, detentions, dispatch, victim services, emergency management, public health, environmental health, human services, senior services, veterans services, property assessment, recording, elections, motor vehicle, recreation, tax collection, public trustee services, Colorado State University (CSU) Extension services, childcare, food insecurity services and general administration support. This budget was prepared in a very conservative manner reflecting anticipated higher costs and lower projected revenue.

A constitutional amendment was approved by the voters of Colorado establishing the basic framework for limited gaming on November 6, 1990, only in the Cities of Black Hawk, Central and Cripple Creek to revitalize and preserve the history in each of those areas. This was later expanded upon in the years 2008 and 2020, with the approval of Amendment 50 and 77 respectively. The County does not receive any direct revenue from the authorization of sports betting, which was permitted in the year 2019, by the voters of Colorado.

Gilpin County (population of 5,873) is home to two of the three gaming authorized municipalities in Colorado; of the City of Black Hawk (population of 128) and the City of



Central (population of 785), is easily accessible from the Denver metropolitan area and its estimated population of 2.9 million and 17.7 million annual visitors to just Denver alone. As required by law, Gilpin County receives 12%, in proportion to gaming revenues generated in the County for both limited and extended gaming, which is collected by the Colorado Department of Revenue and distributed in August and September of each year.

In 2023, an estimated 47% (\$16,102,591) of Gilpin County's revenue budget originates from our gaming tax distribution received from the state. The people of Gilpin County authorized exempted gaming tax revenue from the Taxpayer Bill of Rights (TABOR) amendment, but has not exempted property tax revenue. Due to the County's reliance on a single source of revenue (gaming), in primarily one narrow gulch, when gaming revenues decrease, there are limited alternative sources of revenue to continue to support critical public services. This necessitates retention of reserve or contingency funds, coupled with the fact that the annual gaming distribution is received late in the budget season each year. The fact that Gilpin County is entirely within an area susceptible to wildfire has increased risk of higher costs and lower revenue than projected. In 2024, the overall fund balance floor of twenty million was established, which reflected a four million emergency reserve balance along with an estimated six months of operating costs. Due to a higher actual fund balance, expenditures are projected to exceed revenue in 2024 in an effort to address longstanding outstanding capital needs which have been long deferred and include immediate estimated costs of over 20 million in 2023 alone. This one-time and large increase in expenditures is expected to address many long-term and one-time costs. This increase in expenditures is not sustainable.

The anticipated 2024 gaming tax revenue of \$13,400,000 is calculated by considering different factors such as macro-economic data and the history of both limited and unlimited gaming. The historical high of \$16,102,591 was received in 2023, and the historical low of \$6,711,856 was received in 2020, when the COVID-19 pandemic caused the temporary closure and limited capacity of all of the casinos. In order to better prepare for unknown impacts on the budget, the County Commissioners elected to pay off all debt at the end of 2022, making Gilpin County one of three known counties in Colorado with no debt obligations entering 2023. As we move into 2024, we still have no long-term outstanding debt.



In November 2022, the voters of Gilpin County authorized a 2% lodging tax for all areas of unincorporated Gilpin County, which was also exempted from TABOR, for the express purpose to support tourism, enhance the visitor experience, and address the impacts visitors have on the County, including the areas of recreation, transportation, roads, housing, childcare, workforce and historic preservation. The County projected revenue of \$273,028 was much higher than the actuals we have seen through the first part of 2023, and projections have been adjusted down to \$132,450. For 2024, we are projecting revenue of \$155,000.

In addition, the dedicated Parks and Recreation Mill Levy is set to expire at the end of 2023. On November 7, 2023, 63.98% of Gilpin County voters voted against extending the dedicated 2.57 mill levy, projected to generate \$1,308,450 annually (or approximately 52% of the department costs), which necessitated rolling portions of the operation back into the General Fund, along with reducing hours and services in the Parks and Recreation Department. This was made possible, in part, due to the ending mill levy carryover funds to temporarily support operations in 2024.

FUND ACCOUNTING

The accounts of the County budget are organized on the basis of funds, each of which is considered a separate accounting entity. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent, and the means by which spending activities are controlled. The various governmental funds are grouped into categories as follows:

General Fund – This fund is the general operating fund of the County. It is used to account for all the financial resources except those required to be accounted for in another fund. Principal sources of revenue are gaming taxes and property taxes. Primary expenditures are for general administration, facility maintenance and law enforcement. Departments and Offices within the General Fund for 2024 are:

- Assessor
- Attorney
- Clerk & Recorder
- Elections



- Commissioners
- Coroner
- CSU Extension
- Community Development
- Community Service Agencies
- County Manager
- District Attorney
- Facilities Maintenance
- Finance
- Human Resources
- Human Services
- Senior Services
- Veterans
- Information Technology
- Sheriff
- Dispatch
- Detentions
- Victim Services
- Emergency Management
- Patrol
- Surveyor
- Treasurer
- Public Trustee

Special Revenue Funds – These funds account for revenues derived from specific taxes or other earmarked revenue sources including state highway user’s tax, federal and state grants, and property taxes that are restricted to expenditure for a specific purpose. Special Revenue Funds for 2024 are:

- Public Works
- Library
- Department of Human Services
- Public Health Agency
- Solid Waste

- Parks & Recreation
- Conservation Trust
- Lodging Tax

BASIS OF ACCOUNTING

Gilpin County follows the modified accrual basis of accounting to prepare its annual budget. Under this method, revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough to be used to pay current liabilities. Property Taxes for the ensuing year are considered measurable and are accrued as a receivable. However, since they are not available to finance current operations, they are recorded as deferred revenues. Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred.

FUND BALANCES AND RESERVES

The County desires to maintain a satisfactory level of unappropriated fund balance in order to insure a continued strong financial position. This balance will maintain an adequate level for cash flow purposes, to ensure that annual budgets are balanced, to save for capital projects and emergencies, and to carry the County through economic fluctuations that may reduce annual revenues.

The County believes it is in compliance with the State Constitution, Article X, Section 20, and has reserved 3% of fiscal spending in the General Fund.

DEBT

The County has had no bonded indebtedness and is debt free as of 2023 with a comparatively very low property tax for private property owners. The County does not receive any sale tax revenue.

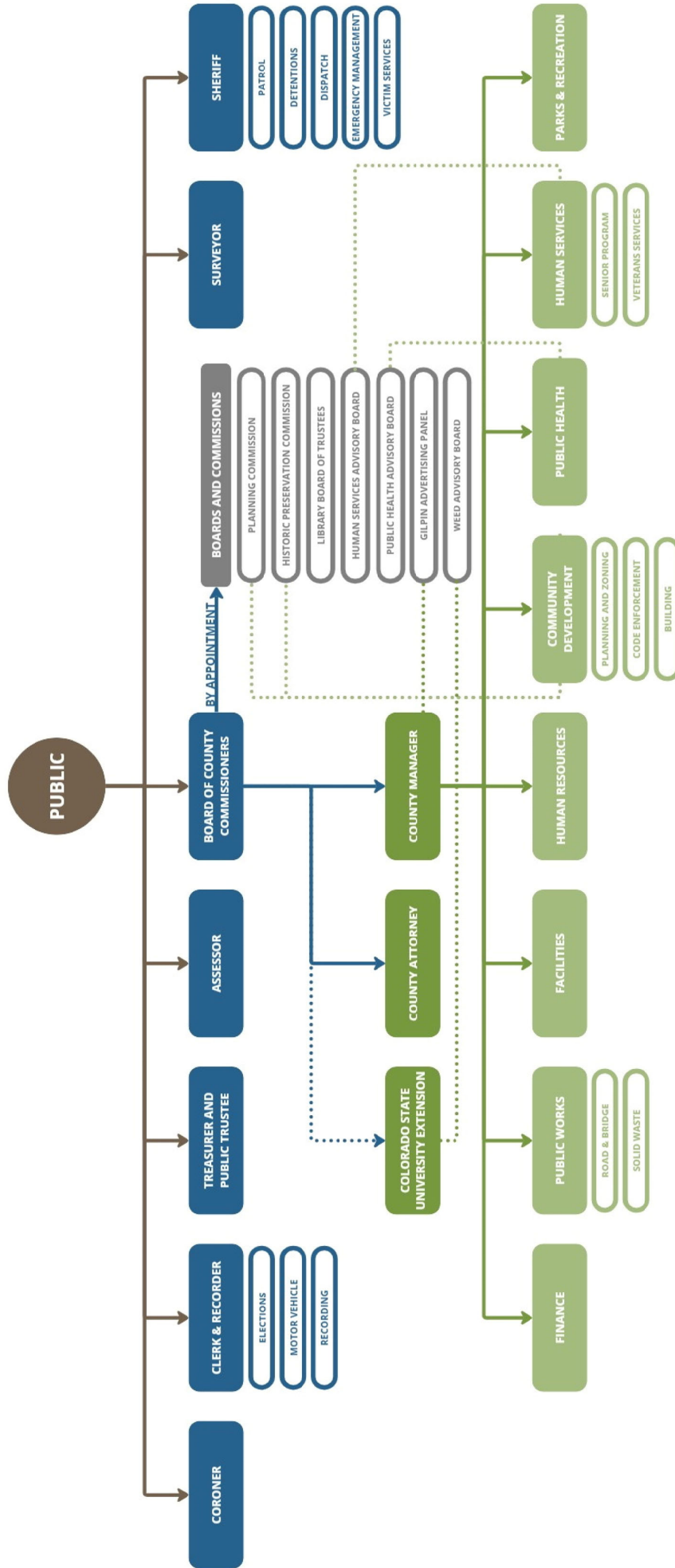
Joe Allaire

Director of Finance

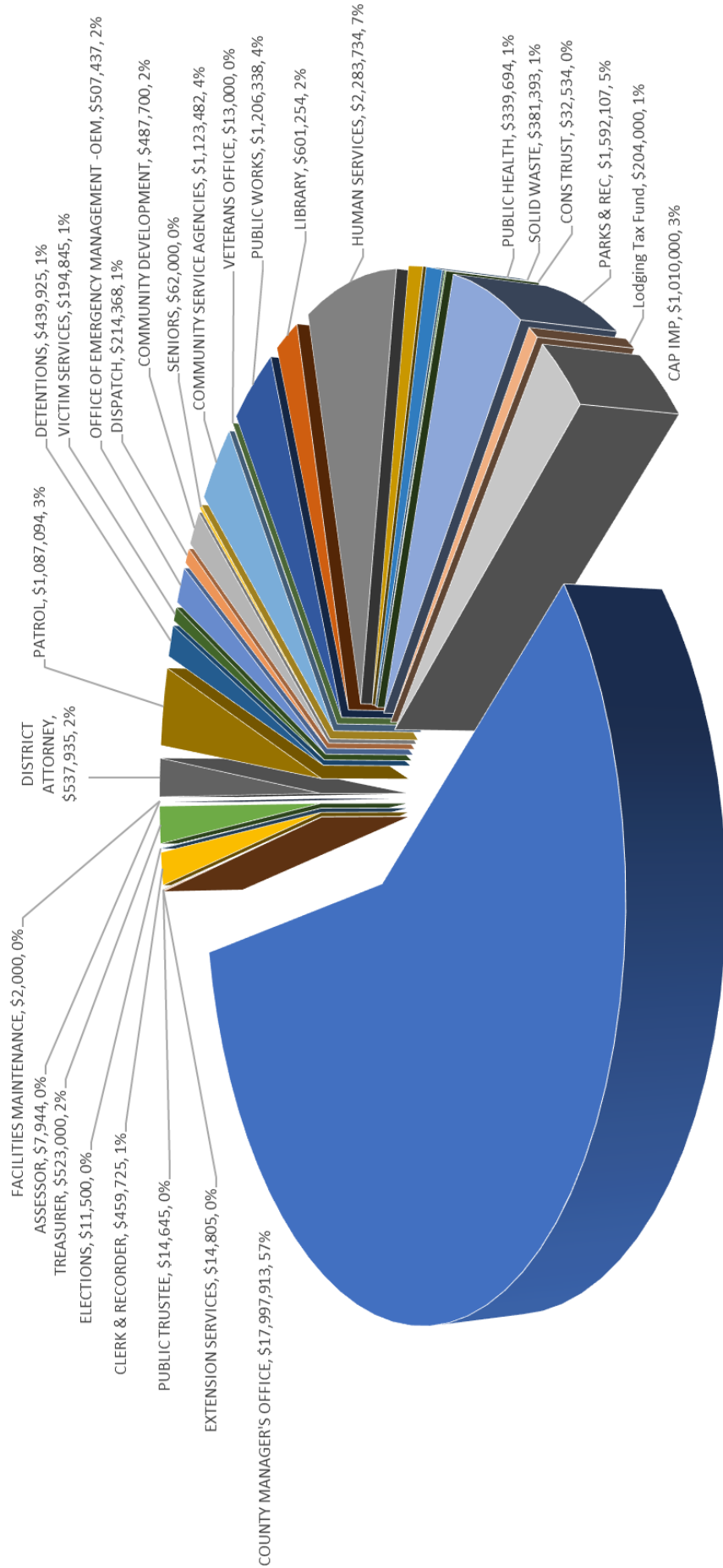
December 19, 2023



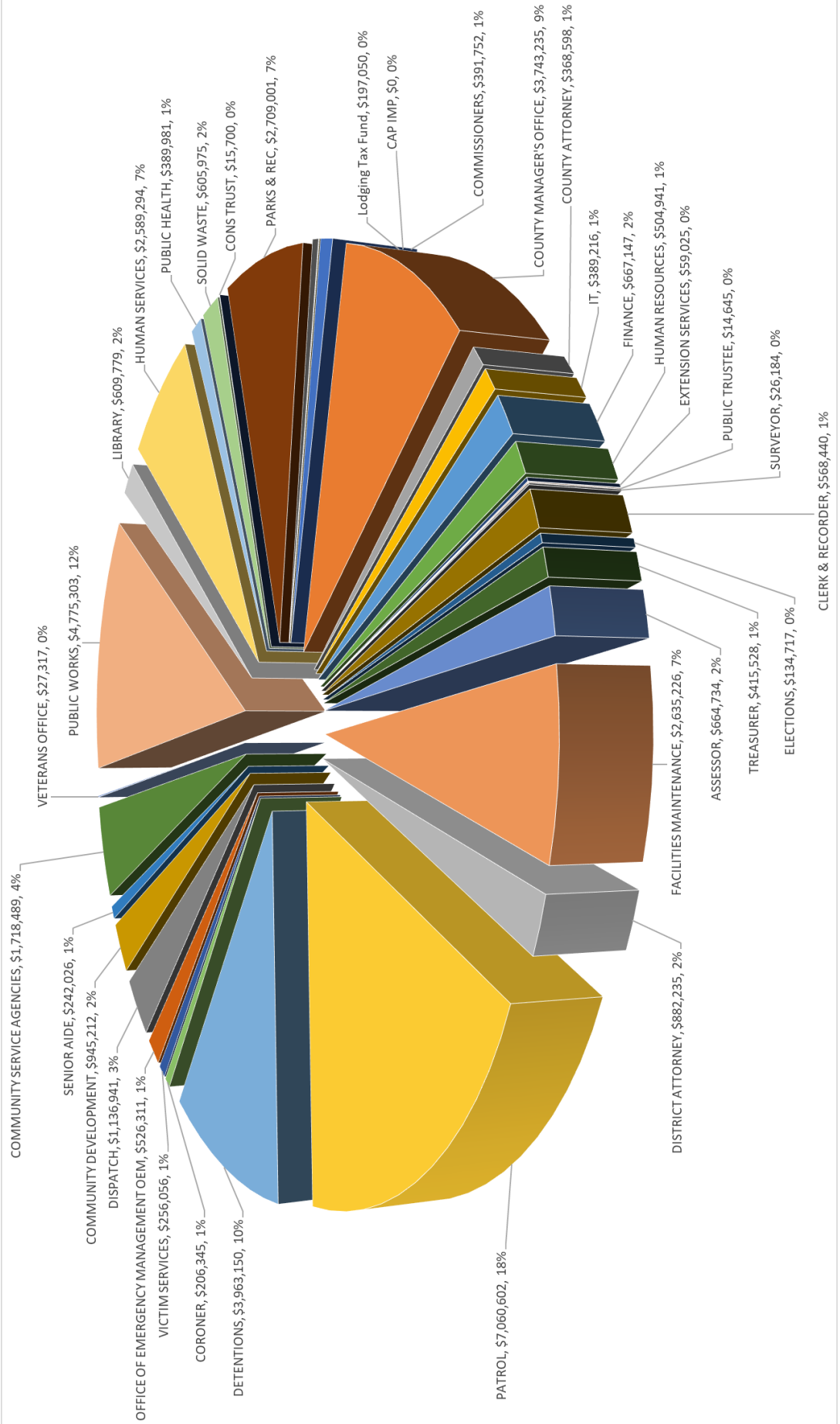
ORGANIZATIONAL CHART



REVENUE



EXPENDITURES



BUDGET SUMMARY OF REVENUES, EXPENDITURES, TRANSFERS, AND FUND BALANCES

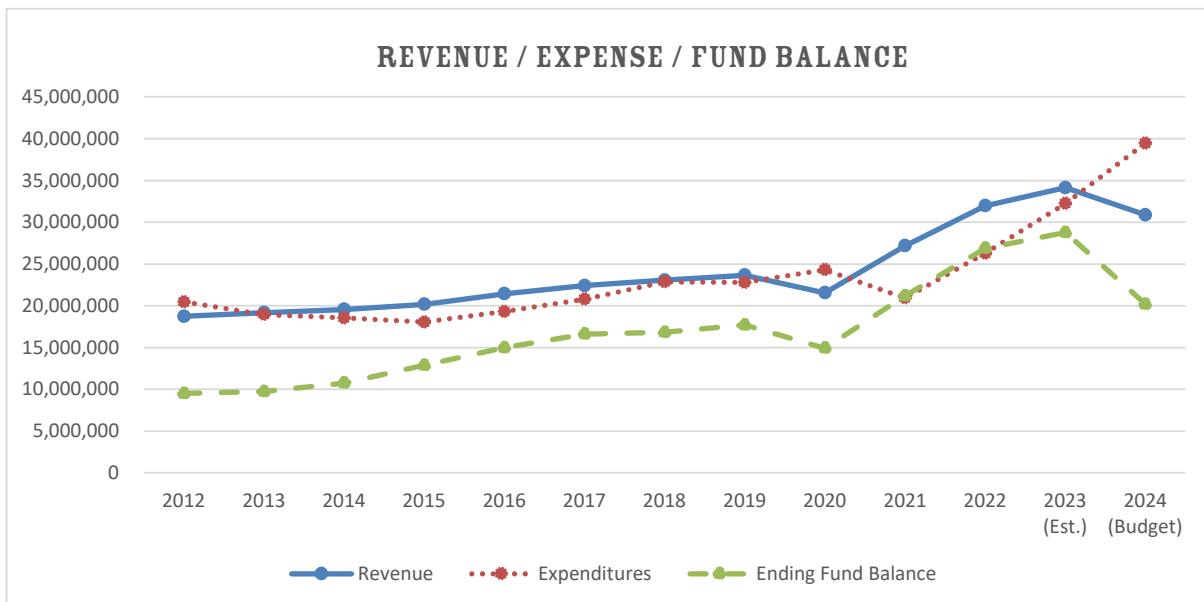
	GENERAL	PUBLIC WORKS	LIBRARY	HUMAN SERVICES	PUBLIC HEALTH	SOLID WASTE	CONS TRUST	PARKS & REC	Lodging Tax Fund	CAP IMP	TOTAL
2022 ACTUAL FUND											
BALANCE - 1/1	15,912,459	2,667,684	314,874	882,158	315,244	442,673	180,323	442,682	-	-	21,178,097
Plus Revenue: Plus	24,679,753	1,284,736	591,495	2,784,628	354,231	422,227	63,667	1,787,000	-	-	31,967,738
Transfers In: Less	85	2,000,000	-	350,282	-	-	-	-	-	-	2,350,367
Expenditures: Less	17,417,915	3,193,860	481,512	2,806,841	194,860	299,082	200,626	1,689,014	-	-	26,283,710
Transfers Out:	2,350,000	-	-	-	-	-	-	-	-	-	2,350,000
FUND BALANCE - 12/31	20,824,382	2,778,560	424,857	1,210,227	474,615	565,818	43,364	540,668	-	-	26,862,491
2023 BUDGET											
FUND BALANCE - 1/1	20,824,382	2,778,560	424,857	1,210,227	474,615	565,818	43,364	540,668	-	-	26,862,491
Plus Revenue: Plus	23,699,318	1,206,338	601,254	2,283,734	339,694	381,393	32,534	1,592,107	204,000	1,010,000	31,350,372
Transfers In: Less	-	2,000,000	-	350,000	-	-	-	-	-	300,000	2,650,000
Expenditures: Less	22,978,223	3,947,590	528,736	2,871,083	393,494	610,928	700	1,885,642	204,000	710,000	34,130,395
Transfers Out:	3,660,000	-	-	-	-	-	-	-	-	-	3,660,000
FUND BALANCE - 12/31	17,885,477	2,037,308	497,375	972,879	420,815	336,283	75,198	247,133	-	600,000	23,072,468
2023 ESTIMATES											
FUND BALANCE - 1/1	20,824,382	2,778,560	424,857	1,210,227	474,615	565,818	43,364	540,668	-	-	26,862,491
Plus Revenue: Plus	26,692,911	1,279,829	631,554	2,845,134	225,394	460,888	32,534	1,834,860	132,450	-	34,135,554
Transfers In: Less	-	2,000,000	-	350,000	-	-	-	-	-	1,310,000	3,660,000
Expenditures: Less	21,452,587	3,547,933	527,678	3,350,117	393,494	529,561	700	1,700,946	20,245	710,000	32,233,282
Transfers Out:	3,660,000	-	-	-	-	-	-	-	-	-	3,660,000
FUND BALANCE - 12/31	22,404,706	2,510,456	528,733	1,055,244	306,515	497,125	75,198	674,582	112,205	600,000	28,764,764
2024 PROPOSED FUND											
BALANCE - 1/1	22,404,706	2,510,456	528,733	1,055,244	306,515	497,125	75,198	674,582	112,205	600,000	28,764,764
Plus Revenue: Plus	24,833,299	1,560,515	649,143	2,395,775	340,569	442,369	34,510	466,064	155,000	-	30,877,244
Transfers In: Less	600,000	2,000,000	-	350,000	-	-	-	1,568,355	-	-	4,518,355
Expenditures: Less	27,561,671	4,775,303	609,779	2,589,294	389,981	605,975	15,700	2,709,001	197,050	-	39,453,754
Transfers Out:	3,918,355	-	-	-	-	-	-	-	-	600,000	4,518,355
FUND BALANCE - 12/31	16,357,978	1,295,668	568,097	1,211,725	257,103	333,519	94,008	-	70,155	-	20,188,253



HISTORICAL FUND BALANCE SUMMARY

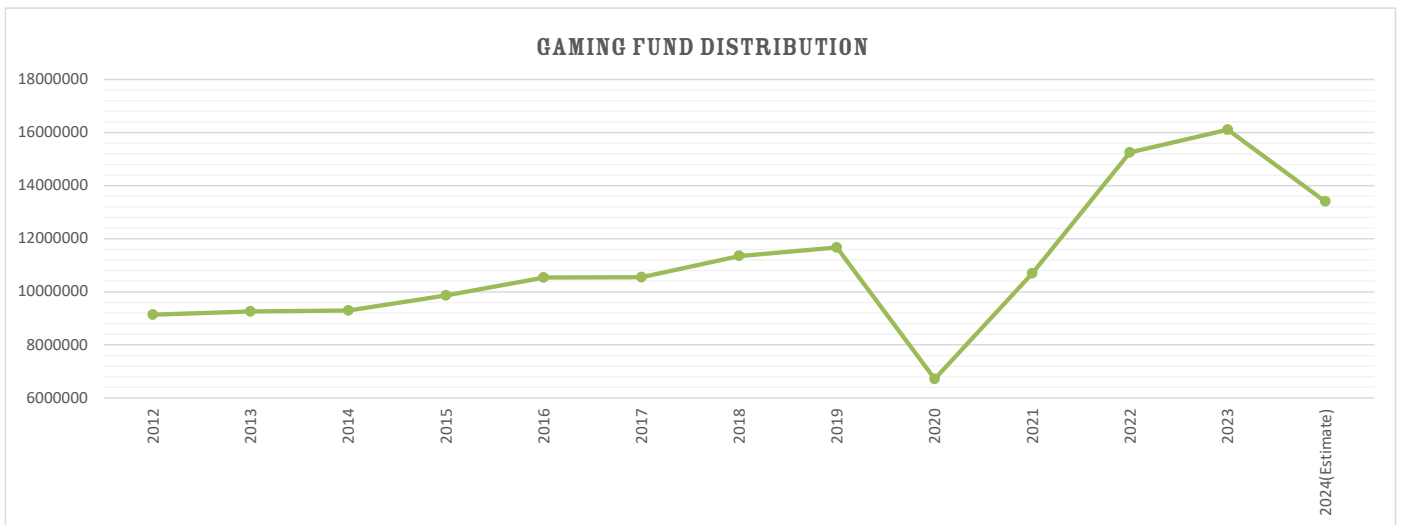
Year	Revenue	Expenditures	Ending Fund Balance
2012	18,740,040	20,461,279	9,500,946
2013	19,176,470	18,942,661	9,734,755
2014	19,553,080	18,548,341	10,739,492
2015	20,177,938	18,041,627	12,875,803
2016	21,424,004	19,315,679	14,984,127
2017	22,406,595	20,780,938	16,609,785
2018	23,064,535	22,851,471	16,823,212
2019	23,661,406	22,790,718	17,693,901
2020	21,537,995	24,299,889	14,932,011
2021	27,176,518	20,930,066	21,178,464
2022	31,967,738	26,283,710	26,862,491
2023 (Est.)	34,135,554	32,233,282	28,764,764
2024 (Budget)	30,877,244	39,453,754	20,188,253

* = Years Tax Anticipation Notes were issued



STATE GAMING FUND GILPIN COUNTY DISTRIBUTION 2012-2024

Year	Amount of distribution to Gilpin County	Increase or decrease from prior year
2012	\$ 9,134,430	\$
2013	\$ 9,262,517	\$ 128,086
2014	\$ 9,290,136	\$ 27,619
2015	\$ 9,859,168	\$ 569,031
2016	\$ 10,535,315	\$ 676,147
2017	\$ 10,549,910	\$ 14,595
2018	\$ 11,351,012	\$ 801,102
2019	\$ 11,668,400	\$ 317,388
2020	\$ 6,711,856	\$ (4,956,544)
2021	\$ 10,693,824	\$ 3,981,968
2022	\$ 15,251,005	\$ 4,557,181
2023	\$ 16,102,591	\$ 851,586
2024(Estimate)	\$ 13,400,000	\$ (2,702,591)



PROPERTY TAX REVENUE AND MILL LEVY SUMMARY

	PRIOR YEAR		CURRENT YEAR		BUDGET YEAR	
	<u>2022</u>		<u>2023</u>		<u>2024</u>	
Assessed Valuation:	457,501,290		449,861,207		448,913,080	
	<u>Levy</u>	<u>Amount</u>	<u>Levy</u>	<u>Amount</u>	<u>Levy</u>	<u>Amount</u>
General Fund	8.029	\$ 3,673,278	8.029	\$ 3,604,323	8.029	\$ 4,389,455
Public Works Fund	.847	\$ 387,504	.847	\$ 380,229	.847	\$ 463,055
Library Fund	.239	\$ 109,343	.239	\$ 107,290	.239	\$ 130,661
Human Services Fund	.441	\$ 201,758	.441	\$ 197,971	.441	\$ 241,095
Solid Waste	.282	\$ 129,015	.282	\$ 126,593	.282	\$ 154,169
Sub-Total	9.838	\$ 4,500,898	9.838	\$ 4,416,406	9.838	\$ 5,378,435
Temporary Tax Credit	.000	\$ -	.000	\$ -	(1.253)	\$ (685,188)
Abatements	.016	\$ 7,320	.006	\$ 2,693	.000	\$ 547
Library District Fund	.867	\$ 396,654	.997	\$ 448,464	.837	\$ 453,598
P&R Fund	2.570	\$ 1,175,778	2.570	\$ 1,153,707	.000	\$ -
Total	13.291	\$ 6,080,650	13.411	\$ 6,021,270	9.422	\$ 5,147,392

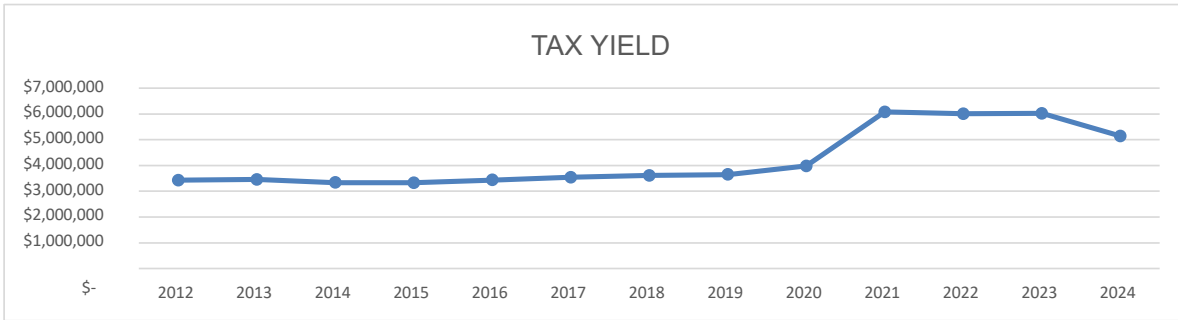
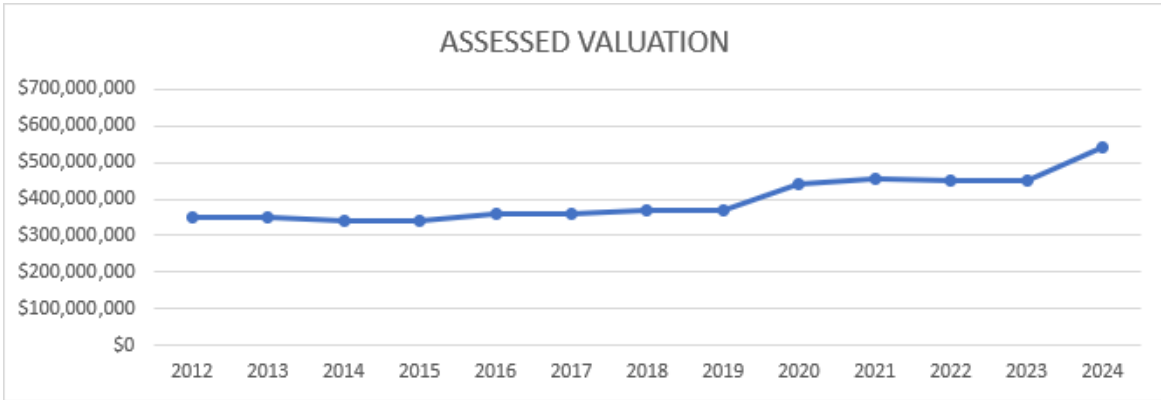
BELOW EXCLUDES ABATEMENTS & INCLUDES TEMPORARY TAX CREDITS 2021-2024

YEAR	ASSESSED VALUATION	MILL LEVY	LIBRARY DIST. LEVY	P&R LEVY	TAX YIELD	
2021	\$ 457,501,290	9.838	0.867	2.570	\$ 6,080,650	52.6%
2022	\$ 449,861,207	9.838	0.950	2.570	\$ 6,009,246	-1.2%
2023	\$ 448,913,080	9.838	0.999	2.570	\$ 6,021,270	0.2%
2024	\$ 541,932,569	8.585	0.837	0.000	\$ 5,147,392	-14.3%

**NOTE: TEMPORARY TAX CREDIT USED IN 2024



PROPERTY TAX REVENUE AND MILL LEVY SUMMARY CONTD.



*INCLUDES TEMPORARY TAX CREDIT AND THE SUNSET OF THE PARKS & RECREATION MILL LEVY IN 2024



FULL-TIME EQUIVALENT SUMMARY

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Notes</u>
ASSESSOR	3.600	4.000	4.000	Note 1
ATTORNEY	2.000	2.000	2.000	
INFORMATION TECHNOLOGY	-	0.000	1.000	
CLERK & RECORDER	5.100	5.000	4.500	Note 1
ELECTIONS	0.000	0.000	0.000	
COMMISSIONERS	0.000	0.000	0.000	Note 1
CORONER	0.285	0.600	0.600	Note 1
COUNTY MANAGER	5.000	3.250	4.281	
COMMUNITY DEVELOPMENT	4.500	4.000	4.000	
DISTRICT ATTORNEY	0.000	0.000	0.000	
CSU EXTENSION	0.250	0.500	0.500	
FACILITIES MAINTENANCE	7.000	7.000	7.000	
FINANCE	4.000	4.000	4.500	
HUMAN SERVICES (Combined FTE, figures in 2023)	0.500	10.500	10.500	
SENIOR PROGRAM	3.000	3.000	2.500	Note 2
VETERANS	0.388	0.388	0.388	
LIBRARY	4.350	4.350	4.300	
PARKS & RECREATION	12.250	14.400	16.086	Note 2, Note 3
HUMAN RESOURCES	3.000	3.000	3.000	
PUBLIC HEALTH	0.000	1.750	3.750	Note 2, Note 4
PUBLIC WORKS (Combined FTE Figures in 2023)	20.615	21.000	20.000	
SOLID WASTE	3.438	3.438	3.438	
DISPATCH	10.000	9.000	10.000	
JAIL/DETENTIONS	22.600	23.400	24.300	Note 2
EMERGENCY MANAGEMENT	2.000	1.500	1.500	Note 2
ADMINISTRATION (Now in Patrol)	6.000	6.000		Note 5
PATROL (Administrative Justice Employees reflected here)	20.000	20.000	26.000	Note 1, Note 5
VICTIM SERVICES	3.000	3.000	3.000	Note 2
SURVEYOR	0.000	0.000	0.000	Note 1
TREASURER & PUBLIC TRUSTEE	2.600	2.600	2.500	Note 1
Total Full-Time Equivalents	<u>145.476</u>	<u>157.676</u>	<u>163.642</u>	
% Dif from prior year	20.9%	7.7%	11.1%	

Note 1) Above includes Positions paid by Gilpin County Payroll except (9) Elected Officials.

Note 2) Above includes Grant paid employee positions.

Note 3) Increase In Parks and Recreation FTE is due to the county assuming the Grant funded teen program.

Note 4) Public Health staffing increase due to end of public health contract with Jefferson County.

Note 5) Justice Administrative FTE dissolved and moved to Patrol.



NEW POSITIONS SUMMARY

<u>Departments</u>	<u>Status</u>	<u>Title</u>
INFORMATION TECHNOLOGY	Full time	IT Manager
FINANCE	Full time	Financial Analyst
COUNTY MANAGER	Full time	Community Engagement Officer
PARKS AND RECREATION	Full time	Teen coordinator
PARKS AND RECREATION	Part time	Events coordinator
PARKS AND RECREATION	Part time	Youth camp aide
PARKS AND RECREATION	Part time	Youth camp aide
PUBLIC HEALTH	Full time	Public Health Director
PUBLIC HEALTH	Full time	Community Health Specialist
SHERIFFS OFFICE DISPATCH	Full Time	Emergency Comms. Supervisor

REDUCED POSITIONS

<u>Departments</u>	<u>Status</u>	<u>Title</u>
PUBLIC WORKS	Full Time (Eliminated)	Office Assistant
CLERK & RECORDER	Full Time to Part Time	Deputy Clerk Motor Vehicle Tech.
SENIOR PROGRAM	Full Time to Part Time	Senior Services Transportation Driver 1



GRANT FUNDED POSITIONS SUMMARY

Position	Department	FTE	Portion	Remarks	End of grant term
Youth Camp	Parks & Recreation	2.5	Partially grant funded	Grant funded to \$150,000 annually.	6/30/2025
Youth Grant Programs Coordinator	Parks & Recreation	0.92	Partially grant funded		
Recreation Generalist II	Parks & Recreation	0.74	Partially grant funded		
Recreation Generalist	Parks & Recreation	0.24	Partially grant funded		
Program Assistant	Parks & Recreation	0.25	Partially grant funded		
Program Assistant	Parks & Recreation	0.25	Partially grant funded		
Permit Technician	Community Development	0.2	Partially grant funded		
Grant Writer	County Manager	0.8	Partially grant funded	75 percent grant funded /25 % match / .75 fte in PH after 6/30 100 % general fund.	6/30/2023
Deputy Court Security	Sheriff's Office	0.4	Partially grant funded	100% grant funded to .4 FTE	2023-renewed annually
Emergency Management	Sheriff's Office	0.5	Partially grant funded	Grant funded up to 60,000 annually (between all FTE's in OEM)	2023-renewed annually
Emergency Planner	Sheriff's Office	0.25	Partially grant funded	Grant funded up to 60,000 annually (between all FTE's in OEM)	2023-renewed annually
Victim Service Coordinator	Sheriff's Office	1	Fully grant funded	All positions funded through VALE/VOCA/DOLA LGLGI grants run in arrears and increases with salaries when re-applied.	2023-renewed annually
Victim Services Advocate	Sheriff's Office	0.65	Partially grant funded		
Victim Sevices Advocate	Sheriff's Office	0.57	Partially grant funded	All positions funded through VALE/VOCA/DOLA LGLGI grants run in arrears and increase w/salaries when re-applied.	2023-renewed annually
Public Health Coordinator	Public Health	0.4	Partially grant funded		
Environmental Health Specialist	Public Health	0.3	Partially grant funded		
Community Health Specialist	Public Health	1.000	Fully grant funded		12/31/2025

Total Full-Time Equivalents

10.97

*Based on best information available



GRANT REVENUE

<u>Fund</u>	<u>Department</u>	<u>Grant Name</u>	<u>Grant Amount</u>
8	0	Alan Green	\$5,000
8	0	CDPHE STEPP	\$17,000
1	37	Strong Comm Grant	\$200,000
5	0	CRI Grant	\$24,201
5	0	PHEP Grant	\$38,178
1	12	Charge Ahead Colo.	\$62,500
5	0	CDC Infrastructure	\$83,000
5	0	CDPHE Radon	\$4,000
5	0	Master Task Order	\$22,962
5	0	ARPA 6.1	\$36,706
1	30	Sheriff Grant Placeholder	\$38,500
1	30	GROC Co-responder grant	\$65,000
1	35	Neguse Grant	\$46,186
1	35	CWPP Grant	\$100,000
1	35	Emergency Management Performance	\$120,000

Total: \$863,233

GRANT EXPENSE

<u>Fund</u>	<u>Department</u>	<u>Grant Name</u>	<u>Grant Amount</u>
5	0	Radon Grant	\$4,000.00
1	30	Frist Responders Trauma Grant	\$29,025.00
4	0	Snow Plow Grant	\$375.00
1	35	EMPG Grant	\$30,602.00
1	12	Charge Ahead Colo.	\$125,000.00
1	35	CWPP Grant	\$100,000.00
1	35	Neguse Grant	\$46,186.00
1	30	GROC Co-responder grant	\$267,033.00
1	12	Grant match	\$100,000.00
8	0	Parks and Recs	\$4,000.00

Total: \$706,221



CAPITAL PROJECTS GENERAL

<u>Fund</u>	<u>Department</u>	<u>Project Name</u>	<u>Project Cost</u>
1	30	Fire Alarm System, Sensors & Panels, Upgrade/Install	\$232,986
1	26	Fire Alarm Panel, Fully Addressable, Replace	\$22,403
		Fire Alarm System, Full System Upgrade, Standard Addressable,	
1	26	Upgrade/Install	\$23,299
8	0	Fire Alarm Panel, Fully Addressable, Replace	\$22,403
8	0	Fire Alarm System, Full System Upgrade, Simple Addressable, Upgrade/Install	\$125,454
1	26	Fire Alarm System, Full System Upgrade, Simple Addressable, Upgrade/Install	\$29,870
1	26	Fire Alarm Panel, Fully Addressable Upgrade, Replace	\$22,403
1	12	Fire Alarm Panel, Fully Addressable, Replace	\$22,403
1	30	Engineering Study, Electrical, General Design, Evaluate/Report	\$70,195
1	30	Engineering Study, Plumbing, Sanitary Sewer System, Evaluate/Report	\$69,783
4	0	Engineering Study, Civil, Site Drainage, Evaluate/Report	\$10,455
1	26	Engineering Study, Electrical, Lightning Protection, Evaluate/Report	\$11,176
8	0	Engineering Study, Structural, General Design, Study	\$33,527
8	0	Engineering Study, Structural, Superstructure, Evaluate/Report	\$69,783
8	0	Engineering Study/Design Plumbing Supply - Recirc/HW	\$36,720
1	30	Engineering Study/Design Plumbing Supply - Recirc/HW	\$36,720
1	30	Make-Up Air Unit, 28001 to 42000 CFM - Jail Kitchen, Replace	\$179,220
1	31	Exhaust Hood, 8 to 10 LF, , Replace	\$18,669
1	26	Heat Pump, Packaged & Wall-Mounted, Replace	\$12,654
1	12	Air Conditioner, Window/Thru-Wall, Residential, Replace	\$2,575
8	0	Air Ventilator, Energy Recovery Unit, up to 6500 CFM, Replace	\$19,396
1	30	Roofing, ModBit - Concrete Deck Low Slope, Replace	\$1,345,644
8	0	Roof - Low Slope, EPDM Stone Balast	\$611,140
1	30	South Well Pump, Well Water, 15 HP, Replace	\$55,472
4	0	Pump, Well Water, 1.5 HP, Replace	\$12,919
1	31	Range Top Oven, Gas Commercial, Replace	\$12,800
1	26	Mature Trees, Removal/Trimming, Repair	\$8,961
1	26	Supplemental Components, Lightning Protection System	\$10,599
1	12	Structural Flooring/Decking, Wood, Replace	\$37,100
1	24	Mary Lorenz Office remodel	\$30,000
8	0	Eye Wash & Shower Station, Emergency Station	\$3,435
1	26	Contract with Major to Replace CC RTU's	\$418,714
1	26	Dory LakeWet Well Construction	\$500,000
6	0	Skid Steer, solid waste	\$102,305
6	0	40 yard roll off container	\$8,000
2	0	Grader	\$386,628
2	0	Smooth drum roller	\$172,895
2	0	Radio System Upgrades	\$10,000
1	30	Phone Upgrade Project	\$35,000
1	12	Real Property Aquisition	\$100,000
1	26	Facilities Man lift & Trailer	\$50,000
12	0	Thorn Lake School	\$50,000
12	0	Historic Preservation	\$35,000
1	12	Food Pantry	\$1,300,000
12	0	East Portal Cabin	\$50,000
		TOTAL	\$6,368,699



CAPITAL PROJECTS VEHICLES

<u>Fund</u>	<u>Department</u>	<u>Project Name</u>	<u>Project Cost</u>
2	0	Medium Duty Truck, w/sander and plow, gooseneck	\$143,000
2	0	Upfit truck with tool box, lights, aux fuel tank, rack	\$4,000
2	0	Dodge 1500 Hybrid Supervisor vehicle	\$40,206
2	0	Dodge 1500 Hybrid team leader vehicle	\$40,206
2	0	Upfit 2 vehicles, tool box, lights, racks etc	\$5,000
1	30	2023 Ford F150 XL White	\$52,000
1	30	2023 Ford F150 XL White	\$52,000
1	30	Ford Explorer PIU	\$51,000
1	30	Dual Band Radios	\$17,700
1	30	Decal Packages	\$3,600
1	30	Vehicle Upfitting	\$57,000
1	30	Fox Coil Over Kits	\$2,800
1	30	Ford Transport Van	\$60,000
1	30	Detention Van Transport insert	\$36,000
1	30	Detention Van Upfitting	\$25,000
		TOTAL	\$598,512



GENERAL FUND SUMMARY BY DEPARTMENT

<u>Department / Office</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Adopted</u>
BEGINNING FUND BALANCE	15,912,459	20,824,382	20,824,382	22,404,706
COMMISSIONERS	-	-	-	-
COUNTY MANAGER'S OFFICE	20,374,354	17,997,913	21,484,431	18,648,341
ATTORNEY	-	-	-	-
EXTENSION SERVICES	11,797	14,805	10,979	5,450
PUBLIC TRUSTEE	8,504	14,645	14,645	14,645
CLERK & RECORDER	460,929	459,725	459,725	440,970
ELECTIONS	17,041	11,500	11,500	4,000
TREASURER	564,841	523,000	538,000	508,000
ASSESSOR	2,896	7,944	7,944	3,800
FACILITIES MAINTENANCE	5,234	2,000	2,000	2,000
DISTRICT ATTORNEY	204,400	537,935	537,935	579,728
PATROL	923,278	1,087,094	1,087,094	1,183,168
DETENTIONS	327,494	439,925	439,925	875,192
CORONER	-	-	-	-
VICTIM SERVICES	158,622	194,845	194,845	201,845
OFFICE OF EMERGENCY MANAGEMENT -OEM	254,682	507,437	62,694	321,186
DISPATCH	187,679	214,368	212,015	207,338
COMMUNITY DEVELOPMENT	504,352	487,700	482,000	704,000
SENIORS	53,479	62,000	-	97,000
COMMUNITY SERVICE AGENCIES	612,971	1,123,482	1,134,179	1,023,636
VETERANS OFFICE	7,200	13,000	13,000	13,000
GENERAL TRANSFERS IN	85	-	-	600,000
TOTAL REVENUES	24,679,838	23,699,318	26,692,911	25,433,299
COMMISSIONERS	353,703	397,982	360,477	391,752
COUNTY MANAGER'S OFFICE	1,358,843	1,495,400	1,442,213	3,756,833
COUNTY ATTORNEY	294,293	305,925	298,599	368,598
IT	199,929	198,600	196,792	389,216
FINANCE	360,536	545,331	476,209	667,147
HUMAN RESOURCES	338,218	464,919	501,559	504,941
EXTENSION SERVICES	42,007	76,431	55,306	59,025
PUBLIC TRUSTEE	8,333	14,645	14,645	14,645
SURVEYOR	5,183	26,271	20,721	26,184
CLERK & RECORDER	407,870	540,999	539,577	568,440
ELECTIONS	93,563	71,312	67,812	134,717
TREASURER	320,791	350,631	337,248	415,528
ASSESSOR	513,241	573,216	573,476	664,734
FACILITIES MAINTENANCE	1,447,750	2,742,836	2,140,644	2,635,226
DISTRICT ATTORNEY	403,089	865,445	865,445	882,235
PATROL	3,726,643	4,414,996	4,323,797	7,060,602
DETENTIONS	2,831,471	4,151,251	3,921,251	3,963,150
CORONER	137,151	209,214	280,111	206,345
VICTIM SERVICES	262,174	317,468	280,111	256,056
OFFICE OF EMERGENCY MANAGEMENT OEM	517,076	802,790	782,291	526,311
DISPATCH	855,297	1,129,181	1,122,189	1,136,941
COMMUNITY DEVELOPMENT	598,114	862,776	676,040	945,212
SENIOR AIDE	192,067	281,140	279,840	242,026
EVENTS	-	-	-	-
COMMUNITY SERVICE AGENCIES VETERANS	1,326,866	2,114,777	1,871,547	1,718,489
OFFICE	20,609	24,687	24,687	27,317
ENERGY PERFORMANCE	803,097	-	-	-
TRANSFERS TO OTHER FUNDS	2,350,000	3,660,000	3,660,000	3,918,355
TOTAL EXPENDITURES	19,767,915	26,638,223	25,112,587	31,480,026
ENDING FUND BALANCE	20,824,382	17,885,477	22,404,706	16,357,978



DEPARTMENT CODE GUIDE

<u>Fund Number</u>	<u>Fund Name</u>	<u>Department Number</u>	<u>Department Name</u>
1	General Fund	11	Commissioners
1	General Fund	12	Administration
1	General Fund	13	Attorney
1	General Fund	14	Information Technology
1	General Fund	15	Finance
1	General Fund	16	Human Resources
1	General Fund	19	Extension Agent
1	General Fund	20	Public Trustee
1	General Fund	21	Surveyor
1	General Fund	22	Clerk and Recorder
1	General Fund	23	Elections
1	General Fund	24	County Treasurer
1	General Fund	25	County Assessor
1	General Fund	26	Facilities
1	General Fund	30	Patrol
1	General Fund	31	Jail
1	General Fund	32	County Coroner
1	General Fund	34	Victim Advocate
1	General Fund	35	Emergency Management
1	General Fund	36	Dispatch
1	General Fund	37	Community Development
1	General Fund	41	Senior Aide
1	General Fund	43	District Attorney
1	General Fund	50	Veterans Office
2	Public Works	0	N/A
3	Library	0	N/A
4	Human Services	0	N/A
5	Public Health	0	N/A
6	Solid Waste	0	N/A
8	Parks and Recreation	0	N/A



TRANSFERS

General Fund		1				
Department Code		95				
<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>	
4812	Transfers In	85	-	-	600,000	
TOTAL REVENUES		85	-	-	600,000	
5999	Public Works	2,000,000	2,000,000	2,000,000	2,000,000	
5999	Library	-	-	-	-	
5999	Dept of Human Services	350,000	350,000	350,000	350,000	
5999	Public Health Agency	-	-	-	-	
5999	Solid Waste	-	-	-	-	
5999	Parks & Recreation	-	-	-	1,568,355	
5999	Capital Improvement	-	1,310,000	1,310,000	-	
TOTAL EXPENDITURES		2,350,000	3,660,000	3,660,000	3,918,355	



BOARD OF COUNTY COMMISSIONERS

General Fund **1**
Department Code **11**

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
5001	ELECTED OFFICIAL SALARY	228,498	237,233	237,233	237,233
5142	BENEFITS	49,974	81,613	42,456	49,617
5143	RETIREMENT EXPENSE	7,800	11,862	11,862	11,862
5172	OFFICE SUPPLIES	25	-	-	-
5173	EMPLOYEE RECOGNITION	196	200	200	200
5182	OPERATING SUPPLIES	177	100	200	100
5183	GRANT EXPENSE	-	-	-	-
5195	PROFESSIONAL SERVICES	523	-	-	30,000
5201	MEETING/CONFERENCE/TRG/MEALS	4,523	5,000	5,000	5,000
5203	WORKING MEAL BUDGET	-	600	600	200
5212	TELEPHONE	2,448	2,500	2,500	2,500
5222	POSTAGE	9	-	-	-
5232	TRAVEL/TRANS/MILEAGE/PARKING	425	300	300	1,200
5242	AD/LEGAL NOTICES	55	1,100	1,000	1,100
5281	COMPUTER PURCHASES / REPAIRS	551	500	1,500	500
5382	DUES/SUBSCRIPTIONS	40,750	38,500	38,500	33,766
5502	FICA - COUNTY SHARE	14,103	14,708	15,200	14,708
5504	MEDICARE - COUNTY SHARE	3,298	3,440	3,600	3,440
5522	WORKERS COMPENSATION	347	326	326	326
5902	CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES		353,703	397,982	360,477	391,752



COUNTY MANAGER

**General Fund
Department Code**

**1
12**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Proposed</u>
4112	CURRENT TAXES	3,611,137	3,604,323	3,604,323	3,704,267
4122	Delinquent Tax	440	-	-	-
4132	Interest & Penalties	3,544	-	-	-
4412	Gaming-2023 PROJECTED	15,251,006	12,700,000	16,102,591	13,400,000
4413	State Severance	522,355	100,000	517,942	100,000
4414	Federal Mineral Lease Royalty	10,118	1,000	1,000	1,000
4522	Interest Income	258,256	734,408	850,000	887,129
4552	Sale of Assets/Equipment	3,250	-	-	-
4582	Cigarette Taxes	2,470	1,500	1,500	1,500
4604	Cost Allocation Plan	102,238	88,044	88,044	88,044
4651	Grant Revenue	-	-	-	62,500
4652	Miscellaneous Income primarily admendment 20/64	(19,540)	3,000	3,000	3,000
4655	Misc Intergovernmental Income	340,211	183,545	183,545	349,013
4854	Lease/Rent Agreements	2,120	51,888	51,888	51,888
4935	ARPA Funds -employee	261,080	119,642	-	-
No Account - Revenue	ARPA Funds -projects & unassigned	-	383,230	-	-
4936	Redi Grant	25,667	27,333	80,598	-
TOTAL REVENUES		20,374,354	17,997,913	21,484,431	18,648,341
5110	Salary Accrual - <u>All General Fund Depts</u>	23,482	30,000	30,000	30,000
5112	Salaries	269,760	310,716	329,616	475,266
5113	Overtime	595	-	353	-
5142	Benefits	256,787	28,346	28,346	120,115
5143	Retirement Expense	12,979	15,445	15,445	23,763
5153	Employment Testing	422	-	-	-
5172	Office Supplies	3,451	3,500	3,500	3,600
5173	Employee Recognition	9,091	3,000	3,000	200
5182	Operating Supplies	17,040	2,000	2,000	5,100
5183	Grant Expense	-	-	-	225,000
5195	Professional Services	83,708	242,333	300,054	647,000
5201	Meetings/Conferences/Training/Meals	5,535	6,000	6,000	6,000
5203	Working Meal Budget	-	500	500	500
5212	Telephone	893	7,000	500	500
5222	Postage - including Newsletters	8	250	500	500
5232	Travel/Transportation/Mileage/Parking	107	1,000	500	1,000
5242	Ad/Legal Notices	1,797	1,500	1,500	1,500
5253	Liability Insurance	197,582	240,700	213,472	240,700
5281	Computer h/w & s/w - Manager & Support Staff	2,008	2,000	2,000	1,000
5286	Website	6,500	-	-	-
5292	Maintenance Contracts	35,587	55,000	55,000	55,000
5333	Volunteer Boards	-	600	-	900
5382	Dues & Subscriptions	4,670	5,800	10,396	5,800
5502	Soc Security Expense	16,765	19,264	19,264	30,806
5504	Medicare Expense	3,921	4,505	4,505	7,205



COUNTY MANAGER CONTD.

General Fund **1**
Department Code **12**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Proposed</u>
5512	Unemployment Insur Exp	541	621	621	993
5514	CO State Sales Tax	(6)	-	-	-
5522	Worker's Compensation	355	310	310	475
5544	Water Storage	36,354	30,000	54,821	54,821
5583	EMS Grant Exp (FRETAC)	-	5,000	5,000	5,000
5902	Capital Outlay	-	50,000	-	1,462,078
5913	Rent Payment	-	10	10	10
5945	Treasurer's Fees	317,780	300,000	300,000	300,000
5956	Animal Shelter IGA w/ Clear Creek	51,133	55,000	55,000	52,000
No Account - Expense	CWPP Grant Match	-	25,000	-	-
No Account - Expense	Environmental Projects	-	50,000	-	-
TOTAL EXPENDITURES		1,358,843	1,495,400	1,442,213	3,756,833



COUNTY ATTORNEY

General Fund **1**
Department Code **13**

<u>Account</u>	<u>Description</u>	2022	2023	2023	2024
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>
4651	Grant Revenue	-	-	-	-
4155	Attorney Fees	-	-	-	-
TOTAL REVENUES		-	-	-	-
5112	Salaries	217,528	223,736	223,736	245,824
5142	Benefits	37,253	38,283	38,283	41,712
5143	Retirement Expense	10,876	11,187	11,187	12,291
5172	Office Supplies	1,339	600	309	500
5173	Employee Recognition	99	100	100	100
5182	Operating Supplies	545	2,000	2,000	450
5183	Grant Expense	-	-	-	-
5195	Professional Services	287	200	255	35,200
5201	Meetings/Conferences/Training/Meals	316	2,000	659	2,000
5203	Working Meal Budget	-	400	-	400
5212	Telephone	-	600	-	600
5222	Postage	478	500	108	500
5232	Travel/Transportation/Mileage/Parking	227	300	29	300
5242	Ads/Legal Notices	6,813	5,000	1,350	5,000
5281	Computer Hardware/Software	-	400	-	400
5382	Dues & Subscriptions	1,715	2,850	2,814	2,900
5502	Soc Security Expense	13,008	13,872	13,872	15,934
5504	Medicare Expense	3,140	3,244	3,244	3,727
5512	Unemployment Insur Exp	435	447	447	514
5522	Worker's Compensation	234	206	206	246
5902	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		294,293	305,925	298,599	368,598



FINANCE

General Fund 1
Department Code 15

<u>Account</u>	<u>Description</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimate</u>	2024 <u>Proposed</u>
5112	Salaries	197,047	307,589	294,202	436,961
5113	Overtime	608	-	-	-
5142	Benefits	59,311	114,729	60,000	74,946
5143	Retirement Expense	9,457	15,379	15,379	21,848
5153	Employment Testing	428	-	-	-
5172	Office Supplies	423	300	1,150	600
5173	Employee Recognition	93	200	200	200
5182	Operating Supplies	2,249	2,200	2,200	3,550
5183	Grant Expense	-	-	-	-
5195	Professional Services	24,896	25,000	25,000	27,500
5201	Meetings/Conferences/Training/Meal s	99	875	-	2,500
5203	Working Meal Budget	-	100	-	100
5212	Telephone	447	800	800	800
5222	Postage	1,905	2,000	2,000	2,000
5232	Travel/Transportation/Mileage/Parkin g	111	200	200	250
5242	Ad/Legal Notices	4,754	2,800	1,200	1,200
5281	Computer Hardware/Software	3,317	250	1,500	250
5292	Maintenance Contracts	39,066	48,000	48,000	57,614
5382	Dues & Subscriptions	532	530	-	530
5502	Soc Security Expense	12,235	19,071	19,070	28,324
5504	Medicare Expense	2,861	4,460	4,460	6,624
5512	Unemployment Insur Exp	395	615	615	913
5522	Worker's Compensation	303	233	233	437
5902	Capital Outlay	-	-	-	-
	TOTAL EXPENDITURES	360,536	545,331	476,209	667,147

HUMAN RESOURCES

General Fund 1
Department Code 16

<u>Account</u>	<u>Description</u>	2022	2023	2023	2024
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>
5112	Salaries	198,973	220,804	220,804	268,248
5113	Overtime	418	-	-	-
5142	Benefits	59,277	82,333	82,333	78,293
5143	Retirement Expense	9,939	11,040	11,040	13,412
5153	Employment Testing	271	4,260	8,706	9,438
5172	Office Supplies	369	400	524	400
5173	Employee Recognition	108	450	10,450	15,500
5182	Operating Supplies	96	4,500	4,500	2,000
5195	Professional Services	16,353	52,500	42,000	45,500
5201	Meetings/Conferences/Training/Meals	3,213	3,000	2,497	5,500
5203	Working Meal Budget	-	200	60	200
5212	Telephone	987	800	800	800
5222	Postage	86	150	150	200
5232	Travel/Transportation/Mileage/Parking	122	750	700	600
5242	Ad/Legal Notices	8	1,320	1,100	1,500
5281	Computer Hardware/Software	393	200	28	200
5292	Maintenance Contracts	25,467	57,066	90,646	32,841
5382	Dues & Subscriptions	6,600	7,625	7,700	8,025
5502	Soc Security Expense	12,081	13,690	13,690	17,388
5504	Medicare Expense	2,825	3,202	3,202	4,067
5512	Unemployment Insur Exp	399	442	442	561
5522	Worker's Compensation	232	187	187	268
5902	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		338,218	464,919	501,559	504,941

TREASURER

General Fund **1**
Department Code **24**

<u>Account</u>	<u>Description</u>	2022	2023	2023	2024
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>
4142	Advertising - Property Tax	7,324	18,000	18,000	3,000
4575	Treasurer's Commission/Fees	538,621	490,000	505,000	490,000
4662	Bonus on Treasurer Sale	18,896	15,000	15,000	15,000
TOTAL REVENUES		<u>564,841</u>	<u>523,000</u>	<u>538,000</u>	<u>508,000</u>
5001	Elected Official Salary	74,527	81,465	81,465	81,465
5112	Salaries	120,315	142,567	132,567	166,826
5113	Overtime	45	1,000	500	1,000
5142	Benefits	62,426	61,244	61,244	52,563
5143	Retirement Expense	8,942	9,788	9,788	12,415
5153	Employment Testing	209	-	-	-
5172	Office Supplies	734	800	800	1,800
5173	Employee Recognition	44	150	150	150
5182	Operating Supplies	1,714	500	500	600
5195	Professional Services	55	300	100	150
5201	Meetings/Conferences/Training/Meals	1,336	1,850	1,850	2,000
5203	Working Meal Budget	-	150	75	150
5210	Printing	3,825	4,000	3,000	4,000
5212	Telephone	600	600	600	600
5222	Postage	4,357	5,200	5,200	6,000
5232	Travel/Transportation/Mileage/Parking	192	100	615	500
5242	Ad/Legal Notices	10,070	8,000	5,000	4,000
5281	Computer Hardware/Software	-	-	-	600
5292	Maintenance Contracts	15,491	14,725	15,325	28,934
5382	Dues / Subscriptions	645	550	827	1,150
5502	Social Security Expense	11,965	13,890	13,890	16,094
5504	Medicare Expense	2,798	3,248	3,248	3,764
5512	Unemployment Insurance Expense	241	285	285	519
5522	Worker's Compensation	260	219	219	248
5902	Capital Outlay	-	-	-	30,000
TOTAL EXPENDITURES		<u>320,791</u>	<u>350,631</u>	<u>337,248</u>	<u>415,528</u>



PUBLIC TRUSTEE

**General Fund
Department Code**

**1
20**

<u>Account</u>	<u>Description</u>	2022 Actual	2023 Budget	2023 Estimate	2024 Proposed
4213	Public Trustee	8,504	14,645	14,645	14,645
TOTAL REVENUES		8,504	14,645	14,645	14,645
5001	Elected Official Salary	7,205	12,500	12,500	12,500
5143	Retirement Expense	360	625	625	625
5201	Meetings/Conferences/Training	-	150	150	150
5382	Dues / Subscriptions	200	400	400	400
5502	Social Security Expense	447	775	775	775
5504	Medicare Expense	104	181	181	181
5522	Worker's Compensation	17	14	14	14
5902	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		8,333	14,645	14,645	14,645



SURVEYOR

General Fund **1**
Department Code **21**

<u>Account</u>	<u>Description</u>	2022	2023	2023	2024
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>
No Account - Revenue	Surveyor Fees	-	-	-	-
TOTAL REVENUES		-	-	-	-
5001	Elected Official Salary	2,191	4,595	4,595	4,595
5142	Benefits	99	271	271	84
5182	Operating Supplies	-	1,000	500	1,000
5195	Professional Services	2,640	20,000	15,000	20,000
5382	Dues / Subscriptions	-	50	-	150
5502	Social Security Expense	136	285	285	285
5504	Medicare Expense	32	67	67	67
5522	Worker's Compensation	85	3	3	3
5902	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		5,183	26,271	20,721	26,184



CLERK & RECORDER

General Fund **1**
Department Code **22**

<u>Account</u>	<u>Description</u>	2022	2023	2023	2024
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>
4212	Clerk & Recorder Fees	155,020	230,000	230,000	209,000
4262	Liquor License	900	525	525	1,350
4265	Late Fees	15,840	12,000	12,000	14,520
4266	Uninsured Motorist Fees	5,105	5,000	5,000	3,900
4267	eRecording Fees	2,151	2,200	2,200	2,200
4512	Specific Ownership	281,912	210,000	210,000	210,000
4651	Grant Revenue	-	-	-	-
TOTAL REVENUES		460,929	459,725	459,725	440,970
5001	Elected Official Salary	74,527	81,465	81,465	81,465
5112	Salaries	159,331	243,090	243,090	251,255
5113	Over-Time	1,506	3,000	3,000	3,000
5142	Benefits	77,025	122,228	122,228	85,815
5143	Retirement Expense	9,884	14,163	14,163	16,636
5153	Employment Testing	362	-	-	-
5162	Record Archiving / Digitizing	917	1,000	1,000	1,000
5172	Office Supplies	757	2,000	2,000	2,200
5173	Employee Recognition	-	300	300	300
5182	Operating Supplies	450	2,500	2,500	3,475
5183	Grant Expense	41,330	-	-	-
5192	Boe Arbitrator	-	525	525	1,000
5195	Professional Services	1,262	3,600	3,600	3,600
5201	Meetings/Conferences/Training	-	1,530	1,530	1,530
5203	Working Meal Budget	-	360	360	360
5210	Printing	-	500	500	500
5212	Telephone	1,127	850	850	850
5222	Postage	9,049	8,500	8,500	9,000
5232	Travel/Transportation/Mileage/Parking	18	100	100	300
5242	Ads/Legal Notices	283	350	350	350
5281	Computer Hardware/Software	-	500	500	1,200
5292	Maintenance Contracts	10,124	27,165	27,165	33,058
5382	Dues / Subscriptions	1,662	1,423	-	1,555
5502	Social Security Expense	14,266	20,308	20,308	21,567
5504	Medicare Expense	3,336	4,750	4,750	5,044
5512	Unemployment Insurance Expense	330	492	492	696



CLERK & RECORDER CONTD.

5522	Worker's Compensation	324	300	300	102
5902	Capital Outlay	-	-	-	-
	TOTAL EXPENDITURES	407,870	540,999	539,577	525,858



ELECTIONS

General Fund
Department Code

1
23

<u>Account</u>	<u>Description</u>	2022	2023	2023	2024
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>
4264	Election Fees	17,041	4,000	4,000	4,000
4651	Grant Revenue	-	7,500	7,500	-
TOTAL REVENUES		17,041	11,500	11,500	4,000
5111	Election Judges	22,825	11,000	11,000	43,000
5142	Benefits	-	24	24	-
5153	Employment Testing	215	-	-	693
5172	Office Supplies	292	500	500	1,000
5182	Operating Supplies	-	3,500	-	2,500
5183	Grant Expense	-	-	-	-
5195	Professional Services	28,025	4,748	4,748	18,144
5201	Meetings/Conferences/Training/Meals	933	1,680	1,680	1,680
5203	Working Meal Budget	-	360	360	360
5210	Printing	9,309	8,000	8,000	24,000
5212	Telephone	566	1,020	1,020	516
5222	Postage	2,043	1,175	1,175	4,810
5232	Travel/Transportation/Mileage/Parking	12	100	100	480
5242	Ad/Legal Notices	320	1,000	1,000	3,000
5281	Computer Hardware/Software	2,220	3,000	3,000	3,929
5292	Maintenance Contracts	26,000	26,520	26,520	27,050
5502	Social Security Expense	130	682	682	2,046
5504	Medicare Expense	30	160	160	480
5512	Unemployment Insurance Expense	47	22	22	66
5522	Worker's Compensation	596	321	321	963
5902	Capital Outlay	-	7,500	7,500	-
TOTAL EXPENDITURES		93,563	71,312	67,812	134,717



ASSESSOR

General Fund **1**
Department Code **25**

<u>Account</u>	<u>Description</u>	2022	2023	2023	2024
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>
4172	Late Penalty (PPT)/TD fees	250	1,944	1,944	800
4292	Assessor Fees	2,646	6,000	6,000	3,000
TOTAL REVENUES		2,896	7,944	7,944	3,800
5001	Elected Official Salary	74,527	81,465	81,465	81,465
5112	Salaries	207,798	232,967	232,967	303,746
5116	Contract Labor	48,072	45,806	47,520	55,020
5142	Benefits	98,565	118,299	118,299	114,918
5143	Retirement Expense	13,547	13,576	13,576	19,261
5153	Employment Testing	71	-	-	-
5172	Office Supplies	1,000	800	1,408	1,100
5173	Employee Recognition	103	350	350	200
5182	Operating Supplies	46	-	-	-
5201	Meetings/Conferences/Training	1,049	2,850	2,850	2,850
5203	Working Meal Budget	-	200	200	200
5210	Printing	1,389	2,038	860	638
5222	Postage	3,290	6,200	5,135	5,200
5232	Travel/Transportation/Mileage/Parking	452	-	-	50
5242	Ads/Legal Notices	93	100	100	100
5281	Computer Hardware/Software	529	-	-	828
5292	Maintenance Contracts	34,667	37,054	37,235	40,000
5382	Dues / Subscriptions	2,659	2,824	2,824	2,824
5502	Social Security Expense	17,133	19,495	19,495	24,969
5504	Medicare Expense	4,007	4,559	4,559	5,840
5512	Unemployment Insurance Expense	416	466	466	805
5522	Worker's Compensation	3,828	4,167	4,167	4,720
5902	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		513,241	573,216	573,476	664,734



FACILITIES

**General Fund Department
Code**

**1
26**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Proposed</u>
4321	Facility Fees	5,234	2,000	2,000	2,000
4651	Grant Revenue	-	-	-	-
TOTAL REVENUES		5,234	2,000	2,000	2,000



FACILITIES CONTD.

**General Fund Department
Code**

**1
26**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Proposed</u>
5112	Salaries	329,428	437,543	437,543	479,525
5113	Overtime	8,309	7,200	7,200	7,200
5117	On Call pay	67,105	106,000	106,000	106,000
5116	Custodial Contracts	-	12,892	116,000	116,000
5142	Benefits	92,150	163,076	163,076	110,447
5143	Retirement Expense	16,454	21,877	21,877	23,976
5153	Employment Testing	258	-	-	-
5172	Office Supplies	1,329	400	400	400
5173	Employee Recognition		300	300	300
5181	Operating Supplies - one-time	8,547	5,000	5,000	5,000
5182	Operating Supplies	44,514	35,000	35,000	44,000
5183	Grant Expense	-	-	-	-
5195	Professional Services	-	30,000	30,000	30,000
5201	Meetings/Conferences/Training	1,942	7,500	7,500	3,000
5203	Working Meal Budget	3,301	300	-	300
5212	Telephone/Internet/alarms	64,010	57,000	57,000	63,000
5222	Postage	-	100	100	100
5232	Travel/Transportation/Mileage/Parking/GAS	12,214	12,500	12,500	13,150
5242	Ads legal notice	442	-	-	-
5249	Utilities Hughesville (Quonset Hut)	278	400	400	350
5250	Utilities SO Annex	3,038	2,800	2,800	2,800
5251	Utilities Courthouse	21,173	20,000	20,000	24,500
5254	Utilities Maint Cold Storage	10,383	10,000	10,000	10,000
5256	Utilities Justice Center	147,802	150,000	150,000	160,000
5258	Utilities Apex	22,963	22,000	22,000	28,000
5259	Utilities Exhibit Barn & Fairgrounds	23,732	18,000	18,000	23,000
5260	Utilities 15193 Hwy 119	7,942	7,000	7,000	8,500
5281	computer items	5,406	250	250	250
5282	Repair & Maintenance	157,479	150,000	150,000	150,000
5292	Maintenance Contracts	51,842	50,000	50,000	50,000
5382	Dues & Subscriptions / Licenses & Fees	195	5,100	5,100	5,100
5392	Uniforms-Employee	3,026	3,600	3,600	3,600
5502	Social Security Expense	20,502	28,373	28,373	31,083



FACILITIES CONTD.

**General Fund Department
Code**

**1
26**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Proposed</u>
5504	Medicare Expense	4,795	6,636	6,636	7,269
5512	Unemployment Insurance Expense	675	915	915	1,002
5522	Worker's Compensation	7,456	8,074	8,074	9,297
5543	late fee	137	-	-	-
5902	Capital Outlay	303,966	1,355,000	650,000	1,110,077
5911	Safety	-	3,000	3,000	3,000
5928	Equipment Rental	4,955	5,000	5,000	5,000
TOTAL EXPENDITURES		1,447,750	2,742,836	2,140,644	2,635,226



CORONER

General Fund **1**
Department Code **32**

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
4651	Grant Revenue	-	-	-	-
TOTAL REVENUES		-	-	-	-
5001	Elected Official Salary	42,168	81,465	81,465	81,465
5112	Deputy Coroner	33,304	38,037	38,037	39,939
5116	Contract Labor	-	1,200	1,200	1,200
5142	Benefits	24,756	26,821	26,821	23,023
5143	Retirement Expense	2,108	4,073	4,073	4,073
5153	Employment Testing	252	-	-	-
5169	Toxicology / Forensic Investigating	3,329	4,600	4,600	4,600
5172	Office Supplies	160	300	300	300
5173	Employee Recognition	112	200	200	200
5182	Operating Supplies	465	2,600	2,600	2,600
5183	Grant Expense	-	-	-	-
5185	Autopsies	13,100	22,400	22,400	22,400
5195	Professional Services	-	1,000	1,000	1,000
5201	Meetings/Conferences/Training/Meals	1,541	2,900	2,900	2,900
5203	Working Meal Budget	-	200	200	200
5212	Telephone	816	600	600	600
5222	Postage	10	250	250	250
5232	Travel/Transportation/Mileage/Parking	1,844	1,400	1,400	3,000
No Account - Expense	Transport of Decedent	-	1,200	1,200	1,200
5242	Ad/Legal Notices	756	-	-	-
5282	Repair & Maintenance	402	1,500	1,500	1,500
5374	Morgue Facility	1,750	3,600	3,600	3,600
5382	Dues / Subscriptions	1,527	3,917	3,917	3,917
5392	Uniforms	760	540	540	540
5502	Social Security Expense	4,688	7,409	7,409	5,281
5504	Medicare Expense	1,096	1,733	1,733	1,235
5512	Unemployment Insurance Expense	67	76	76	170
5522	Worker's Compensation	183	193	193	152
5901	Vehicle Accessories	1,958	1,000	1,000	1,000
5902	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		137,151	209,214	209,214	206,345



SHERIFF'S OFFICE SUMMARY

<u>Account Number</u>	<u>Description</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
4152	INSURANCE	\$0	\$0
4250	CORONER FEES	\$0	\$0
4272	COURTS - FINES - DUI/DOG/ETC	\$12,000	\$12,000
4278	VICTIM SERVICES-BLACK HAWK	\$20,000	\$20,000
4285	OT - LEAF/DUI/CDOT GRANTS	\$10,000	\$10,000
4286	FOREST SERVICE - SHERIFF OT	\$8,100	\$8,100
4321	FACILITY FEES	\$0	\$0
4327	LAUNDRY SERVICES	\$1,800	\$2,400
4329	BOOKING FEES	\$12,000	\$8,000
4331	FINGERPRINTS	\$4,000	\$3,000
4333	INMATE HOUSING	\$1,000	\$5,000
4334	MEDICAL	\$2,000	\$182,000
4336	WORK RELEASE	\$10,000	\$8,000
4337	PHONE INCOME (E-RATE REFUND)	\$10,000	\$10,000
4338	MEAL TICKETS	\$750	\$0
4339	BONDING FEES	\$1,500	\$750
4340	PUBLIC WORKS FEES	\$7,000	\$7,000
4341	P.O.S.T. FEES	\$400	\$400
4344	GILPIN SCHOOL SRO	\$35,000	\$44,068
4345	CONCEALED HANDGUN PERMITS	\$15,000	\$15,000
4346	DONATIONS/CONTRIBUTIONS	\$800	\$800
4350	VICTIM SERVICES-CENTRAL CITY	\$4,000	\$4,000
4351	VICTIM ADVOCATE MISC. INCOM	\$0	\$0
4352	VICTIM SERVICES-VALE GRANT	\$42,300	\$42,300
4354	VOCA GRANT / OVP(BEG 1/2011)	\$85,545	\$85,545
4360	PARKING VIOLATIONS	\$2,400	\$3,000
4552	SALE OF ASSETS/EQUIPMENT	\$3,000	\$0
4651	GRANTS	\$533,343	\$369,686
4652	MISCELLANOUS INCOME	\$100	\$100
4654	CENTRAL CITY PATROLLING	\$933,133	\$949,735
4655	MISC INTERGOVERNMENTAL PMTS	\$150	\$150
4752	FRETAC GRANT	\$0	\$0
4753	SEARCH & RESCUE	\$12,194	\$0
4755	EMERGENCY MGMT GRANT	\$49,000	\$55,000
4756	EMPG-SDGA	\$0	\$0
4762	SPECIAL PROGRAMS	\$1,500	\$1,500
4829	DOLA-GILPIN CONNECT	\$420,121	\$746,115
4851	DIVISION OF GAMING DISPATCH	\$10,000	\$10,000
4853	CENTRAL CITY/ DISPATCH	\$30,000	\$30,000
4854	LEASE AGREEMENT(S)	\$8,033	\$5,680
4855	911 Authority Contribution	\$156,000	\$147,000
4857	JEFFCO CAPITAL CONTRIBUTION	\$0	\$2,400
4930	CESF GRANT	\$0	\$0
4931	CVRF DOLA CARES GRANT	\$0	\$0
4933	OPHP WORKFORCE	\$0	\$0
4936	REDDI GRANT	\$0	\$0
No Account - Revenue		\$1,500	\$0
TOTAL REVENUES		\$2,443,669	\$2,788,729
5001	ELECTED OFFICALS	\$105,834	\$105,834
5112	SALARIES & WAGES	\$5,084,094	\$5,238,556
5113	OVERTIME WAGES	\$225,800	\$240,800



SHERIFF'S OFFICE SUMMARY

5114	SPECIAL EVENTS PATROLLING	\$0	\$0
5116	JANITORIAL CONTRACTS	\$0	\$0
5117	ON CALL WAGES	\$25,784	\$23,704
5118	OVERTIME LEAF/DUI/CDOT	\$10,000	\$10,000
5119	OVERTIME FOREST	\$8,100	\$8,100
5120	BONUS	\$7,500	\$5,000
5123	HOLIDAY PAY	\$219,165	\$219,164
5142	BENEFITS	\$1,827,924	\$1,466,117
5143	RETIREMENT EXPENSE	\$263,427	\$267,220
5153	EMPLOYMENT TESTING	\$8,500	\$8,900
5165	INTOXILYZER SUPPLIES	\$1,220	\$1,220
5169	TOXICOLOGY/FORENSIC INVESTIG	\$0	\$0
5172	OFFICE SUPPLIES	\$12,500	\$12,555
5173	EMPLOYEE RECOGNITION	\$3,250	\$3,250
5181	OPERATING SUPPLIES	\$0	\$0
5182	OPERATING SUPPLIES	\$85,300	\$75,200
5183	GRANT EXPENSE	\$31,175	\$472,846
5184	DONATION EXPENSE	\$0	\$0
5185	AUTOPSIES	\$12,194	\$0
5194	MEDICAL	\$350,000	\$557,000
5195	PROFESSIONAL SERVICES	\$8,000	\$57,500
5201	MEETING/CONFERENCE/TRG/MEALS	\$48,900	\$72,375
5203	WORKING MEAL BUDGET	\$1,300	\$1,000
5211	FOREST SERVICE/FIRE FUND	\$6,500	\$6,500
5212	TELEPHONE	\$27,481	\$31,684
5222	POSTAGE	\$1,800	\$1,935
5232	TRAVEL/TRANS/MILEAGE/PARKING	\$50,850	\$51,500
5242	AD/LEGAL NOTICES	\$350	\$150
5253	LIABILITY INSURANCE	\$168,200	\$168,200
5255	UTILITIES	\$5,400	\$5,100
5262	DISPOSAL-TIRES,ELECTRON,ETC	\$25,000	\$31,175
5281	COMPUTER PURCHASES / REPAIRS	\$19,940	\$24,750
5282	REPAIR & MAINTENANCE - PW	\$75,500	\$97,800
5284	MULTI AGENCY EXERCISE	\$2,000	\$2,000
5286	WEBSITE	\$350	\$350
5292	MAINT & COPIER CONTRACTS	\$305,123	\$247,028
5373	FIRE MITIGATION ASSISTANCE	\$15,000	\$15,770
5374	MORGUE FACILITY	\$0	\$0
5376	COVID-19/VACCINATION	\$0	\$0
5378	EMPG-SDGA	\$0	\$0
5379	CHIPPING GRANT	\$0	\$0
5381	INVESTIGATIVE	\$2,300	\$2,300
5382	DUES/SUBSCRIPTIONS	\$31,696	\$35,823
5384	PRISONERS MEALS	\$243,000	\$260,200
5391	EXTRADITIONS	\$8,000	\$8,000
5392	UNIFORMS	\$50,200	\$51,300
5502	FICA - COUNTY SHARE	\$353,851	\$367,820
5504	MEDICARE - COUNTY SHARE	\$82,756	\$93,819
5512	SUTA EXPENSE	\$11,203	\$11,272
5522	WORKERS COMPENSATION	\$97,310	\$109,257
5542	BAD DEBT EXPENSE	\$0	\$0
5543	LATE FEES / FINANCE CHARGES	\$0	\$0
5582	COMMUNICATIONS	\$24,480	\$44,400
5583	EMS GRANT (FRETAC)	\$0	\$0
5901	EQUIPMENT (UNDER 5K)	\$5,000	\$5,000



SHERIFF'S OFFICE SUMMARY

5902	CAPITAL OUTLAY	\$317,000	\$2,413,587
5912	LEASE PAYMENTS	\$6,000	\$10,000
No Account - Expense	#N/A	\$484,929	\$0
TOTAL EXPENDITURES		<u>\$10,761,185</u>	<u>\$12,943,061</u>



PATROL

General Fund **1**
Department Code **30**

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
4152	Insurance	10,987	-	-	-
4272	Combined Court fines (DUI/Dog/etc.)	10,009	12,000	12,000	12,000
4285	LEAF/DUI/CDOT/etc - Sheriff OT grants	6,543	10,000	10,000	10,000
4286	Forest Service - Sheriff OT Charges	22,291	8,100	8,100	8,100
4340	Sheriff Fees	7,808	7,000	7,000	7,000
4341	POST Fees	344	400	400	400
4344	Gilpin School SRO	35,000	35,000	35,000	44,068
4345	Concealed Handgun Permits	7,889	15,000	15,000	15,000
4346	Donations	-	800	800	800
4360	Parking Violation	1,100	2,400	3,000	3,000
4552	Sale of Assets/Equipment	-	3,000	-	-
4651	Grant Revenue	18,495	38,500	38,500	103,500
4652	Miscellaneous	2,208	100	100	100
4654	Central City Patrolling	784,050	933,133	933,133	949,735
4655	Misc Intergovernmental Pmts	33	150	150	150
4762	Special Events Patrolling	1,540	1,500	1,500	1,500
4829	LIMITED GAMING GRANT (LGLGI)	14,981	20,011	20,011	25,415
4857	Contributions	-	-	2,400	2,400
TOTAL REVENUES		923,278	1,087,094	1,087,094	1,183,168



PATROL

General Fund **1**
Department Code **30**

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
5001	Elected Official Salary	96,821	105,834	105,834	105,834
5112	Salaries	1,922,274	2,249,476	2,249,476	2,355,481
5113	Overtime	135,675	100,000	100,000	120,000
5114	Special Events Patrolling	1,377	-	-	-
5117	On Call Pay	-	15,704	15,704	15,704
5118	Overtime LEAF/DUI/CDOT (via grants)	3,661	10,000	10,000	10,000
5119	Overtime Forest Service (not grant)	10,749	8,100	8,100	8,100
5123	Holiday Pay	88,419	87,810	87,810	87,810
5142	Benefits	681,910	755,343	755,343	662,217
5143	Retirement Expense	105,095	122,156	122,156	123,066
5153	Employment Testing	4,224	3,500	3,500	3,500
5165	Intoxilyzer Supplies	765	1,220	1,220	1,220
5172	Office Supplies	4,824	12,500	12,500	5,050
5173	Employee Recognition	1,125	3,250	3,250	3,250
5182	Operating Supplies	6,410	7,000	7,000	7,000
5183	Grant Expense	31,203	29,025	29,025	296,058
5184	Donation Expense	2,987	-	-	-
5195	Professional Services	3,059	3,500	3,500	3,500
5201	Meetings/Conferences/Training	15,514	14,000	14,000	18,200
No Account - Expense	CIT Training	-	4,000	-	-
5203	Working Meal Budget	-	200	-	200
5212	Telephone	4,986	15,150	15,150	17,650
5222	Postage	1,854	1,800	1,800	1,935
5232	Travel/Transportation/Mileage/Parking	53,828	44,000	44,000	44,000
5242	Ad/Legal Notices	398	150	150	150
5253	Liability Insurance	91,020	168,200	168,200	168,200
5262	Ammunition / Range / Taser Supplies	29,512	25,000	25,000	31,175
5281	Computer Hardware/Software	64,676	10,640	10,640	13,000
5282	Repair & Maintenance-Vehicle	60,070	45,000	45,000	65,000
5286	Website	349	350	350	350
5292	Maintenance Contracts	808	152,060	152,060	148,405
5373	Search & Rescue	5,000	5,000	5,000	5,000
5381	Investigative	3,328	2,300	2,300	2,300
5382	Dues & Subscriptions	17,478	17,695	17,695	17,805



PATROL

General Fund **1**
Department Code **30**

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
5392	Uniforms-Employee	10,709	34,700	34,700	34,700
5502	Social Security Expense	137,997	161,071	161,071	169,441
5504	Medicare Expense	32,274	37,670	37,670	44,813
5512	Unemployment Insurance Expense	4,344	4,984	4,984	5,145
5522	Worker's Compensation	71,833	53,908	53,908	58,825
5543	Late Fees / Finance Charges	26	-	-	-
5582	Communications-Portable/Auto Radios	-	4,700	4,700	9,400
5901	Vehicle Accessories	8,219	5,000	5,000	5,000
5902	Capital Outlay	-	87,000	-	2,382,118
5912	Lease Payments	11,842	6,000	6,000	10,000
TOTAL EXPENDITURES		3,726,643	4,414,996	4,323,797	7,060,602



DETENTIONS

General Fund 1
 Department Code 31

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
4152	Insurance	-	-	-	-
4327	Laundry Services	1,875	1,800	1,800	2,400
4329	Booking Fees	9,619	12,000	12,000	8,000
4331	Fingerprints	3,840	4,000	4,000	3,000
4333	Inmate Housing	30,654	1,000	1,000	5,000
4334	Medical	2,234	2,000	2,000	182,000
4336	Work Release	-	10,000	10,000	8,000
4337	Phones Income	12,443	10,000	10,000	10,000
4338	Meal Tickets	-	750	750	-
4339	Bonding Fees	1,343	1,500	1,500	750
4651	Grant Revenue	76,941	50,100	50,100	-
4829	LIMITED GAMING GRANT (LGLGI)	188,546	346,775	346,775	656,042
TOTAL REVENUES		327,494	439,925	439,925	875,192



DETENTIONS CONTD.

General Fund **1**
Department Code **31**

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
5112	Salaries	1,323,273	1,926,948	1,926,948	1,882,012
5113	Overtime	94,795	90,000	90,000	90,000
5123	Holiday Pay	65,122	96,258	96,258	96,258
5142	Benefits	532,904	735,934	735,934	522,315
5143	Retirement Expense	68,866	95,806	95,806	94,101
5153	Employment Testing	2,619	5,000	5,000	5,400
5172	Office Supplies	2,597	-	-	3,560
5182	Operating Supplies	41,865	54,500	54,500	57,000
5183	Grant Expense	-	-	-	-
5194	Medical	241,945	350,000	350,000	557,000
5195	Professional Services	-	1,000	1,000	1,000
5201	Meeting/Conference/training	17,979	28,000	28,000	47,000
5203	Working Meal Budget	-	200	200	-
5212	Telephone	1,239	1,750	1,750	1,750
5232	Travel/Transportation/Mileage/Parking	3,946	3,750	3,750	4,000
5242	Ad/Legal notice	574	-	-	-
5281	Computer Hardware/Software	-	300	300	6,750
5282	Repair & Maintenance	25,915	30,500	30,500	32,800
5292	Maintenance Contracts	6,553	30,100	30,100	32,400
5382	Dues / Subscriptions	212	700	700	700
5384	Prisoners Meals	217,443	243,000	243,000	260,200
5391	Extraditions	7,875	8,000	8,000	8,000
5392	Uniforms-Employee	9,521	15,000	15,000	16,100
5502	Social Security Expense	90,782	131,019	131,019	130,991
5504	Medicare Expense	21,231	30,641	30,641	33,431
5512	Unemployment Insurance Expense	2,973	4,226	4,226	3,934
5522	Worker's Compensation	45,400	38,619	38,619	44,980
5902	Capital Outlay	-	230,000	-	31,469
5912	Lease Payment	5,842	-	-	-
TOTAL EXPENDITURES		2,831,471	4,151,251	3,921,251	3,963,150



VICTIM SERVICES

General Fund **1**
Department Code **34**

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
4278	VS - Cities Black Hawk	20,000	20,000	20,000	20,000
4346	Donations	450	-	-	-
4350	VS - Cities Central City	4,000	4,000	4,000	4,000
4352	VALE Grant	43,005	42,300	42,300	42,300
4354	VOCA Grant	76,878	85,545	85,545	85,545
4651	Grant Revenue	-	-	-	-
4829	LIMITED GAMING GRANT (LGLGI)	14,289	43,000	43,000	50,000
TOTAL REVENUES		158,622	194,845	194,845	201,845
5112	Salaries	155,488	198,897	198,897	190,656
5113	Overtime	407	800	800	800
5117	On Call Pay	-	10,080	10,080	8,000
5142	Benefits	70,057	72,356	35,000	20,064
5143	Retirement Expense	7,774	9,945	9,945	9,533
5172	Office Supplies	310	-	-	730
5182	Operating Supplies	5	200	200	200
5183	Grant Expense	6,369	2,150	2,150	-
5195	Professional Services	3,000	1,500	1,500	1,500
5201	Meetings/Conferences/Training/Meals	1,004	1,000	1,000	1,675
5203	Working Meal Budget	-	50	50	100
5212	Telephone	3,394	1,500	1,500	4,000
5222	Postage	12	-	-	-
5232	Travel/Transportation/Mileage/Parking	417	800	800	1,400
5292	Maintenace Contracts	1,395	1,350	1,350	1,395
5502	Social Security Expense	9,555	13,006	13,006	12,358
5504	Medicare Expense	2,235	3,042	3,042	2,890
5512	Unemployment Insurance Expense	325	420	420	399
5522	Worker's Compensation	426	372	372	357
5902	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		262,174	317,468	280,111	256,056



EMERGENCY MANAGEMENT

General Fund

1

Department Code

35

<u>Account</u>	<u>Description</u>	2022	2023	2023	2024
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>
4651	Grant Revenue	139,505	444,743	-	266,186
4655	Misc Intergovernmental Pmts	3,580	-	-	-
4752	EMS Grant (fretac)	5,000	-	-	-
4755	Emergency Management Grant	51,981	49,000	49,000	55,000
4931	CVRF Dola CARES Grant	20,000	-	-	-
4936	Chipping Grant	2,933	-	-	-
4753	Search and Rescue	26,118	12,194	12,194	-
No Account - Revenue	Training reimbursement	1,154	1,500	1,500	-
SUB-TOTAL REVENUES		250,271	507,437	62,694	321,186

5112	Salaries	161,448	137,679	137,679	150,000
5113	Overtime	14,432	5,000	-	-
5142	Benefits	60,299	38,193	38,193	71,250
5143	Retirement Expense	8,072	5,211	5,211	7,500
5172	Office Supplies	1,179	-	-	1,065
5182	Operating Supplies	25,276	12,000	-	5,000
5183	Grant Expense	63,510	-	480,929	176,788
No Account - Expense	Neguse Commuity	-	230,929	-	-
No Account - Expense	cwpp-Wildfire	-	250,000	-	-
5185	Search and Rescue	-	12,194	12,194	-
5195	Professional Services	13,957	-	-	50,000
5196	Cyber Security	-	50,000	50,000	-
5201	Meetings/Conferences/Training	12,903	2,500	2,500	2,500
5203	Working Meal Budget	-	250	250	100
5211	Forest Service/Fire Fund	6,926	6,500	6,500	6,500
5212	Telephone	4,070	2,600	2,600	2,800
5232	Travel/Transportation/Mileage/Parking	1,675	800	800	1,000
5281	Computer Hardware/Software	-	-	1,001	1,000
5292	Maintenance Contracts	408	750	750	750
5373	Wildland Fire	12,128	10,000	10,000	10,770
5376	COVID-19/Vaccinations	180	-	-	-
5379	Chipping Grant	2,933	-	-	-
5382	Dues / Subscriptions	7,216	11,078	11,078	15,043
5392	Uniforms	1,177	500	500	500
5502	Social Security Expense	10,611	8,846	8,846	9,723



EMERGENCY MANAGEMENT CONTD.

General Fund

1

Department Code

35

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
5504	Medicare Expense	2,482	2,069	2,069	2,274
5512	Unemployment Insurance Expense	352	285	285	314
5522	Worker's Compensation	2,780	3,906	3,906	4,435
5543	Late Fees / Finance Charges	165	-	-	-
5582	Communications	5,508	5,000	5,000	5,000
5583	EMS Grant Expenditures (fretac)	5,000	-	-	-
5902	Capital Outlay	86,822	-	-	-
SUB-TOTAL EXPENDITURES		511,814	798,290	782,291	526,311
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01.35.4751	GCART amount from Gilpin Cou	2,000	-	-	
01.35.4751	GCART Donations/Pmts/Events/	2,411	-	-	
01.35.4751	GCART Grant	-	-	-	
SUB-TOTAL REVENUES		4,411	-	-	
01.35.5364	GCART Expenditures	5,262	4,500	4,500	1,000
01.35.5364	GCART Grant	-	-	-	
SUB-TOTAL EXPENDITURES		5,262	4,500	4,500	1,000
TOTAL REVENUES		254,682	507,436	62,694	321,186
TOTAL EXPENDITURES		517,076	802,790	786,791	527,311



DISPATCH

General Fund **1**
Department Code **36**

<u>Account</u>	<u>Description</u>	2022	2023	2023	2024
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>
4829	LIMITED GAMING GRANT (LGLGI)	7,717	10,335	10,335	14,658
4851	Division of Gaming - Dispatch Services	10,000	10,000	10,000	10,000
4853	Central City - Dispatch Services	30,000	30,000	30,000	30,000
4651	Grant Revenue	-	-	-	-
4854	Tower Lease Agreement(s)	4,962	8,033	5,680	5,680
4855	911 Authority Contribution	135,000	156,000	156,000	147,000
TOTAL REVENUES		187,679	214,368	212,015	207,338
5112	Salaries	443,542	571,094	571,094	660,407
5113	Overtime	21,076	30,000	30,000	30,000
5120	Bonus-(temporary phasing out)	5,000	7,500	7,500	5,000
5123	Holiday Pay	18,673	35,097	35,097	35,096
5142	Benefits	178,794	226,098	226,098	190,271
5143	Retirement Expense	23,097	30,310	30,310	33,020
5153	Employment Testing	213	-	-	-
5172	Office Supplies	2,851	-	-	2,150
5182	Operating Supplies	5,249	11,600	11,600	6,000
5183	Grant Expense	-	-	-	-
5195	Professional Services	4,330	2,000	1,500	1,500
5201	Meetings/Conferences/Training	1,506	3,400	2,400	3,000
5203	Working Meal Budget	-	600	600	600
5212	Telephone	5,213	6,481	5,124	5,484
5232	Travel/Transportation/Mileage/Parking	640	1,500	1,100	1,100
5242	Ad/Legal Notices	132	200	-	-
5255	Utilities (Repeater Tower United Power a/c)	4,632	5,400	-	5,100
5281	Computer Hardware/Software	-	9,000	9,000	4,000
5292	Motorola Contract	94,000	120,863	120,863	64,078
5382	Dues/Subscriptions	1,577	2,223	2,089	2,275
5502	Social Security Expense	29,668	39,909	39,909	45,307
5504	Medicare Expense	6,939	9,334	9,334	10,412
5512	Unemployment Insurance Expense	983	1,287	1,287	1,481
5522	Worker's Compensation	624	505	505	660
5582	County Radio Communications / Repeaters	6,558	14,780	16,780	30,000
5902	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		855,297	1,129,181	1,122,189	1,136,941



COMMUNITY DEVELOPMENT

General Fund **1**
Department Code **37**

<u>Account</u>	<u>Description</u>	2022	2023	2023	2024
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>
4273	Code Enforcement Fines	2,217	3,000	12,000	6,000
4562	Building Permits	337,208	432,000	290,000	298,000
4592	Planning & Zoning Fees	103,328	45,200	180,000	200,000
4593	Open Space / Wildlife Preservation	6,354	3,000	-	-
4619	Septic Provider/Installation	5,400	4,000	-	-
4622	Septic Permits	49,845	-	-	-
4651	Grant Revenues	-	500	-	200,000
TOTAL REVENUES		504,352	487,700	482,000	704,000
5112	Salaries	181,383	254,043	254,043	312,427
5142	Benefits	62,736	61,442	61,442	62,714
5143	Retirement Expense	9,069	10,697	10,697	15,621
5153	Employment Testing	136	-	-	-
5172	Office Supplies	151	350	400	2,000
5173	Employee Recognition	-	200	200	200
5182	Operating Supplies	5,383	24,000	3,500	14,000
5183	Grant Expenses	-	-	-	-
5195	Professional Services	98,590	380,000	300,000	474,000
5201	Meetings/Conferences/Training/Meals	728	2,100	600	5,600
5203	Working Meal Budget	-	200	200	200
5212	Telephone	572	600	600	625
5222	Postage	120	300	300	300
5232	Travel/Transportation/Mileage/Parking	945	500	600	1,500
5242	Ads / Legal Notices	1,271	1,500	300	1,500
5281	Computer Hardware/Software	261	1,500	150	500
5292	Maintenance Contracts	20,287	1,500	20,300	22,500
5382	Dues / Subscriptions	761	1,500	365	2,500
5356	Code Compliance	-	-	-	500
5502	Social Security Expense	11,117	15,751	15,751	20,251
5504	Medicare Expense	2,600	3,684	3,684	4,736
5512	Unemployment Insurance Expense	363	508	508	653
5522	Worker's Compensation	1,642	2,401	2,401	2,884
5547	Open Space / Wildlife&Historic Preservation	200,000	-	-	-
5902	Capital Outlay	-	100,000	-	-
TOTAL EXPENDITURES		598,114	862,776	676,040	945,212



HUMAN SERVICES

Human Services **4**
Department Code **0**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Proposed</u>
	BEGINNING FUND BALANCE	882,158	1,210,227	1,210,227	1,055,244
4112	Current Taxes	198,345	197,971	197,971	241,095
4122	Delinquent Taxes	22	-	-	-
4132	Interest & Penalties	3	-	-	-
4346	Donations	18,333	10,000	30,000	10,000
4512	Specific Ownership	15,484	10,000	10,000	10,000
4522	Interest Income	15,692	5,000	5,000	55,152
4552	Sale of Assets/Equipment	3,140	-	-	-
4602	CW - Administration 100%	46,389	31,025	31,025	29,058
4604	Administration	171,763	119,621	119,621	125,602
4610	Child Care Allocation	76,204	63,248	88,248	111,968
4611	Adult Protection	12,834	19,273	19,273	25,600
4612	TANF/CO Works	37,673	88,128	88,128	86,525
4629	LEAP Outreach	25,930	26,000	26,000	20,000
4630	LEAP Admin	-	-	-	-
4633	CW - Allocation 80/20	350,831	310,611	310,611	288,712
4633	CW - Allocation 90/10	58,567	56,808	56,808	58,513
4635	State Incentives	1,113	500	1,000	500
4637	Federal Incentives	433	100	1,200	100
4639	AF - Aid to Needy, Disabled & Blind	19,639	24,000	24,000	24,000
4648	AF - Home Care Allowance / HCBS	6,303	5,000	5,000	5,000
4651	Grant Revenue	-	-	-	-
4652	Miscellaneous	440	-	-	-
4661	CSBG Grant(s)	-	5,205	5,205	5,205
4664	AF - Old Age Pension	64,387	55,000	55,000	55,000
4665	Food Assistance	1,542,323	1,000,000	1,500,000	1,000,000
4666	Food Commodities/TEFAP	-	25,000	60,000	50,000
4670	CW - PRTF/FFS	-	17,966	17,966	-
4671	Child support svcs-(IGA Clear Creek)	22,003	40,000	25,000	25,000
4672	CW - Core Services	8,407	79,680	79,680	75,147
4675	Medical Assistance Grant	9,471	13,598	2,598	13,598
4812	Fund Transfer	350,282	350,000	350,000	350,000
4999	LEAP Benefits	78,900	80,000	85,800	80,000
TOTAL REVENUES		3,134,910	2,633,734	3,195,134	2,745,775



HUMAN SERVICES CONTD.

**Human Services
Department Code**

**4
0**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Proposed</u>
5110	Salary Accrual	1,260	-	-	-
5112	Salaries	486,808	610,984	610,984	645,234
5113	Overtime	145	5,000	5,000	5,000
5117	On Call Wages	15,601	15,600	15,600	15,600
5142	Benefits	157,808	230,066	230,066	122,554
5143	Retirement Expense	22,648	29,476	29,476	32,262
5173	Employee Recognition	-	750	750	750
5182	Operating Expense	2,290	3,000	1,000	1,000
5183	Grant Expense	160	375	375	375
5184	Donation Expense (use beg. 1/1/2016)	33,811	10,000	15,000	10,000
5253	Liability Insurance	11,442	25,400	25,400	25,400
5281	Computer Hardware/Software	-	3,500	500	500
5502	Social Security Expense	30,597	39,158	39,158	41,824
5504	Medicare Expense	7,156	9,158	9,158	9,782
5512	Unemployment Insurance Expense	1,005	1,263	1,263	1,349
5522	Worker's Compensation Ins	9,048	8,749	8,749	15,421
5543	Late Fees / Finance Charges (0%)	39	-	-	-
5902	Capital Outlay	-	75,000	75,000	23,374
5945	Treasurer Fees	-	-	-	7,100
7000	Administration (non-employee costs)	8,724	15,000	15,000	15,000
7001	CW - CORE Svcs (mixed=approx 96%)	9,239	53,145	53,145	54,278
7003	Child Care (mixed but close to 90%)	61,671	60,000	60,000	60,000
7006	TANF (100%, except for MOE)	31,212	66,000	66,000	40,000
7008	CSBG (100%)	-	5,205	5,205	5,205
7010	AF - Aid to Needy, Disabled & Blind (80%)	21,040	30,000	30,000	30,000
7014	AF - Old Age Pension (100%)	62,353	50,000	50,000	50,000
7015	Food Assistance (100%)	1,543,866	1,000,000	1,500,000	1,000,000
7016	Food Commodities/TEFAP (100%)	-	25,000	60,000	50,000
7018	LEAP Benefits (100%)	78,900	80,000	80,000	80,000
7020	Emergency Assistance (0%)	9,865	20,000	20,000	20,000
7022	Workforce (T-1 100%, IGA 0%)	-	1,000	1,000	-
7031	Adult Protection (80%)	1,799	26,000	6,000	16,000
7032	Housing Authority Voucher Pgm (IGA 0%)	6,534	6,690	6,690	6,690



HUMAN SERVICES CONTD.

Human Services **4**
Department Code **0**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Proposed</u>
7033	Child Support Svcs (0% but as of 7/2021 66%)	31,399	53,000	35,000	35,000
7035	CW - 80/20 (80%)	153,785	275,000	275,000	150,000
7047	CW - PRTF/FFS (80%)	-	17,966	-	-
7048	AF - Home Care Allowance / HCBS (95%)	6,635	6,000	6,000	6,000
7050	Medical Assistance Grant (100%)	-	13,598	13,598	13,598
TOTAL EXPENDITURES		2,806,841	2,871,083	3,350,117	2,589,294



SENIOR PROGRAM

General Fund **1**
Department Code **41**

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
4346	Senior Donations	6,050	2,000	-	2,000
4355	VOA - Senior Program	47,430	60,000	-	95,000
4651	Grant Revenue	-	-	-	-
TOTAL REVENUES		53,479	62,000	-	97,000
5112	Salaries	100,520	135,692	135,692	125,329
5113	Overtime	12	-	-	-
5142	Benefits	27,371	61,218	61,218	21,089
5143	Retirement Expense	5,000	6,785	6,785	6,266
5153	Employment Testing	318	-	-	-
5172	Office Supplies	153	300	300	300
5182	Operating Supplies	1,085	1,500	1,500	1,500
5183	Grant Expense	-	-	-	-
5172	Donation Expense	2,701	3,600	3,600	3,600
5201	Meetings/Conferences/Training/Meals	-	400	400	400
5203	Working Meal Budget	-	50	50	50
5212	Telephone	1,528	2,000	700	1,000
5222	Postage	604	500	500	500
5232	Travel/Transportation/Mileage/Parking	11,339	12,000	12,000	12,000
5242	Ads / Legal Notices	421	-	-	-
5282	Repair & Maintenance-Vehicle	416	1,500	1,500	1,500
5292	Maintenance Contracts	226	200	200	200
5382	Dues/Subscriptions	10	10	10	10
5385	Senior Meals	28,675	42,000	42,000	55,000
5502	Social Security Expense	6,247	8,413	8,413	8,124
5504	Medicare Expense	1,461	1,968	1,968	1,900
5512	Unemployment Insurance Expense	201	271	271	262
5522	Worker's Compensation	3,779	2,734	2,734	2,995
5902	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		192,067	281,140	279,840	242,026

VETERAN'S OFFICE

General Fund **1**
Department Code **50**

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
4742	Veterans Office / Transportation	7,200	13,000	13,000	13,000
TOTAL REVENUES		7,200	13,000	13,000	13,000
5112	Salaries	16,971	20,684	20,684	23,378
5142	Benefits	-	17	17	-
5143	Retirement Expense	-	-	-	-
5153	Employment Testing	80	-	-	-
5172	Office Supplies	-	100	100	100
5182	Operating Supplies	292	400	400	400
5201	Meetings/Conferences/Training/Meals	657	350	350	350
5203	Working Meal Budget	-	50	50	50
5212	Telephone	329	320	320	180
5222	Postage	-	240	240	40
5232	Travel/Transportation/Mileage/Parking	930	800	800	800
5382	Dues/Subscriptions	-	85	85	85
5502	Social Security Expense	1,052	1,282	1,282	1,515
5504	Medicare Expense	246	300	300	354
5512	Unemployment Insurance Expense	34	41	41	41
5522	Worker's Compensation	18	18	18	23
5902	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		20,609	24,687	24,687	27,317



PUBLIC WORKS

Public Works 2
Department Code 0

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Proposed</u>
	BEGINNING FUND BALANCE	2,687,684	2,778,560	2,778,560	2,510,456
4112	Current Taxes	380,688	380,229	380,229	463,055
4122	Delinquent Taxes	24	-	-	-
4132	Interest & Penalties	304	-	175	-
4212	Clerk & Recorder	34,977	30,000	24,000	30,000
4340	Public Works Fees	-	1,000	3,628	1,000
4512	Specific Ownership Tax	29,740	20,000	20,000	20,000
4522	Interest Income	40,031	11,000	70,718	107,964
4552	Sale of Assets	71,000	54,000	68,278	191,000
4651	Grant Revenue	-	-	-	-
4652	Miscellaneous	906	-	192	300
4800	SRS	9,877	9,000	9,000	8,106
4812	Fund Transfer <c/b considered gaming tax>	2,000,000	2,000,000	2,000,000	2,000,000
4833	Taylor Grazing -federal stipend	18	-	-	-
4834	Public Works Permits	6,964	4,500	6,000	5,000
4852	Highway Users Tax	679,463	677,609	677,609	714,090
4872	Fuel Sales-I(outside fuel sales)	30,744	19,000	20,000	20,000
TOTAL REVENUES		3,284,736	3,206,338	3,279,829	3,560,515

PUBLIC WORKS CONTD.

Public Works
Department Code

2
0

<u>Description</u>		<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
5110	Salary Accrual	2,877	-	-	-
5112	Salaries	996,772	1,281,462	1,139,210	1,359,955
5113	Overtime	37,743	35,000	45,000	45,000
5117	On Call Pay	-	100,732	32,293	50,000
5142	Benefits	346,580	475,827	297,828	331,766
5143	Retirement Expense	48,861	64,073	64,073	67,998
5153	Employment Testing	2,561	2,800	-	-
5172	Office Supplies	3,092	2,750	3,200	3,200
5173	Employee Recognition	195	1,050	1,050	1,050
5182	Operating Supplies	13,127	16,500	16,500	16,500
5183	Grant Expense	-	-	-	-
5195	Professional Services-Locate Services	43	250	250	1,750
5201	Meetings/Conferences/Training	1,050	17,900	17,900	17,900
5202	Engineering	-	-	-	120,000
5203	Working Meal Budget	-	200	200	200
5212	Telephone	7,934	7,500	5,750	7,500
5222	Postage	29	100	100	100
5223	Remittance To Black Hawk	124,477	124,413	124,413	124,413
5224	Remittance To Central City	10,959	10,927	10,927	10,927
5232	Travel/Transportation/Mileage/Parking	33	200	200	200
5242	Ads/Legal Notices	445	-	-	-
5253	Liability Insurance	60,046	83,400	74,010	83,400
5255	Utilities	49,697	68,000	68,000	68,000
5281	Computer Hardware/Software	-	1,000	1,000	1,000
5282	R&M - PW vehicles	180,998	175,000	175,000	175,000
5283	R&M - non PW vehicles	8,518	10,000	10,000	10,000
5287	R&M - Building/Equipment	1,010	1,000	1,800	2,000
5292	Maintenance/Copier/Software Contracts	2,951	9,750	9,750	9,750
5382	Dues/Subscriptions	3,670	1,150	1,923	2,760
5392	Uniforms	10,452	14,000	14,000	15,000
5502	Social Security Expense	63,581	87,866	87,866	94,151
5504	Medicare Expense	14,870	20,549	20,549	24,516
5512	Unemployment Insurance Expense	2,093	2,834	2,834	4,643
5522	Worker's Compensation	46,769	37,912	37,912	42,503
5543	Late Fees / Finance Charges	78	-	-	-



PUBLIC WORKS CONTD.

Public Works
Department Code

2
0

	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
5582	Communications	150	1,500	1,500	1,500
5901	Equipment/Vehicle Accessories (under 5k)	860	1,000	1,000	6,450
5902	Capital Outlay (equipment over 5k)	703,373	644,945	632,895	791,935
5904	Traffic Materials (Signs) traffic control devices	9,847	12,000	12,000	15,000
5905	Tools	6,344	7,000	7,000	7,000
5906	Steel (was Iron)	-	3,000	3,000	3,000
5907	Drainage Materials (Culverts)	-	12,500	12,500	12,500
5908	Diesel/Fuel	185,984	245,000	245,000	280,000
5909	Blades	19,771	24,000	24,000	24,000
5910	Tires	34,825	45,000	45,000	45,000
5911	Safety-equipment training	8,603	10,500	10,500	10,500
5920	R&M - Asphalt	-	5,000	5,000	5,000
5921	Road Prjct Mtls (ex. 3"minus, recyc asphalt)	1,299	15,000	15,000	565,435
5922	Road Base	25,392	75,000	75,000	75,000
5924	Dust Suppressant	113,239	135,000	135,000	135,000
5928	Equipment Rental-(emergency rentals)	-	10,000	10,000	30,000
5933	Geotextiles	-	2,000	-	13,300
5934	Contracted Construction (projects over 5k)	-	-	-	10,000
5935	Snow/Ice Control Material-Ice Slicer	26,579	30,000	30,000	30,000
5945	Treasurer Fees	16,080	15,000	20,000	23,500
TOTAL EXPENDITURES		3,193,860	3,947,590	3,547,933	4,775,303



SOLID WASTE

Solid Waste **6**
Department Code **0**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Proposed</u>
	BEGINNING FUND BALANCE	442,673	565,818	565,818	497,125
4112	Current Taxes	126,833	126,593	155,000	154,169
4122	Delinquent Taxes	16	-	-	-
4132	Interest & Penalties	122	-	55	-
4143	Trash Fees	254,520	220,000	240,000	240,000
4144	Recycling Revenue	23,303	26,500	22,000	22,000
4512	Specific Ownership	9,902	7,000	7,000	7,000
4522	Interest Income	6,752	1,000	18,233	18,900
4552	Sale of Assets	-	-	18,000	-
4651	Grants	-	-	-	-
4801	Slash / Mulch / Clean Chips	780	300	600	300
4812	Fund Transfer	-	-	-	-
	TOTAL REVENUES	422,227	381,393	460,888	442,369
5110	Salary Accrual	(595)	-	-	-
5112	Salaries	121,529	166,168	132,978	202,182
5113	Overtime	731	2,500	2,500	2,500
5142	Benefits	33,411	61,259	20,000	42,744
5143	Retirement Expense	4,818	7,440	5,500	10,109
5153	Employment Testing	492	400	-	-
5172	Office Supplies	944	800	800	800
5182	Operating Supplies	1,295	2,900	2,900	2,900
5195	Professional Services	1,000	1,000	1,000	1,000
5201	Meetings/Conferences/Training/Meals	-	6,500	6,500	6,500
5203	Working Meal Budget	-	100	100	100
5212	Telephone	411	480	200	250
5232	Fuel/Travel/Transportation/Mileage/Pkg	18,632	26,000	26,000	42,000
5242	Ads/Legal Notices	190	-	-	-
5253	Liability Insurance	4,363	7,600	6,875	7,600
5255	Utilities	947	1,200	1,482	1,600
5262	Disposal: Tires, Electronics, Etc.	6,722	19,750	10,000	15,000
5263	Contract Hauling Trash	-	-	7,000	10,000
5264	Landfill Fees	59,887	75,000	73,930	84,000
5281	Computer Hardware/Software	-	-	-	-
5282	Repair & Maintenance	4,611	24,000	24,000	24,000



SOLID WASTE ~~MAN~~

Solid Waste 6
Department Code 0

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Proposed</u>
5382	Dues/Subscriptions/Operating Fee	-	1,500	-	1,500
5392	Uniforms-Employee	1,333	1,700	1,700	1,700
5445	Restroom Facilities	3,375	3,780	3,780	3,780
5502	Social Security Expense	7,552	10,457	10,475	13,105
5504	Medicare Expense	1,766	2,446	2,446	3,065
5512	Unemployment Insurance Expense	245	337	258	423
5522	Workers Compensation	10,750	7,479	7,479	9,332
5902	Capital Outlay	7,090	169,552	171,098	110,305
5911	Safety	930	1,000	1,000	1,200
5943	Donations to Outside Organizations	40	80	80	80
5945	Treasurer Fees	6,614	8,500	8,500	7,200
TOTAL EXPENDITURES		<u>299,082</u>	<u>610,928</u>	<u>529,581</u>	<u>605,975</u>



PUBLIC HEALTH MX[^]N

Public Health **5**
Department Code **0**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Proposed</u>
5242	Ads / Legal Notices	12	300	300	150
5253	Liability Insurance	1,221	3,500	3,500	3,500
5255	Utilities	(73)	-	-	-
5281	Computer Hardware/Software	-	400	400	2,500
5292	Maintenance Contracts	692	-	-	-
5377	Immunization "IZ" Funds 125k	510	-	-	-
5382	Dues/Subscriptions	465	-	-	400
5502	Social Security Expense	1,635	7,088	7,088	17,762
5504	Medicare Expense	382	1,658	1,658	4,154
5512	Unemployment Insurance Expense	53	229	229	573
5522	Worker's Compensation	-	-	-	-
5543	Late Fees / Finance Charges	39	-	-	-
5902	Capital Outlay	-	-	-	-
5945	Treasurer's Fees	998	2,000	2,000	1,100
TOTAL EXPENSES		194,860	393,494	393,494	389,981



PARKS & RECREATION

Parks and Recreation 8
Department Code 0

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
	BEGINNING FUND BALANCE	442,682	540,668	540,668	674,582
4112	Current Taxes	1,155,888	1,153,707	1,153,707	-
4122	Delinquent Taxes	-	-	(53)	-
4132	Interest & Penalties	1,086	-	564	-
4321	Facility Fees	6,620	4,000	6,000	5,000
4346	Donations / Fundraisers	267	150	60	150
4512	Specific Ownership	90,237	50,000	70,000	-
4522	Interest Income	9,275	2,000	33,194	26,664
4552	Sale of Assets/Equipment	-	-	8,690	-
4651	Grants	38,609	23,000	94,286	22,000
4652	Misc & Cash Drawer Over/Under	35	-	80	-
4653	User Fees	96,520	65,000	95,000	85,000
4656	Towel Fees	316	250	400	250
4657	League Fees	16,005	8,000	13,000	14,000
4658	Class Fees	5,628	5,000	8,000	5,000
4659	Contract Class Fees	26,665	20,000	34,000	18,000
4674	OBH Youth Grant	161,088	150,000	150,000	150,000
4675	Childcare Stimulus	52,794	10,000	14,327	-
4676	IGA/Black Hawk Residents	25,000	25,000	25,000	25,000
4761	Fair	2,646	2,000	11,105	-
4762	Special Programs	5,003	4,000	6,500	4,000
4766	Youth Fees	91,269	70,000	110,000	110,000
4772	Merchandise Sales	2,047	-	1,000	1,000
4812	Fund Transfer	-	-	-	1,568,355
	TOTAL REVENUES	1,787,000	1,592,107	1,834,860	2,034,419
5110	Salary Accrual	10,219	-	-	-

PARKS & RECREATION CONTD.

Parks and Recreation 8
Department Code 0

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
5112	Salaries	586,606	741,013	715,000	678,895
5113	Overtime	4,785	3,000	6,000	-
5142	Benefits	122,394	178,249	110,000	200,000
5143	Retirement Expense	17,586	22,731	22,000	15,000
5153	Employment Testing	1,758	-	-	-
5172	Office Supplies	915	800	1,300	700
5173	Employee Recognition	941	1,600	1,000	550
5182	Operating Supplies	9,269	9,250	14,000	4,000
5183	Grant Expense	5,789	3,000	-	4,000
5184	Donation Expense	111	150	350	150
5195	Professional Services	274,190	129,455	129,455	287,420
5201	Meetings/Conferences/Training	3,862	5,150	5,000	2,500
5203	Working Meal Budget	-	250	392	200
5212	Telephone	3,005	3,000	3,800	3,100
5222	Postage	1,926	1,200	20	-
5232	Travel/Transport/Mileage/Parking	1,071	1,200	1,300	1,200
5242	Ads/Legal Notices	1,605	1,500	1,300	-
5253	Liability Insurance	74,248	120,100	104,667	104,667
5255	Utilities	212,832	223,600	200,000	223,600
5263	Contract Instructors	21,170	14,000	28,000	14,400
5265	Aquatic Expenditures	23,614	26,665	32,000	18,000
5266	Special Programs	4,350	4,980	11,000	4,000
5269	League Expenditures	14,721	7,500	8,000	5,000
5271	Ballfield / Trail / Port-a-pots	5,540	16,170	11,500	6,420
5277	Fair	20,637	19,600	29,478	-
5281	Computer Hardware/Software	1,975	2,000	1,000	250
5282	Repairs & Maintenance	10,812	10,500	10,000	5,000
5292	Maintenance Contracts	11,845	18,931	18,600	22,000
5382	Dues & Subscriptions	1,461	1,373	1,675	1,500
5392	Uniforms	1,301	1,000	777	-
5502	Social Security Expense	36,467	45,943	45,000	35,000
5504	Medicare Expense	8,528	10,745	10,000	10,745
5512	Unemployment Insurance Expense	1,191	1,482	1,482	1,482
5514	Sales Tax expense	(3)	-	-	-
5522	Worker's Compensation Ins.	4,601	6,307	6,307	6,307



PARKS & RECREATION CONTD.

Parks and Recreation 8
Department Code 0

<u>Account</u>	<u>Description</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimate</u>	2024 <u>Proposed</u>
5543	Late Fees / Finance Charges	39	-	-	-
5902	Capital Outlay	119,101	178,003	79,513	1,026,330
5911	Safety	71	500	500	100
5943	Donations to outside organizations	-	200	200	-
5945	Treasurer Fees	38,249	40,000	50,000	1,990
5999	Fund Transfer	-	-	-	-
7049	OBH Youth Grant (100%)	16,018	24,495	24,495	24,495
7050	Childcare Relief Grant	14,213	10,000	15,835	-
TOTAL EXPENDITURES		1,689,014	1,885,642	1,700,946	2,709,001



COLORADO STATE UNIVERSITY EXTENSION

**General Fund
Department Code**

**1
19**

<u>Account</u>	<u>Description</u>	2022 Actual	2023 Budget	2023 Estimate	2024 Proposed
4299	Ext Agent Taxable Fundraisers/Donations	5,222	5,100	7,460	5,100
4346	Extension Fees	350	350	345	350
4651	Grant Revenue	6,226	9,355	3,174	-
TOTAL REVENUES		11,797	14,805	10,979	5,450
5112	Salaries	8,394	25,302	21,000	24,887
5113	Overtime	194	-	-	-
5116	Contract Labor - (CSU)	14,700	15,000	15,000	15,575
5142	Benefits	-	24	24	-
5172	Office Supplies	42	300	516	600
5173	Employee Recognition	89	100	114	100
5182	Operating Supplies	909	600	600	600
5183	Grant Expense	2,189	20,000	3,174	-
5184	Donation/Fundraiser Expense	4,874	4,780	4,780	4,780
5201	Meetings/Conferences/Training/Meals	481	1,500	1,400	1,500
5203	Working Meal Budget	-	200	200	200
5204	Weed Eradication	6,983	4,500	4,500	7,000
5212	Telephone	810	675	575	675
5222	Postage	8	10	10	10
5232	Travel/Transportation/Mileage/Parking	606	600	600	600
5242	Ads / Legal Notices	2	-	-	-
5281	Computer Hardware/Software	-	650	633	250
5382	Dues / Subscriptions	239	200	190	200
5502	Social Security Expense	533	1,569	1,569	1,613
5504	Medicare Expense	125	367	367	377
5512	Unemployment Insurance Expense	17	51	51	52
5522	Worker's Compensation	11	3	3	6
5543	Late Fees / Finance Charges	800	-	-	-
5902	Capital Outlay	-	-	-	-
TOTAL EXPENDITURES		42,007	76,431	55,306	59,025



LIBRARY

Library **3**
Department Code **0**

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
	BEGINNING FUND BALANCE	314,874	424,857	424,857	528,733
4112	Current Taxes	534,767	555,754	555,754	584,259
4122	Delinquent Taxes	14	-	-	-
4132	Interest & Penalties	505	-	-	-
4340	Library Fees	1,758	1,000	1,000	1,000
4346	Donations	700	-	300	-
4512	Specific Ownership	41,748	35,000	35,000	35,000
4522	Interest Income	6,034	2,000	28,000	19,884
4651	Grant Revenue	5,970	5,500	-	-
4652	Misc & Cash Drawer Over/Under	-	-	8,500	5,500
4812	Fund Transfer <c/b considered gaming tax>	-	-	-	-
4855	Friends of the Library Contribution	-	2,000	3,000	3,500
TOTAL REVENUES		591,495	601,254	631,554	649,143
5110	Salary Accrual	283	-	-	-
5112	Salaries	207,471	233,188	233,188	260,730
5142	Benefits	51,076	54,115	54,115	70,000
5143	Retirement Expense	7,997	9,017	9,017	11,270
5153	Employment Testing	89	-	-	-
5172	Office Supplies	6,458	7,000	7,000	2,500
5173	Employee Recognition	147	400	400	400
5182	Operating Supplies	301	1,500	1,000	1,000
5183	Grant Expense	5,970	5,500	8,500	5,500
5184	Donation Expense	700	-	300	-
5195	Professional Services	-	-	56,446	61,594
No Account - Expense	Gilpin County General Fund Svcs	66,021	54,090	-	-
5201	Meetings/Conferences/Training	(115)	3,000	2,000	3,000
5203	Working Meal Budget	-	500	300	500
5212	Telephone	2,983	3,500	3,000	3,000
5222	Postage	58	200	100	200
5232	Travel/Transportation/Mileage/Parking	152	2,000	1,500	2,000
5242	Ads/Legal Notices	175	1,200	400	1,000
5253	Liability Insurance	5,672	8,900	8,900	8,900
5255	Utilities	21,189	23,000	24,500	27,500
5257	Building Maintenance	8,708	9,490	9,700	9,700
5266	Programming	5,377	5,000	8,000	8,500



LIBRARY CONTD.

Library **3**
Department Code **0**

		2022	2023	2023	2024
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>
	<u>Description</u>				
No Account - Expense	Friends \$ for Programming	-	2,000	-	-
5272	Operating Mt'ls (circulation items)	24,771	25,000	19,000	25,000
5281	Computer Hardware/Software	12,127	800	500	500
5282	Repairs & Maintenance	7,434	3,000	13,000	3,000
5286	Website	205	300	200	200
5292	Maintenance Contracts	9,289	13,000	10,000	10,000
5382	Dues & Subscriptions	2,961	2,550	3,000	3,200
5502	Social Security Expense	12,792	14,458	14,458	16,160
5504	Medicare Expense	2,992	3,381	3,381	3,780
5512	Unemployment Insurance Expense	415	466	466	800
5522	Worker's Compensation	200	182	182	200
5543	Late Fees / Finance Charges	-	-	-	-
5902	Capital Outlay	1,445	25,000	16,680	50,000
5912	Lease Payments	-	-	1,445	1,445
5945	Treasurer's Fees	16,170	17,000	17,000	18,200
TOTAL EXPENDITURES		481,512	528,736	527,678	609,779



DISTRICT ATTORNEY

General Fund
Department Code

1
27

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
4837	DOLA - Jeffco District Attorney	204,400	537,935	537,935	579,728
		204,400	537,935	537,935	579,728
5001	DA Contribution	-	25,000	25,000	-
5116	District Attorney-Statutory	198,689	302,510	302,510	302,510
5037	DOLA - Jeffco District Attorney	204,400	537,935	537,935	579,725
	TOTAL EXPENDITURES	403,089	865,445	865,445	882,235



COMMUNITY FUNDING

General Fund
Department Code

1
43

<u>Account</u>	<u>Description</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>
4649	PILT INCOME	117,658	100,000	115,697	115,697
4651	Grant Revenue	-	5,000	-	-
4849	DOLA - Eagles' Nest Early Learning Center	41,607	127,224	127,224	-
4850	DOLA - RE-1 School Based Counseling Prgm	13,610	25,972	25,972	16,298
4860	DOLA - Ambulance Authority	95,096	811,888	811,888	891,641
4865	RESILIENCE 1220	-	3,398	3,398	-
4870	ARPA Funding-outside organizations	295,000	-	-	-
4880	Local Assistance Funding (LATCF)	50,000	50,000	50,000	-
TOTAL REVENUES		612,971	1,123,482	1,134,179	1,023,636
5037	DOLA - Jeffco District Attorney*under Dist Attorney	-	-	-	-
5049	DOLA - Eagles' Nest Early Learning Center	41,607	127,224	127,224	-
5050	DOLA - RE-1 School Based Counseling Prgm	13,610	25,972	25,972	16,298
5069	DOLA - Ambulance Authority	95,096	811,888	811,888	891,641
5070	DOLA-Resilience 1220	-	3,398	3,398	-
5183	Grant Expense	-	5,000	-	-
5364	GCART (county's contribution)*in OEM	2,000	-	-	-
5373	IGA - Ambulance	900,246	655,092	655,092	623,577
5902	Capital Outlay	-	-	-	-
5925	Jefferson Center	8,157	10,000	10,000	10,000
5936	Peak to Peak Chorale	-	-	-	1,000
5940	Teens, Inc - Nederland	4,000	-	-	1,000
5941	Child Care	-	75,000	120,000	100,000
5942	Gilpin Arts Association	2,500	-	-	-
5943	Community Prgms / One-Time Donations	1,000	-	-	5,000
5946	Mount Evans Hospice Care	25,000	10,000	10,000	10,000
5947	Ned Middle Senior High	-	-	-	-
5948	Gilpin Historical Society	1,250	-	-	-
5952	Timberline Fire Protection District (Egress Routes)/mitigation	25,000	100,000	100,000	50,000
5953	After Prom Parties	2,000	-	-	2,000
5959	Gilpin Education Foundation	1,500	-	-	-
5962	Ned RINK	1,500	-	-	-
5970	High Country Auxilary	400	600	600	600
5984	Canyon Cares of Coal Creek Canyon	2,500	3,000	3,000	3,000
5986	Nederland Food Pantry	4,000	-	-	-
5987	Boy Scouts of CO - Gilpin County Unit	500	-	-	-
5988	ARPA funding-outside agencies	195,000	283,230	-	-
5xxx	Porchlight	-	4,373	4,373	4,373
TOTAL EXPENDITURES		1,326,866	2,114,777	1,871,547	1,718,489



CAPITAL IMPROVEMENT

Capital Improvement **9**
 Department Code **0**

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
	BEGINNING FUND BALANCE	-	-	-	600,000.00
4522	Interest Income	-	-	-	-
4812	Fund transfer- Food Pantry	-	100,000	100,000	-
4812	Fund Transfer - JC Roof/Plumbing	-	500,000	500,000	-
4812	Fund Transfer Dory Lakes Pump Project	-	410,000	410,000	-
4812	Fund Transfer-Vehicle Replacement	-	300,000	300,000	-
	TOTAL REVENUES	-	1,310,000	1,310,000	-
5545	Bank Fees	-	-	-	-
5945	Treasurer's Fees	-	-	-	-
5902	Capital Outlay	-	710,000	710,000	-
5999	Fund Transfer	-	-	-	600,000
	TOTAL EXPENDITURES	-	710,000	710,000	600,000



CONSERVATION TRUST FUND

CONSERVATION TRUST FUND

7

Department Code

0

<u>Account</u>	<u>Description</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimate</u>	2024 <u>Proposed</u>
	BEGINNING FUND BALANCE	180,323	43,364	43,364	75,198
4522	Interest Income	1,049	1,000	1,000	2,976
4650	State Lottery Funds	62,618	31,534	31,534	31,534
4651	Grant Revenue	-	-	-	-
	TOTAL REVENUES	63,667	32,534	32,534	34,510
5195	Professional Services	-	-	-	15,000
5902	Capital Outlay	200,000	-	-	-
5945	Treasurer's Fees	626	700	700	700
5999	Fund Transfer	-	-	-	-
	TOTAL EXPENDITURES	200,626	700	700	15,700



LODGING TAX

LODGING TAX
Department Code

12
0

<u>Line Item</u>	<u>Description</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Proposed</u>
	BEGINNING FUND BALANCE	-	-	-	112,205
4142	Lodging Tax	-	204,000	132,450	155,000
4522	Interest Income	-	-	-	3,432
	TOTAL REVENUES	-	204,000	132,450	158,432
5195	Professional Services	-	-	-	25,000
5277	Fair	-	-	7,000	20,000
5958	Lodging tax	-	204,000	-	-
	Gilpin Advertising Panel (GAP) - 10%	-	-	13,245	15,500
5902	Capital Outlay	-	-	-	135,000
5945	Treasurer's Fees	-	-	-	1,550
	TOTAL EXPENDITURES	-	204,000	20,245	197,050

