

County of Alamosa 2025 Budget

Final Version - 12/11/2024



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INTRODUCTION

Transmittal Letter

Budget Transmittal

Alamosa County
8900 Independence Way
Alamosa, CO 81101.

December 11, 2024

Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203

Attached is a copy of the 2025 budget for Alamosa County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 11, 2024.

If there are any questions concerning this budget, please contact me at mmora@alamosacounty.org or 719-589-4848.

I, Maricruz Mora, Controller, hereby certify that the enclosed is a true and accurate copy of the 2025 Adopted Budget.

Sincerely,

Maricruz Mora, Controller
Alamosa County

Cc/file
Encl.

Alamosa County Organizational Structure

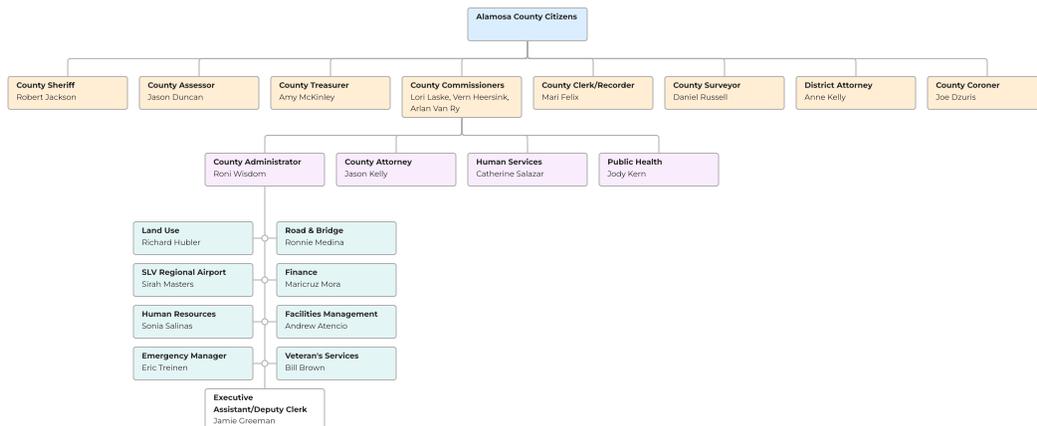
Elected Officials

Commissioner District 1	Lori Laske
Commissioner District 2	Arlan Van Ry
Commissioner District 3	Vern Heersink
Assessor	Sandra Hostetter
Clerk & Recorder	Mari Felix
Coroner	Joe Dzuris
Sheriff	Robert Jackson
Surveyor	Daniel Russell
Treasurer & Public Trustee	Amy McKinley

Department Heads

County Administrator	Roni Wisdom
Land Use	Richard Hubler
Public Health	Beverly Strnad
Road & Bridge	Ronnie Medina
Human Services	Catherine Salazar
SLV Regional Airport	Will Hickman
Finance	Maricruz Mora
Human Resources	Sonia Salinas
Facilities Management	Andrew Atencio
Emergency Manager	Eric Treinen
Veteran's Services	Bill Brown

Organizational Chart



Population Overview



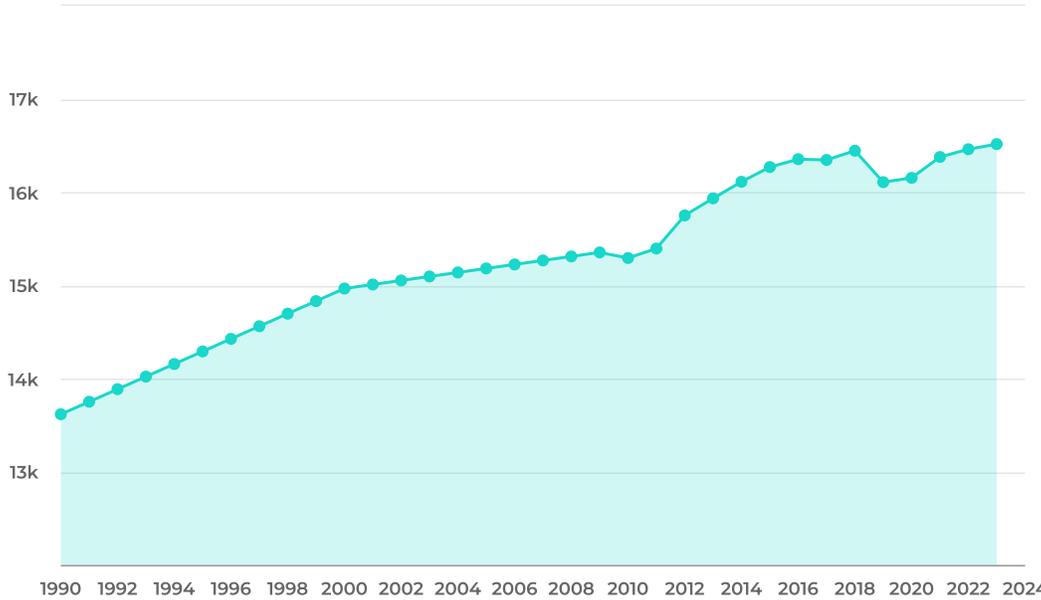
TOTAL POPULATION

16,515

▲ **.3%**
vs. 2022

GROWTH RANK

34 out of **64**
Counties in Colorado



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



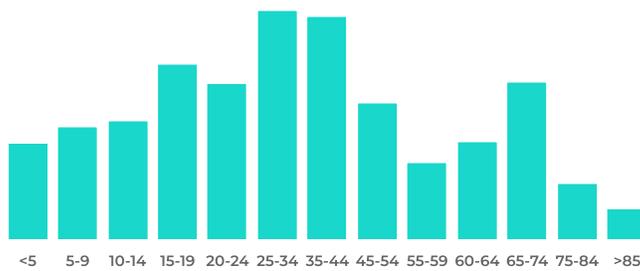
DAYTIME POPULATION

17,153

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP

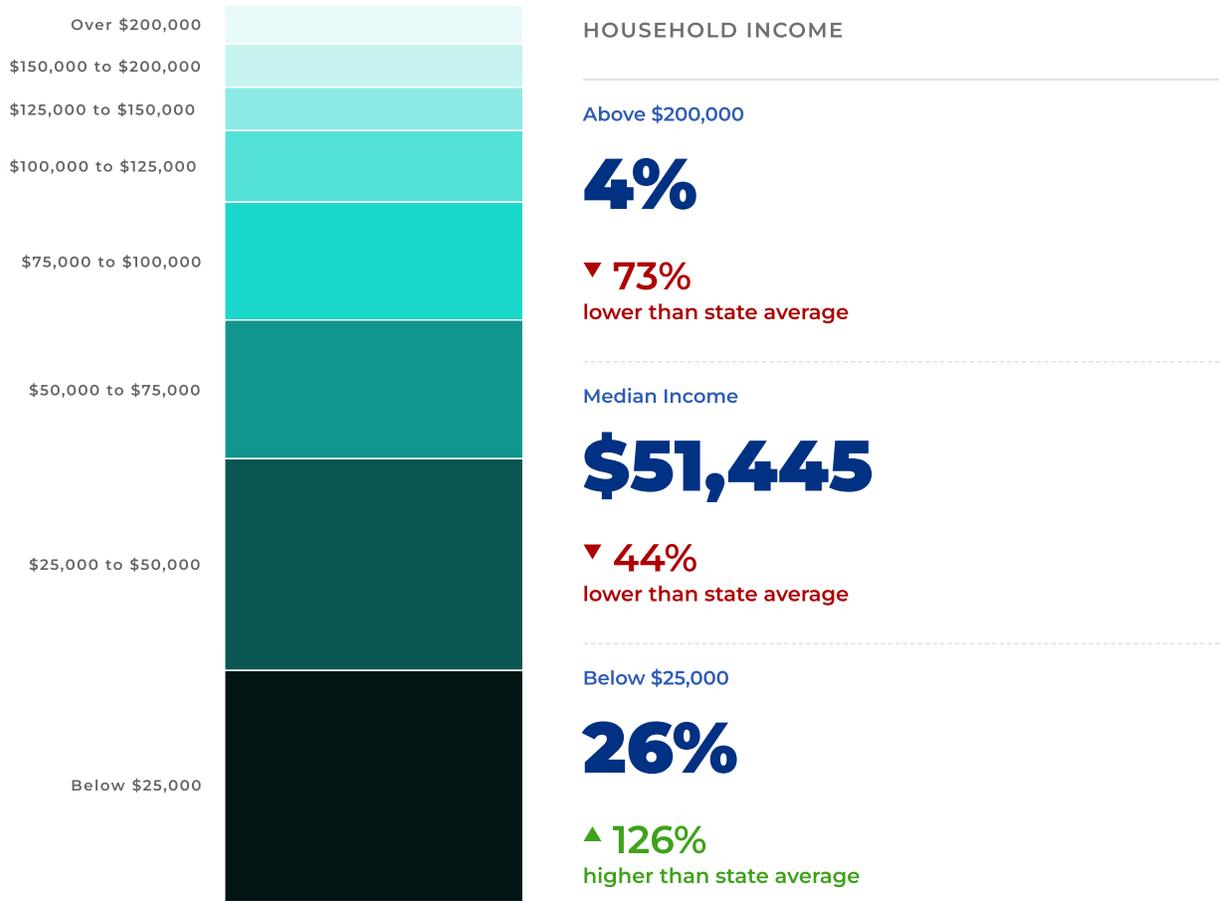


Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates

Alamosa County 2025 Budget Message

Wednesday, December 11, 2024

To the Board of County Commissioners, Elected Officials, Citizens of Alamosa County:

The Alamosa County Office of Financial Management respectfully submits the following 2025 Recommended Budget to the Alamosa County Commissioners and to the residents of Alamosa County for consideration, review and guidance. The recommended budget should not be viewed as a final budget document, but rather as a decision-making tool to facilitate financial discussion and to promote understanding. These budgets have been prepared in accordance with all applicable Colorado State Statutes, Generally Accepted Accounting Principles, and Alamosa County Budget and Financial Policies.

Budget Overview

In December 2024, the Board of County Commissioners adopted a balanced budget for fiscal year 2025. The budget was developed in accordance with Colorado state statutes governing budget law and the county's own fiscal and budgetary policies. The budget demonstrates a structurally balanced budget where recurring revenues equal recurring expenditures. Some expenditures that exceed revenues are non-recurring, one-time expenditures that have been methodically budgeted for. The Board of County Commissioners have been extremely diligent in creating a budget that is fiscally responsible and that brings financial sustainability for many years to come.

Budget Goals

Alamosa County set the following 2025 budgeting goals:

- Provide a total compensation package in line with the job market to the extent possible under the revenue constraints of revenue projection, as we recognize that employees are our most important asset.
- Allocate the necessary resources needed to maintain the county's current level of operations
- Maintain fund balances that provide stability and control growth in the county's base budget in order to uphold sustainability for any unforeseen events.

Revenues

The 2025 budgeted revenue for Alamosa County is \$53 million and represents a \$1.8M decrease from the 2024 budgeted revenue. County revenue is comprised of many different sources and categorized into the major groups of property taxes, intergovernmental revenues, sales and use taxes, and all other revenue sources.

Property Tax

The total budgeted property tax revenue for the county is \$5.3 million for 2025. The total assessed value for the county in 2025 is \$213,266,047.

Sales and Use Tax

The 2025 Alamosa County sales and use taxes are forecasted to increase by 3% in 2025 over 2024. This forecast is based upon historical trends, current economic indicators and partial year actual 2024 collections. The total estimated 2025 revenue from sales and use taxes for all county funds is \$3.7 million. The total estimated 2025 revenue from sales and use taxes for the Justice Center is \$4.6 million.

Expenditures

Alamosa County's 2025 budgeted expenditures are \$57 million. 2025 expenditures will decrease by \$3.1 million or 6% from 2024 budgeted expenditures. The reduction is related to a decline in estimated revenue, brought on by new legislation regarding property taxes and a decrease in sales tax.

Compensation and Benefits Costs

As with most service organizations, compensation and benefit costs are the largest category of expenditures and are one of the top priorities of Alamosa County. The 2025 budget included a 3% COLA increase for all county employees and a potential 2% pay-for-performance increase. Additionally, for 2025 Health Insurance premiums have increased 9%.

Budget Reserves

The county's fund balance policy outlines appropriate fund balance levels necessary to conform with legal requirements. These levels also help maintain a strong financial position. The county has met its TABOR requirements, which specify that 3% of fiscal year spending must be reserved for emergencies. The organization also abides by an internal policy of maintaining a general fund reserve which provides for a positive cash balance throughout the year and that sustains the financial position of the county.

As the budget is created, the County focuses on each fund's ending fund balance to make sure that it can absorb the proposed recommendations. In all proposals, the county focuses on seeking opportunities that are guided by the following foundations:

- Maximize the impact on our communities
- Cash fund versus incurring debt
- Maintain adequate fund balances to withstand economic shifts
- Prepare for emergencies

Conclusion and Acknowledgements

Alamosa County's 2025 budget is sound and was carefully built to allocate the necessary resources needed to maintain the county's current level of operations, to safeguard its reserves, and to provide investment in infrastructure and other capital items. The county is maintaining its financial strategy to control growth in its base budget in order to be sustainable in the event of revenue drop in the future. Our fund balances currently provide us with that needed stability.

Respectfully Submitted,

Maricruz Mora, Controller

Alamosa County Fund Comparison 2024 & 2025

Alamosa County Fund Summary

	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$50,900,142	\$48,997,456
Revenues	\$55,095,440	\$53,688,261
Expenditures	\$56,998,126	\$57,898,003
Total Revenues Less Expenditures:	(\$1,902,686)	(\$4,209,742)
Ending Fund Balance:	\$48,997,456	\$44,787,714

Revenue	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (\$ Change)	FY2024 Projected vs. FY2025 Budgeted (% Change)
Governmental Funds				
General Fund	\$15,777,068	\$15,497,978	(\$279,090)	-1.77%
Department Of Human Services	\$20,924,078	\$19,951,977	(\$972,101)	-4.65%
Road And Bridge Fund	\$3,354,026	\$3,235,046	(\$118,980)	-3.55%
Public Health Fund	\$1,937,920	\$2,052,920	\$115,000	5.93%
Justice Center Fund	\$4,684,725	\$4,978,000	\$293,275	6.26%
Total Governmental Funds:	\$46,677,817	\$45,715,921	(\$961,896)	
Non-Major Special Funds				
Alamosa County Weed Control District	\$22,405	\$19,398	(\$3,007)	-13.42%
Capital Projects Fund	\$800,000	\$1,500,000	\$700,000	87.50%
Community Development Fund	\$185,526	\$111,316	(\$74,210)	-40.00%
Conservation Trust Fund	\$76,628	\$85,300	\$8,672	11.32%
Debt Service Fund	\$217,232	\$153,903	(\$63,329)	-29.15%
Doppler Radar Fund	\$15,000	\$53,000	\$38,000	253.33%
Internal Service Fund	\$90,991	\$107,511	\$16,520	18.16%
Local Marketing District Fund	\$807,150	\$855,100	\$47,950	5.94%
Lodging Tax Fund	\$385,000	\$412,500	\$27,500	7.14%
Total Non-Major Special Funds	\$2,599,932	\$3,298,028	\$698,096	
Business Type Funds				
SLV Regional Airport	\$3,168,666	\$2,057,749	(\$1,110,917)	-35.06%
Mosca Wastewater Treatment	\$177,300	\$120,000	(\$57,300)	-32.32%
Health Insurance Fund	\$2,471,725	\$2,496,563	\$24,838	1.00%
Total Business Type Funds	\$5,817,691	\$4,674,312	(\$1,143,379)	
Total:	\$55,095,440	\$53,688,261	\$1,005,441	

Expenditures	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (\$ Change)	FY2024 Projected vs. FY2025 Budgeted (% Change)
Governmental Funds				
General Fund	\$14,321,941	\$15,702,721	\$1,380,780	9.64%
Department Of Human Services	\$21,364,750	\$20,089,059	(\$1,275,691)	-5.97%
Road And Bridge Fund	\$3,704,776	\$4,420,702	\$715,926	19.32%
Public Health Fund	\$2,077,457	\$2,115,811	\$38,354	1.85%
Justice Center Fund	\$5,272,580	\$5,709,491	\$436,911	8.29%
Total Governmental Funds	\$46,741,504	\$48,037,784	\$1,296,280	
Non-Major Special Funds				
Alamosa County Weed Control District	\$123,495	\$20,298	(\$103,197)	-83.56%
Capital Projects Fund	\$800,000	\$1,500,000	\$700,000	87.50%
Community Development Fund	\$376,216	\$404,316	\$28,100	7.47%

Conservation Trust Fund	\$189,819	\$259,656	\$69,837	36.79%
Debt Service Fund	\$304,620	\$232,620	(\$72,000)	-23.64%
Doppler Radar Fund	\$55,400	\$60,479	\$5,079	9.17%
Internal Service Fund	\$40,000	\$150,000	\$110,000	275.00%
Local Marketing District Fund	\$807,150	\$855,100	\$47,950	5.94%
Lodging Tax Fund	\$385,000	\$412,500	\$27,500	7.14%
Total Non-Major Special Funds	\$3,081,700	\$3,894,969	\$813,269	
Business Type Funds				
SLV Regional Airport	\$4,580,471	\$3,352,044	(\$1,228,427)	-26.82%
Mosca Wastewater Treatment	\$122,726	\$116,643	(\$6,083)	-4.96%
Health Insurance Fund	\$2,471,725	\$2,496,563	\$24,838	1.00%
Total Business Type Funds	\$7,174,922	\$5,965,250	(\$1,209,672)	
Total:	\$56,998,126	\$57,898,003	\$899,877	

Overview

The purpose of this section is to present Alamosa County policies and procedures that are used to manage its financial and budgetary matters. The policies listed represent principles that guide the county and sustain financial stability.

In compliance with the State of Colorado (C.R.S. 29-1-103(2)), Alamosa County will adopt a balanced budget annually. No adopted budget shall provide for countywide expenditures in excess of available revenues and beginning fund balance.

To comply with the state statute, the Board of County Commissioners enacts three resolutions relative to the budget: The first one is approving the budget by fund, the second is appropriating the budget, and the third is setting the county mill levy (CRS 39-1-111). Additionally, any increase to the adopted budget requires that a supplemental budget request be approved by the BOCC at a public meeting or approved by the Controller, depending on function or materiality.

Budget

In compliance with the State of Colorado state statutes (CRS 29-1-103(2)), Alamosa County will adopt a balanced budget annually. The finance department will provide expenditure reports on a monthly basis to all management in order to provide direction and guidance on the County's financial condition. These reports shall contain information to allow users to compare actual financial results to the budget, assess changes in fund balances, determine compliance with laws, rules and regulations and assist with evaluating efficiency and effectiveness.

General Budgeting Policies:

- The County's fiscal year is January 1 through December 31 and the County legally appropriates its budget on an annual basis.
- The County will present a balanced budget to the Commissioners; the County will pay for all current expenditures with current revenues and present and administer a balanced budget.
- Staff will identify programs to increase efficiency in order to provide long- term cost savings for the County.
- County staff will view investments in people and resources as a long term to encourage productivity for today and the future.
- County staff will explore ways to share staff, training resources and equipment and supplies in order to utilize current resources in a more efficient manner.
- Any proposals to add new or increase existing services will be presented with revenue alternatives to fund or subsidize such new service levels.
- The budget will provide adequate maintenance and orderly replacement of capital equipment.
- Alamosa County recognizes that employees are the most valuable asset of the organization and commits to funding this resource appropriately, including adequate funding for retirement systems, benefit packages and employee incentive programs, including training.
- The budget will include transfers or overhead allocation of expenditures/services to the General Fund that benefit other County funds. Each year the Staff will prepare the annual budget using Commissioner direction and goals as set forth in the County's Master Plan and other plans as they become adopted.

Budget Preparation Policies:

- The Finance Officer shall be responsible for preparing a budget schedule in order to present the recommended budget to the Commissioners at the first regular meeting in October as required by State Budget Law.
- The County Administrator, County Finance Officer and Assistant County Administrator shall review details of each department/fund proposed budget for efficiency and compliance with Commissioner's direction.
- The Commissioners shall approve all expenditures from each department and fund.
- The budget document shall be prepared based on guidelines identified by the Government Finance Officers Association (GFOA), beginning with an introduction to the budget and followed by more detailed information presented by funds and departments.
- The budget process shall encourage full participation of the public and ensure opportunities for public hearings and citizen participation.
- To provide citizens with additional opportunities for input regarding the proposed budget, open public hearings should be held at regularly scheduled Commissioner meetings and work sessions.
- The County shall adopt the budget in accordance with state requirements and certify the mill levy by the required date.
- The County shall maintain an accounting system to monitor the budget throughout the year. This system shall provide reports and inquiry access to be used by staff.
- The Finance Department will prepare monthly reports for Commissioners which will include information comparing actual to budgeted expenditures.
- The County Administrator may approve expenditures in excess of the approved budget in the case of an emergency such as a natural disaster, accident or unforeseen event. If possible, the Commissioners will be notified of major incidents before emergency expenditures are approved.
- County staff may present requests to amend the approved budget throughout the year, only after it has been determined by staff that there are no savings available from other previously approved budget items. The Finance Department will prepare a budget amendment resolution officially amending the budget annually. Departments

may expend amended amounts after County Administrator approval and before adoption of the budget amendment resolution.

Debt

Long term debt is a liability that places a future contractual or other obligation against future revenues of the County, such as liabilities arising from bonds, lease purchase agreements and installment purchase contracts. Alamosa County has established the following debt policies:

- The County will confine long term borrowing to capital improvements or projects that cannot be financed from current revenues.
- The County will not use long-term debt for current or annual operations.
- The County will review its legal debt limitation established by the State at least annually. Debt limits will be included in the statistical section of the County's Comprehensive Annual Financial Report.
- The County will annually review its debt, taking into consideration current market rates and future cash flows.

Fund Balance

All funds should maintain a fund balance at a level which will provide for a positive cash balance throughout the year. Adequate insurance or fund reserves will be maintained to not jeopardize the financial position of the County in the event of a major unplanned occurrence.

The County places a priority on maintaining these reserves. Should a deficit exist in a fund with a required reserve, the County will identify a specific fund to offset the deficit and establish a plan to increase the reserve in that fund. The Board of County Commissioners may require additional reserves on an individual fund basis. The Board, County Administrator and County Finance Officer will make decisions on when a reserve will be spent down and will set the spending prioritization of restricted, committed, assigned and unassigned fund balances.

Capital Outlay

- All capital outlay items are approved by the Board of County Commissioners during the budget process.
- Alamosa county establishes \$5,000 as a threshold amount for minimum capitalization. Any items costing below this amount should be expensed.
- Fixed assets shall be recorded at historical costs as of the date acquired or, if the cost is not readily determined at estimated historical costs, it shall include applicable ancillary costs (i.e. shipping, & delivery cost, installation cost, and other costs associated to the asset).
Tangible assets costing below the aforementioned threshold are recorded as an expense in the annual financial statements. Alternatively, assets with an economical useful life of \$5,000 or less are required to be expensed for financial statement purposes, regardless of the acquisition or production cost.

Revenues

The County will consider its revenues as a group rather than in isolation. The County is sensitive to the balance between the need for services and the County's ability to raise fees, charges and taxes to support County services. Revenues and rates in the annual budget and the long-range plans will be based on the following policies:

- Charges for services that benefit specific users should recover full costs, although competing County policies may dictate a subsidy for a portion of the costs of such services.
- Charges for service will be reviewed annually for all departments and adjusted, as needed, for increased costs of providing those services.
- The County should strive to diversify its revenues in order to maintain needed services during periods of declining economic activity.
- The County will use as efficiently as possible the resources that it already collects.
- The County will collect as efficiently as possible the resources to which it is already entitled by minimizing receivables and following an aggressive collection policy.
- The County will seek new resources consistent with the policies in this document and other County goals.
- As part of the annual budget process, major revenue-generating proposals will include an evaluation of the impact on the community. Such evaluation shall be based on prior year circumstances and include all local taxation and fees, not merely the specific service fee or tax proposal.
- The County will estimate its annual revenues by objective and analytical processes.
- The County will maintain compliance with legal revenue restrictions as identified by voters.

Fund Accounting

It is the policy of the BOCC that the accounts of Alamosa County be organized by funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by a separate set of self-balancing accounts that comprise its assets, deferred inflows and outflows, liabilities, fund equity, revenues, and expenses. In accordance with GAAP, the county will maintain the minimum number of funds needed for sound financial administration. The county will maintain a General Fund and any other funds as prescribed by state statute or other legal requirements, as required by GAAP, or as considered necessary to ensure appropriate accounting and reporting of financial activity.

Basis of Budgeting

Alamosa County financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the county considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Property taxes are recognized as revenues in the year for which they are levied. Grants are recognized as revenue when eligibility requirements are met. Sales and use taxes, other taxes, charges for services, intergovernmental revenues, and interest are all considered to be prone to accrual and so will be recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Alamosa County Public Trustee Budget Message

A L A M O S A C O U N T Y



Alamosa County Public Trustee

BUDGET MESSAGE 2025

The Public Trustee performs public service duties as prescribed in Title 38 of the Colorado Revised Statutes and serves as the neutral, intermediate party between the lender and the borrower to assure that each party can exercise its legal rights and remedies. The Public Trustee is not an attorney and cannot provide legal advice to any parties.

At the end of 3rd Quarter 2024 the Alamosa County Public Trustee Office has completed 330 releases of deeds of trust and completed four foreclosure sales for the year. Both of these numbers are just slightly increased over 2023. For the first time in 20 years the legislation finally approved a small fee increase to the Public Trustees, which will make it easier to manage and run the PT office.

With the current economy and the potential for interest rates to drop (Feds expected to lower basis points in November and December) the forecast surrounding releases of deeds of trust and foreclosures is extremely uncertain. The Alamosa County Public Trustee Office relies solely on the fees collected to run the office.

Pursuant to C.R.S., 38-37-104(6), the Public Trustee presents a budget and resolution for adoption. A trust and agency fund is established within the County approved budget for the operational costs and salary of the Public Trustee Office.

The Public Trustee budget is based on fund accounting and all revenue and expenditures of the office are recorded and balanced monthly by the staff and the elected official. In addition to the quarterly reports, a monthly fund balance report is presented to the Board of County Commissioners. The Public Trustee Fund is included in the yearly county audit.

The Alamosa County Public Trustee and staff are committed to doing our job well and serving the citizens with integrity, administering the duties of the office within the law, and to be excellent stewards of the public money received.

Prepared and presented by:

A handwritten signature in cursive script that reads "Amy McKinley".

Amy McKinley, Alamosa County Public Trustee

Office of the Treasurer - Amy McKinley
P.O. Box 659 • 8999 Independence Way, Ste. 104
Alamosa, CO 81101

Phone: 719-589-3626
Fax: 719-589-6118
www.alamosacounty.org

FINANCIAL OVERVIEW

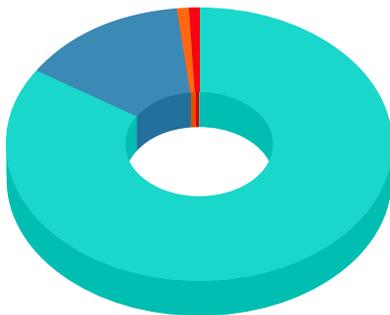
Revenue Overview

Alamosa County's public services and programs are made possible through a variety of revenue streams that express the dedication of the County's thorough financial planning.

Intergovernmental revenues are the most prevalent funding source. These consist of grants from other governmental entities, including federal and state governments, and fees.

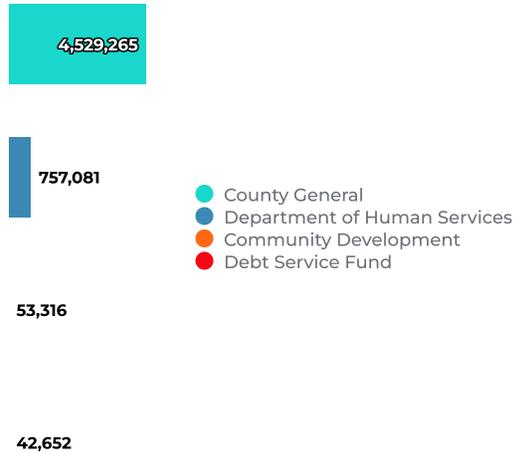
Taxes include property tax and sales and use tax. The calculation of property tax is expressed as a "mill levy" and Alamosa County currently has an approved mill levy of 25.238. These are allocated to individual funds at the discretion of the Board of County Commissioners. Presently, the Alamosa County mills are divided as shown in the chart below.

Alamosa County Divided Mills



- General Fund **21.238**
- Department of Human Services **3.550**
- Community Development Fund **0.250**
- Debt Service Fund **0.200**

Property Tax



- County General
- Department of Human Services
- Community Development
- Debt Service Fund

Sales Tax

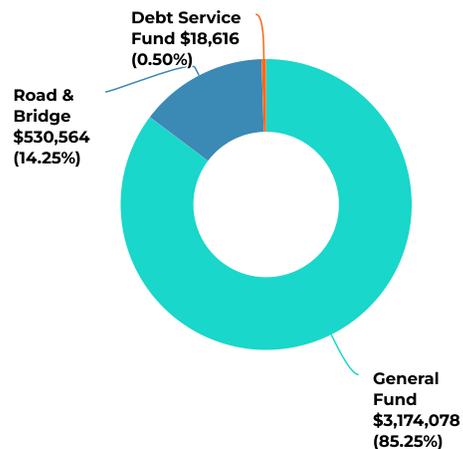
Sales Tax is another important tax revenue. The 2025 budget assumes a 3% increase over the budgeted 2024 collections as calculated by six months of collected actual and six months of forecast estimates.

In 2025, Alamosa County had a revision of the distribution of sales tax. In previous years, Alamosa County allocated a 1.75% sales tax to its debt service fund and 84% was allocated to the General Fund. For 2025, 85.25% will be distributed to the General fund and .50% to the debt service fund. This increase in the general fund will support the costs of ongoing operating expenses.

Revenues other than taxes and intergovernmental consist of charges for services, fees, fines, benefit contributions, sales of fixed assets and many others.

In 2025, Alamosa County's total revenues are budgeted at \$53.4 million. This reflects a \$1.7 million decrease or 3% under 2024 budgeted revenue.

Sales Tax Revenue



Lease Purchase Agreements

Alamosa County Services and Department of Human Services Building Lease

An annually renewable Lease Purchase Agreement, dated December 9, 2013, was entered into between a Bank, as lessor, and Alamosa County (the "County"), as lessee. The Bank issued \$2,735,000 to the County to construct the new Annex building. The County is leasing the Department of Human Services building back at 3.9% interest via the Lease Purchase Agreement. The County used the proceeds to repay the 2009 lease purchase agreement and to construct the new Annex building. The lease is through December 2033.

2016 Justice Center Lease Agreement

An annually renewable Lease Purchase Agreement, dated October 15, 2016, was entered into between UMB Bank, as lessor, and Alamosa County, as lessee. UMB Bank issued \$21,735,000 of Certificates of Participation Series 2016 to finance the acquisition, construction, installation and equipping of various public improvements and paying the costs of issuance by UMB Bank. Payments are due in bi-annual installments which include interest from 2.00% to 5.00%. The lease is through November 2035.

Alamosa County and John Deere Financial Lease

Alamosa County entered into a Lease Purchase Agreement in 2022 between John Deere Financial, as lessor, and Alamosa County, as lessee, for the purchase of a John Deere Motor Grader. Payments will be due in annual installments which include interest at a rate of 4.45% through 2027.

Alamosa County also entered into a Lease Purchase Agreement in 2023 between San Luis Valley Federal Bank, as lessor, and Alamosa County, as lessee. This agreement was for the purchase of a Caterpillar Motor Grader. Payments will be due in annual installments which include interest at a rate of 5.875% through 2028.

Alamosa County 2025 Leases In Process

Alamosa County is considering additional lease purchase agreement for equipment which will commence in 2025. Payments will be due in annual installments.

	Interest	Principal	Total	2025 Payments
Real Property Lease Purchase Agreements				
Department of Human Services Building	462,503	1,031,259	1,493,762	197,620
Justice Center Building	4,708,700	15,650,000	20,358,700	1,699,500
Total Real Property Lease Purchase Agreements	5,171,203	16,681,259	21,852,462	1,897,120
Budgeted lease agreements not involving Real Property				
John Deere Financial Services 2023	9,259	64,956	74,215	74,215
Caterpillar Motor Grader: San Luis Valley Federal 2024	14,590	56,860	71,450	71,450
Tandem Truck 2024	50,000	486,000	536,000	222,135
Motor Grader 2025	10,200	102,000	112,200	112,200
Mini Excavator	1,620	16,200	17,820	17,820
Budgeted Lease Agreements not involving Real Property	85,669	726,016	811,685	497,820

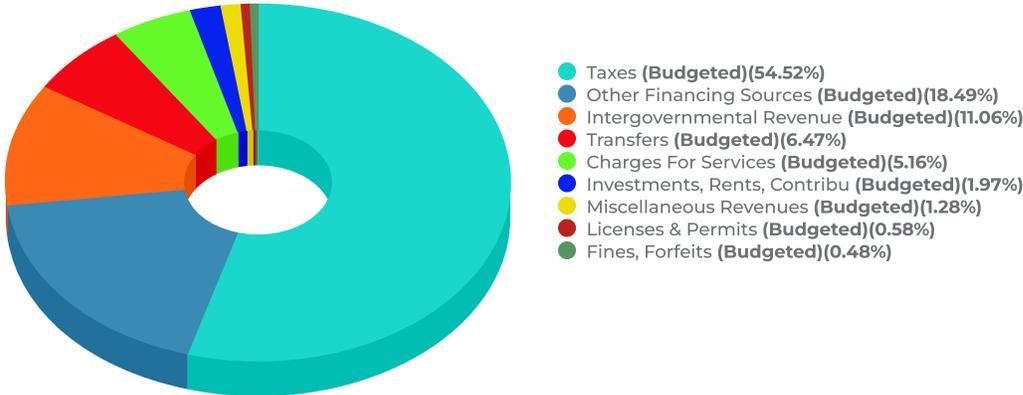
	Total Annual Lease payments	2025 Revenue	Lease Service Coverage Ratio
Department of Human Services Building	197,620	21,730,244	0.01
Justice Center Building	1,699,500	9,965,187	0.17
Road & Bridge: John Deere Financial Services	74,215		
Road & Bridge: San Luis Valley Federal	71,450		
Road & Bridge: Tandem Truck 2024	222,135		
Road & Bridge: Motor Grader 2025	112,200		
Road & Bridge: Cat 305 - Mini Excavator	17,820		
Total Road & Bridge Lease Payments	497,820	7,658,867	0.06

FUNDS

County General Fund

Revenue Summary

County General Fund 2025 Revenue



Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Taxes				
GENERAL PROPERTY TAX	110.0031.3101	\$4,265,936	\$4,304,126	\$4,529,344
SPECIFIC OWNERSHIP TAX	110.0031.3102	\$574,436	\$475,611	\$522,258
DELINQUENT PROPERTY TAX	110.0031.3103	\$117,486	\$9,579	\$9,500
CURRENT INTEREST	110.0031.3104	\$18,639	\$5,420	\$3,871
GENERAL SALES & USE TAX	110.0031.3105	\$3,007,256	\$3,036,444	\$3,174,078
CIGARETTE TAX	110.0031.3106	\$5,576	\$2,936	\$3,746
DELINQUENT INTEREST	110.0031.3107	\$70,394	\$500	\$500
SB22 238	110.0031.3110	\$0	\$341,385	\$0
SB23B 001	110.0031.3113	\$0	\$296,694	\$178,387
Total Taxes:		\$8,059,723	\$8,472,697	\$8,421,683
Licenses & Permits				
LIQUOR LICENSES	110.0032.3201	\$413	\$550	\$1,000
PROF & OCCUP LIC & PERMITS	110.0032.3202	\$90,200	\$0	\$0
BUILDING PERMITS	110.0032.3203	\$119,514	\$80,000	\$65,000
SEPTIC PERMITS	110.0032.3204	\$24,930	\$18,224	\$20,000
MISC NONBUSINESS LIC & PERMI	110.0032.3205	\$2,600	\$2,700	\$2,500
SEX OFFENDERS REGISTRATION	110.0032.3206	\$815	\$938	\$750
SIGN PERMIT	110.0032.3208	\$191	\$700	\$200
Total Licenses & Permits:		\$238,662	\$103,111	\$89,450
Intergovernmental Revenue				
VETERANS AFFAIRS	110.0033.3301	\$101,071	\$65,000	\$75,000
FOREST RESERVE-PILT	110.0033.3303	\$2,247	\$2,104	\$1,000
EMERGENCY MGMT	110.0033.3304	\$8,649	\$0	\$0
MINERAL LEASING	110.0033.3314	\$5,376	\$0	\$500
DUI GRANTS	110.0033.3331	\$5,935	\$5,019	\$5,000
SLV ADVOCACY GRANT	110.0033.3332	\$50,078	\$90,801	\$90,801
COURT SECURITY GRANT	110.0033.3333	\$111,734	\$116,957	\$116,957
STATE GRANTS	110.0033.3335	\$56,651	\$723,887	\$685,000
CLERK E-RECORDING GRANTS	110.0033.3350	\$0	\$58,837	\$44,000
COMMUNITY DEVELOPMENT BLOCK	110.0033.3351	\$2,571	\$0	\$0
VOCA - VICTIM ASSISTANCE	110.0033.3355	\$190,381	\$196,732	\$194,826
VALE-VICTIM ASSISTANCE	110.0033.3358	\$19,819	\$20,500	\$25,000
PEACE OFFICER MENTAL HEALTH	110.0033.3359	\$105,354	\$100,000	\$100,000
JBBS GRANT PASS-THROUGH	110.0033.3360	\$233,441	\$245,000	\$245,000
COST ALLOCATION	110.0033.3361	\$136,435	\$125,000	\$125,000
CDBG GRANT	110.0033.3375	\$287,000	\$0	\$0
MISCELLANEOUS GRANTS	110.0033.3399	\$8,116	\$16,875	\$0
VICT. ADV. SHIELD 10-78	110.0036.3355	\$3,650	\$0	\$0
VICTIM ASSISTANCE - OTHER	110.0038.3355	\$0	\$1,440	\$0
Total Intergovernmental Revenue:		\$1,328,508	\$1,768,151	\$1,708,084

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Charges For Services				
LAND USE POSTAGE FEES	110.0034.3400	\$1,369	\$0	\$0
CLERK DAILY RECEIPTS	110.0034.3401	\$3,511	\$9,688	\$3,000
ELECTRONIC FILING FEE	110.0034.3402	\$42,348	\$39,828	\$35,025
CLERKS REGISTRATION LATE FEE	110.0034.3403	\$31,310	\$28,900	\$25,000
CLERK FEES	110.0034.3404	\$126,273	\$150,000	\$145,000
CLERK HIRE	110.0034.3405	\$92,131	\$85,000	\$89,000
POST VENDOR FEES	110.0034.3407	\$956	\$640	\$500
3 1/3 VENDORS FEES	110.0034.3408	\$17,348	\$9,189	\$12,000
MAPPING FEES	110.0034.3409	\$5,800	\$3,075	\$3,000
VITAL STATISTICS	110.0034.3410	\$70,263	\$61,286	\$66,500
SPECIAL USE REVIEW	110.0034.3411	\$5,475	\$2,800	\$5,000
SUBDIVISION/PUD	110.0034.3412	\$6,600	\$2,538	\$7,000
PHOTOCOPIES	110.0034.3413	\$2,700	\$3,983	\$2,000
ADMIN FEES	110.0034.3414	\$7,495	\$4,373	\$4,000
ASSESSORS PENALTIES	110.0034.3415	\$709	\$875	\$875
OWTS PERMIT SURCHARGE	110.0034.3416	\$1,220	\$1,120	\$700
PUBLICATIONS	110.0034.3417	\$39,835	\$102	\$100
LAND USE ADVERTISING	110.0034.3418	\$1,459	\$1,006	\$1,000
ELECTION REIMBURSEMENT	110.0034.3419	\$10,128	\$63,151	\$10,000
SHERIFF FEES	110.0034.3423	\$35,814	\$34,235	\$30,000
INMATE HOUSING	110.0034.3424	\$86,602	\$40,547	\$25,000
CHP CBI FEES	110.0034.3425	\$1,827	\$249	\$0
COST OF CARE	110.0034.3429	\$5,322	\$2,711	\$1,500
COMMISSARY COMMISSION	110.0034.3430	\$50,588	\$15,000	\$15,000
COUNTY TREASURER FEES	110.0034.3443	\$292,603	\$316,000	\$316,000
1041 REVIEW FEES	110.0034.3444	\$0	\$30,000	\$0
Total Charges For Services:		\$939,684	\$906,294	\$797,200
Fines, Forfeits				
MODEL TRAFFIC CODE FINES	110.0035.3501	\$69,641	\$34,631	\$69,000
RESTITUTION FINES	110.0035.3502	\$3,934	\$2,878	\$3,000
DUI FINES	110.0035.3503	\$2,389	\$1,762	\$1,500
CODE ENFORCEMENT	110.0035.3505	\$0	\$1,305	\$0
Total Fines, Forfeits:		\$75,964	\$40,576	\$73,500
Investments, Rents, Contribu				
INTEREST ON INVESTMENTS	110.0036.3610	\$1,182,482	\$1,203,571	\$300,000
RENT-MISC	110.0036.3626	\$46,415	\$5,430	\$5,000
Total Investments, Rents, Contribu:		\$1,228,897	\$1,209,001	\$305,000
Miscellaneous Revenues				
DISHONORED CHECK FEES	110.0038.3801	\$200	\$40	\$200
DHS SALARY REIMB	110.0038.3802	\$127,056	\$89,788	\$89,788
PUBLIC TRUSTEE SALARY REIMB	110.0038.3804	\$12,500	\$12,500	\$12,500

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
POSTAGE REIMBURSEMENT	110.0038.3808	\$4,508	\$3,817	\$40
SUPPLIES REIMBURSEMENT	110.0038.3809	\$540	\$0	\$750
VETERAN LOCAL GRANT	110.0038.3811	\$0	\$0	\$20,000
MISCELLANEOUS	110.0038.3812	\$61,613	\$38,013	\$20,000
OTHER REIMBURSEMENT	110.0038.3816	\$4,605	\$14,043	\$53,747
Total Miscellaneous Revenues:		\$211,023	\$158,201	\$197,025
Other Financing Sources				
TRANSFER FROM OTHER FUNDS	110.0039.3910	\$2,902,508	\$2,619,039	\$2,906,037
DISPOSAL OF FIXED ASSETS	110.0039.3950	\$231,452	\$0	\$0
Total Other Financing Sources:		\$3,133,960	\$2,619,039	\$2,906,037
Transfers				
LOAN PROCEEDS	110.0099.9999	\$0	\$500,000	\$1,000,000
Total Transfers:		\$0	\$500,000	\$1,000,000
Total Revenue Source:		\$15,216,420	\$15,777,068	\$15,497,978

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Expenditures				
General Government				
County Commissioners				
DEPARTMENT HEAD SALARIES	110.1000.4105	\$237,516	\$237,233	\$268,259
HEALTH INSURANCE	110.1000.4210	\$14,263	\$18,372	\$25,000
LIFE INSURANCE	110.1000.4211	\$0	\$137	\$175
HSA	110.1000.4215	\$215	\$0	\$0
FICA	110.1000.4220	\$17,501	\$16,891	\$22,000
RETIREMENT	110.1000.4231	\$9,501	\$9,246	\$11,000
WORKMANS COMPENSATION	110.1000.4260	\$715	\$653	\$900
DENTAL	110.1000.4290	\$600	\$719	\$850
VISION	110.1000.4291	\$223	\$230	\$300
UAS PROJECT	110.1000.4331	\$2,490	\$0	\$0
DUES & MEETINGS	110.1000.4501	\$7,260	\$7,000	\$2,000
TRAINING	110.1000.4505	\$1,826	\$21,000	\$10,000
TELEPHONE	110.1000.4530	\$2,247	\$1,578	\$2,000
ADVERTISING & LEGAL NOTICES	110.1000.4540	\$2,309	\$1,835	\$2,000
TRAVEL EXPENSE	110.1000.4580	\$7,252	\$909	\$0
OFFICE SUPPLIES	110.1000.4610	\$1,764	\$2,854	\$2,000
OPERATING SUPPLIES	110.1000.4615	\$4,348	\$3,701	\$2,500
MISCELLANEOUS	110.1000.4800	-\$2,473	\$15	\$0
CAPITAL OUTLAY - NON DEPR.	110.1000.4997		\$0	\$300
Total County Commissioners:		\$307,556	\$322,373	\$349,284
County Administrator				
DEPARTMENT HEAD SALARIES	110.1050.4105	\$119,418	\$123,914	\$132,000
SALARIES	110.1050.4110	\$46,405	\$49,806	\$52,110
OVERTIME	110.1050.4130	\$913	\$45	\$1,000
HEALTH INSURANCE	110.1050.4210	\$14,962	\$18,586	\$20,000
LIFE INSURANCE	110.1050.4211	\$0	\$95	\$125
HSA	110.1050.4215	\$215	\$0	\$0
FICA	110.1050.4220	\$12,198	\$13,800	\$14,000
RETIREMENT	110.1050.4231	\$5,834	\$7,000	\$7,500
UNEMPLOYMENT INSURANCE	110.1050.4250	\$334	\$336	\$200
WORKMANS COMPENSATION	110.1050.4260	\$303	\$212	\$300
DENTAL	110.1050.4290	\$611	\$668	\$735
VISION	110.1050.4291	\$110	\$109	\$125
DUES & MEETINGS	110.1050.4501	\$4,359	\$4,000	\$3,000
TRAINING	110.1050.4505	\$0	\$3,000	\$1,000
TELEPHONE	110.1050.4530	\$785	\$125	\$500
TRAVEL EXPENSE	110.1050.4580	\$283	\$1,000	\$1,000
OFFICE SUPPLIES	110.1050.4610	\$330	\$1,000	\$700
OPERATING SUPPLIES	110.1050.4615	\$916	\$2,295	\$1,000
Total County Administrator:		\$207,976	\$225,990	\$235,295

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Other Administrative Offices				
AUDIT	110.1100.4331	\$23,460	\$23,975	\$25,000
COMPUTER PROGRAM/NTWRK/CNTRCT	110.1100.4333	\$34,548	\$61,163	\$55,250
MAINTENANCE CONTRACTS	110.1100.4435	\$35,676	\$35,561	\$36,000
DUES & MEETINGS	110.1100.4501	\$23,249	\$17,000	\$15,000
TRAINING	110.1100.4505	\$158	\$199	\$0
INSURANCE	110.1100.4520	\$329,068	\$367,493	\$424,880
TELEPHONE	110.1100.4530	\$3,049	\$1,452	\$1,750
POSTAGE	110.1100.4551	\$3,502	\$3,929	\$4,000
OFFICE SUPPLIES	110.1100.4610	\$5,093	\$6,000	\$2,000
OPERATING SUPPLIES	110.1100.4615	\$40,087	\$17,589	\$9,000
EMPLOYEES UNITY	110.1100.4631	\$3,062	\$5,000	\$4,000
CONTRA INDIRECT EXPENDITURES	110.1100.4998	-\$3,152		\$0
CAPITAL OUTLAY	110.1100.4999	\$0	\$38,571	\$0
Total Other Administrative Offices:		\$497,800	\$577,933	\$576,880
Finance				
DEPARTMENT HEAD SALARIES	110.1150.4105	\$88,753	\$91,967	\$98,275
SALARIES	110.1150.4110	\$105,261	\$65,566	\$102,115
OVERTIME	110.1150.4130	\$1,437	\$250	\$1,000
HEALTH INSURANCE	110.1150.4210	\$28,407	\$36,227	\$42,000
LIFE INSURANCE	110.1150.4211	\$0	\$137	\$175
HSA	110.1150.4215	\$215	\$0	\$215
FICA	110.1150.4220	\$13,973	\$12,500	\$16,170
RETIREMENT	110.1150.4231	\$5,553	\$6,385	\$9,600
UNEMPLOYMENT INSURANCE	110.1150.4250	\$469	\$316	\$600
WORKMANS COMPENSATION	110.1150.4260	\$246	\$163	\$500
DENTAL	110.1150.4290	\$877	\$1,272	\$2,200
VISION	110.1150.4291	\$181	\$170	\$400
OTHER PROFESSIONAL SERVICES	110.1150.4330	\$31,000	\$25,750	\$27,000
COMPUTER PROGRAM/NTWRK/CNTRCT	110.1150.4333	\$23,829	\$21,522	\$26,000
DUES & MEETINGS	110.1150.4501	\$638	\$1,500	\$2,000
TRAINING	110.1150.4505	\$5,127	\$5,600	\$5,600
TELEPHONE	110.1150.4530	\$532	\$428	\$1,000
ADVERTISING & LEGAL NOTICES	110.1150.4540	\$86	\$0	\$0
POSTAGE	110.1150.4551	\$0	\$100	\$100
TRAVEL EXPENSE	110.1150.4580	\$220	\$250	\$350
OFFICE SUPPLIES	110.1150.4610	\$893	\$1,000	\$1,200
OPERATING SUPPLIES	110.1150.4615	\$3,355	\$4,629	\$3,700
CAPITAL OUTLAY	110.1150.4999	\$0	\$0	\$350,000
Total Finance:		\$311,052	\$275,732	\$690,200
Human Resources				
DEPARTMENT HEAD SALARIES	110.1200.4105	\$68,485	\$74,800	\$80,000

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
HEALTH INSURANCE	110.1200.4210	\$1,272	\$0	\$0
LIFE INSURANCE	110.1200.4211	\$0	\$69	\$100
HSA	110.1200.4215	\$215	\$0	\$0
FICA	110.1200.4220	\$5,200	\$5,527	\$6,300
RETIREMENT	110.1200.4231	\$0	\$2,308	\$3,000
UNEMPLOYMENT INSURANCE	110.1200.4250	\$266	\$148	\$300
WORKMANS COMPENSATION	110.1200.4260	\$120	\$57	\$200
DENTAL	110.1200.4290	\$50	\$0	\$0
VISION	110.1200.4291	\$10	\$0	\$0
MAINTENANCE CONTRACTS	110.1200.4335	\$2,097	\$6,000	\$1,508
DUES & MEETINGS	110.1200.4501	\$357	\$1,000	\$2,500
TRAINING	110.1200.4505	\$1,123	\$5,338	\$15,000
TELEPHONE	110.1200.4530	\$478	\$380	\$545
ADVERTISING & LEGAL NOTICES	110.1200.4540	\$0	\$0	\$200
TRAVEL EXPENSE	110.1200.4580	\$0	\$100	\$400
OFFICE SUPPLIES	110.1200.4610	\$452	\$650	\$500
OPERATING SUPPLIES	110.1200.4615	\$1,365	\$1,500	\$1,500
EMPLOYEES UNITY	110.1200.4631		\$0	\$2,000
Total Human Resources:		\$81,488	\$97,876	\$114,053
County Assessor				
DEPARTMENT HEAD SALARIES	110.1250.4105	\$81,465	\$81,465	\$81,465
SALARIES	110.1250.4110	\$284,553	\$238,121	\$282,000
OVERTIME	110.1250.4130	\$1,704	\$796	\$6,000
HEALTH INSURANCE	110.1250.4210	\$49,967	\$45,200	\$72,750
LIFE INSURANCE	110.1250.4211	\$0	\$339	\$400
HSA	110.1250.4215	\$430	\$0	\$0
FICA	110.1250.4220	\$26,566	\$22,854	\$28,000
RETIREMENT	110.1250.4231	\$13,885	\$12,255	\$14,750
UNEMPLOYMENT INSURANCE	110.1250.4250	\$444	\$410	\$500
WORKMANS COMPENSATION	110.1250.4260	\$4,920	\$4,501	\$5,000
DENTAL	110.1250.4290	\$2,021	\$2,178	\$2,500
VISION	110.1250.4291	\$363	\$352	\$500
OTHER PROFESSIONAL SERVICES	110.1250.4330	\$40,639	\$60,000	\$50,000
COMPUTER PROGRM/NTWRK/CNTRCT	110.1250.4333	\$41,424	\$58,000	\$55,000
MAINTENANCE CONTRACTS	110.1250.4335	\$3,800	\$5,246	\$5,000
CERTIFICATION	110.1250.4338	\$531	\$1,000	\$1,250
MAPPING UPDATE	110.1250.4339	\$0	\$4,000	\$5,000
REPAIRS & MAINTENANCE	110.1250.4430	\$4,504	\$2,101	\$4,500
INTERNAL SERVICE FUND	110.1250.4442	\$13,174	\$8,333	\$8,333
DUES & MEETINGS	110.1250.4501	\$1,852	\$6,000	\$3,750
TRAINING	110.1250.4505	\$5,129	\$7,000	\$7,750
TELEPHONE	110.1250.4530	\$1,071	\$1,229	\$1,500
ADVERTISING & LEGAL NOTICES	110.1250.4540	\$59	\$1,033	\$1,100

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
POSTAGE	110.1250.4551	\$7,464	\$1,922	\$9,750
TRAVEL EXPENSE	110.1250.4580	\$641	\$5,000	\$2,350
OPERATING SUPPLIES	110.1250.4615	\$15,337	\$9,104	\$12,825
CAPITAL OUTLAY - NON DEPR.	110.1250.4997		\$0	\$6,500
CAPITAL OUTLAY	110.1250.4999	\$15,208	\$0	\$1,000
Total County Assessor:		\$617,151	\$578,440	\$669,473
County Clerk/Operations				
DEPARTMENT HEAD SALARIES	110.1300.4105	\$82,425	\$81,465	\$81,465
SALARIES	110.1300.4110	\$309,879	\$265,546	\$296,000
OVERTIME	110.1300.4130	\$4,314	\$292	\$500
HEALTH INSURANCE	110.1300.4210	\$46,643	\$73,876	\$84,000
LIFE INSURANCE	110.1300.4211	\$0	\$451	\$600
HSA	110.1300.4215	\$215	\$0	\$0
FICA	110.1300.4220	\$28,775	\$24,737	\$29,500
RETIREMENT	110.1300.4231	\$7,533	\$9,555	\$15,500
UNEMPLOYMENT INSURANCE	110.1300.4250	\$629	\$456	\$750
WORKMANS COMPENSATION	110.1300.4260	\$468	\$381	\$570
DENTAL	110.1300.4290	\$2,299	\$2,960	\$3,250
VISION	110.1300.4291	\$412	\$479	\$550
COMPUTER PROGRAM/NTWRK/CNTRCT	110.1300.4333	\$210	\$27	\$0
MAINTENANCE CONTRACTS	110.1300.4335	\$10,803	\$0	\$0
E-RECORDING	110.1300.4336	\$29,515	\$15,763	\$30,000
DUES & MEETINGS	110.1300.4501	\$1,455	\$1,785	\$1,700
TRAINING	110.1300.4505	\$2,135	\$984	\$2,000
TELEPHONE	110.1300.4530	\$375	\$1,029	\$1,500
ADVERTISING & LEGAL NOTICES	110.1300.4540	\$0	\$0	\$250
POSTAGE	110.1300.4551	\$9,615	\$8,672	\$7,000
TRAVEL EXPENSE	110.1300.4580	\$277	\$255	\$500
OFFICE SUPPLIES	110.1300.4610	\$1,882	\$1,000	\$500
OPERATING SUPPLIES	110.1300.4615	\$24,075	\$21,495	\$20,000
Total County Clerk/Operations:		\$563,933	\$511,207	\$576,135
County Clerk-Elections				
SALARIES	110.1350.4110	\$29,574	\$122,000	\$96,000
OVERTIME	110.1350.4130	\$187	\$8,050	\$1,000
HEALTH INSURANCE	110.1350.4210	\$4,454	\$23,640	\$26,000
LIFE INSURANCE	110.1350.4211	\$0	\$137	\$175
HSA	110.1350.4215	\$0	\$0	\$215
FICA	110.1350.4220	\$1,844	\$7,379	\$7,500
RETIREMENT	110.1350.4231	\$963	\$3,682	\$4,000
UNEMPLOYMENT INSURANCE	110.1350.4250	\$51	\$175	\$300
WORKMANS COMPENSATION	110.1350.4260	\$0	\$255	\$200
DENTAL	110.1350.4290	\$157	\$668	\$700

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
VISION	110.1350.4291	\$27	\$109	\$150
OTHER PROFESSIONAL SERVICES	110.1350.4330	\$0	\$0	\$5,000
COMPUTER PROGRM/NTWRK/CNTRCT	110.1350.4333	\$190	\$600	\$250
OUTSIDE EQUIP RENTAL	110.1350.4445	\$20,944	\$28,484	\$22,000
DUES & MEETINGS	110.1350.4501	\$45	\$1,000	\$0
TRAINING	110.1350.4505	\$3,752	\$11,962	\$1,000
TELEPHONE	110.1350.4530		\$0	\$100
ADVERTISING & LEGAL NOTICES	110.1350.4540	\$736	\$2,300	\$800
POSTAGE	110.1350.4551	\$5,773	\$15,630	\$3,000
TRAVEL EXPENSE	110.1350.4580	\$0	\$575	\$600
OFFICE SUPPLIES	110.1350.4610	\$0	\$1,500	\$500
OPERATING SUPPLIES	110.1350.4615	\$45,872	\$52,945	\$12,000
MISCELLANEOUS	110.1350.4800	\$326	\$627	\$200
Total County Clerk-Elections:		\$114,895	\$281,719	\$181,690
Cnty Clerk-Vital Statistics				
BIRTH CERTIFICATES	110.1351.4337	\$9,544	\$9,000	\$9,000
DEATH CERTIFICATES	110.1351.4338	\$13,991	\$9,000	\$9,000
TRAVEL EXPENSE	110.1351.4580	\$904	\$500	\$500
OFFICE SUPPLIES	110.1351.4610	\$1,382	\$797	\$600
OPERATING SUPPLIES	110.1351.4615	\$2,266	\$1,000	\$1,000
Total Cnty Clerk-Vital Statistics:		\$28,087	\$20,297	\$20,100
County Treasurer				
DEPARTMENT HEAD SALARIES	110.1400.4105	\$81,465	\$81,465	\$81,465
SALARIES	110.1400.4110	\$167,665	\$166,671	\$185,000
OVERTIME	110.1400.4130	\$869	\$258	\$500
HEALTH INSURANCE	110.1400.4210	\$37,318	\$46,086	\$67,000
LIFE INSURANCE	110.1400.4211	\$0	\$283	\$500
HSA	110.1400.4215	\$0	\$215	\$0
FICA	110.1400.4220	\$17,905	\$19,639	\$21,000
RETIREMENT	110.1400.4231	\$8,504	\$10,045	\$11,000
UNEMPLOYMENT INSURANCE	110.1400.4250	\$337	\$293	\$700
WORKMANS COMPENSATION	110.1400.4260	\$343	\$265	\$500
DENTAL	110.1400.4290	\$1,238	\$1,474	\$2,150
VISION	110.1400.4291	\$222	\$239	\$500
COMPUTER PROGRM/NTWRK/CNTRCT	110.1400.4333	\$58,317	\$32,109	\$38,750
MAINTENANCE CONTRACTS	110.1400.4335	\$4,319	\$6,545	\$6,000
DUES & MEETINGS	110.1400.4501	\$2,957	\$3,500	\$500
TRAINING	110.1400.4505	\$4,098	\$2,500	\$2,000
TELEPHONE	110.1400.4530	\$1,071	\$1,710	\$2,000
ADVERTISING & LEGAL NOTICES	110.1400.4540	\$42,845	\$1,004	\$33,000
POSTAGE	110.1400.4551	\$13,216	\$16,378	\$18,500
TRAVEL EXPENSE	110.1400.4580	\$835	\$1,000	\$1,000

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
OFFICE SUPPLIES	110.1400.4610	\$59	\$0	\$0
OPERATING SUPPLIES	110.1400.4615	\$6,491	\$14,986	\$9,500
MISCELLANEOUS	110.1400.4800	\$125	\$0	\$0
CAPITAL OUTLAY - NON DEPR.	110.1400.4997		\$0	\$2,000
CAPITAL OUTLAY	110.1400.4999	\$68,971	\$485,000	\$12,000
OTHER PROFESSIONAL SERVICE	110.1400.4330		\$0	\$35,000
Total County Treasurer:		\$519,173	\$891,665	\$530,565
Buildings & Grounds				
DEPARTMENT HEAD SALARIES	110.1450.4105	\$87,006	\$87,105	\$95,000
SALARIES	110.1450.4110	\$233,300	\$230,356	\$260,004
PART TIME SALARIES	110.1450.4120	\$0	\$0	\$10,000
HEALTH INSURANCE	110.1450.4210	\$51,788	\$38,376	\$37,500
LIFE INSURANCE	110.1450.4211	\$0	\$350	\$450
FICA	110.1450.4220	\$22,849	\$22,970	\$29,000
RETIREMENT	110.1450.4231	\$10,866	\$11,561	\$15,000
UNEMPLOYMENT INSURANCE	110.1450.4250	\$641	\$438	\$900
WORKMANS COMPENSATION	110.1450.4260	\$11,141	\$10,439	\$12,000
DENTAL	110.1450.4290	\$2,029	\$1,996	\$2,500
VISION	110.1450.4291	\$364	\$323	\$500
UNIFORM ALLOWANCE	110.1450.4292	\$1,780	\$1,123	\$1,500
CONTRACT WORK	110.1450.4354	\$1,600	\$0	\$0
INSPECTIONS/PERMITS	110.1450.4356	\$8,148	\$12,083	\$9,500
SMALL EQUIPMENT	110.1450.4382	\$2,527	\$0	\$10,000
ANNEX BLDG-GAS & ELECTRIC	110.1450.4401	\$20,526	\$15,525	\$21,000
FACILITY/F.B. GAS/ELECT	110.1450.4402	\$7,356	\$6,865	\$8,000
ADMIN GAS/ELECTRIC	110.1450.4403	\$28,568	\$26,875	\$30,500
PARK ELECTRIC	110.1450.4404	\$7,624	\$10,421	\$12,000
ROP UTILITIES	110.1450.4405	\$1,287	\$0	\$0
CORONER GAS/ELECTRIC	110.1450.4408		\$0	\$8,000
ANNEX BLDG-WATER/SEWER/TRASH	110.1450.4412	\$7,977	\$6,004	\$6,000
FACILITY/F.B. WATER	110.1450.4413	\$300	\$284	\$500
ADMIN WATER/SEWER/TRASH	110.1450.4414	\$2,789	\$2,611	\$3,500
CORONER WATER/SEWER/TRASH	110.1450.4416		\$0	\$2,500
REPAIRS & MAINTENANCE	110.1450.4430	\$85,948	\$68,501	\$73,000
REPAIRS & MAINTENANCE DETENT	110.1450.4432	\$9,412	\$5,872	\$0
INTERNAL SERVICE FUND	110.1450.4442	\$21,692	\$23,970	\$23,232
TRAINING	110.1450.4505	\$47	\$0	\$0
TELEPHONE	110.1450.4530	\$2,281	\$2,009	\$3,200
TRAVEL EXPENSE	110.1450.4580	\$270	\$506	\$500
OPERATING SUPPLIES	110.1450.4615	\$21,026	\$18,482	\$20,000
LANDSCAPING	110.1450.4621	\$2,915	\$663	\$3,000
MISCELLANEOUS	110.1450.4800	\$247	\$500	\$500
SEASONAL EXPENSE	110.1450.4830	\$578	\$1,500	\$1,500

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
CAPITAL OUTLAY	110.1450.4999	\$0	\$3,560	\$0
Total Buildings & Grounds:		\$654,885	\$611,268	\$700,786
Public Trustee				
DEPARTMENT HEAD SALARIES	110.1475.4105	\$12,500	\$12,500	\$12,500
SALARIES	110.1475.4110	\$0	\$3,000	\$3,000
FICA	110.1475.4220	\$829	\$1,186	\$1,186
RETIREMENT	110.1475.4231	\$500	\$620	\$620
MISCELLANEOUS	110.1475.4800	\$0	\$100	\$100
Total Public Trustee:		\$13,829	\$17,406	\$17,406
Land Use				
DEPARTMENT HEAD SALARIES	110.1500.4105	\$84,331	\$85,828	\$91,328
SALARIES	110.1500.4110	\$140,143	\$124,388	\$214,000
OVERTIME	110.1500.4130	\$0	\$352	\$0
HEALTH INSURANCE	110.1500.4210	\$22,755	\$20,366	\$13,000
LIFE INSURANCE	110.1500.4211	\$0	\$171	\$400
HSA	110.1500.4215	\$215	\$0	\$0
FICA	110.1500.4220	\$16,578	\$14,466	\$24,000
RETIREMENT	110.1500.4231	\$7,239	\$7,408	\$12,200
UNEMPLOYMENT INSURANCE	110.1500.4250	\$456	\$411	\$639
WORKMANS COMPENSATION	110.1500.4260	\$4,898	\$4,155	\$5,000
DENTAL	110.1500.4290	\$1,489	\$1,495	\$2,000
VISION	110.1500.4291	\$216	\$240	\$300
OTHER PROFESSIONAL SERVICES	110.1500.4330	\$65,069	\$75,000	\$75,000
REVISED COMPREHENSIVE PLAN	110.1500.4332	\$0	\$240,000	\$200,000
COMPUTER PROGRAM/NTWRK/CNTRCT	110.1500.4333	\$6,000	\$8,000	\$9,000
MAINTENANCE CONTRACTS	110.1500.4335	\$8,574	\$7,333	\$5,500
MAPPING UPDATE	110.1500.4339	\$0	\$400	\$0
CODE ENFORCEMENT	110.1500.4345	\$11,743	\$48,024	\$50,000
PLANNING COMMISSION	110.1500.4355	\$3,421	\$2,000	\$4,000
CONTRACT-OUTSIDE INSPECTIONS	110.1500.4357	\$2,588	\$2,667	\$5,000
ISDS PERMITS	110.1500.4358	\$1,560	\$507	\$1,250
GAS/FUEL	110.1500.4395	\$2,781	\$2,258	\$2,500
REPAIRS & MAINTENANCE	110.1500.4430	\$2,789	\$538	\$1,500
INTERNAL SERVICE FUND	110.1500.4442	\$6,678	\$8,904	\$11,518
DUES & MEETINGS	110.1500.4501	\$1,850	\$2,056	\$2,500
TRAINING	110.1500.4505	\$2,361	\$5,154	\$4,000
TELEPHONE	110.1500.4530	\$1,718	\$1,114	\$2,000
ADVERTISING & LEGAL NOTICES	110.1500.4540	\$2,421	\$2,144	\$2,500
POSTAGE	110.1500.4551	\$1,846	\$503	\$2,000
TRAVEL EXPENSE	110.1500.4580	\$171	\$0	\$0
OFFICE SUPPLIES	110.1500.4610	\$2,865	\$3,228	\$3,000
OPERATING SUPPLIES	110.1500.4615	\$5,048	\$6,784	\$5,000

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
LAND USE-REFUND OF PERMIT	110.1500.4802	\$1,395	\$400	\$1,500
CAPITAL OUTLAY - NON DEPR	110.1500.4997		\$0	\$2,500
Total Land Use:		\$409,196	\$676,293	\$753,135
County Surveyor				
HEALTH INSURANCE	110.1550.4210	\$7,562	\$19,346	\$20,000
DENTAL	110.1550.4290	\$246	\$0	\$600
VISION	110.1550.4291	\$44	\$0	\$100
OTHER PROFESSIONAL SERVICES	110.1550.4330	\$4,595	\$4,554	\$5,569
Total County Surveyor:		\$12,448	\$23,900	\$26,269
County Attorney				
WORKMANS COMPENSATION	110.1600.4260	\$466	\$0	\$0
OTHER PROFESSIONAL SERVICES	110.1600.4330	\$32,969	\$112,000	\$123,630
DUES & MEETINGS	110.1600.4501	\$3,728	\$6,898	\$2,200
TRAINING	110.1600.4505	\$325	\$2,086	\$0
TRAVEL EXPENSE	110.1600.4580	\$1,135	\$0	\$2,000
OPERATING SUPPLIES	110.1600.4615	\$151	\$3,500	\$1,000
CAPITAL OUTLAY - NON DEPR.	110.1600.4997		\$0	\$2,500
Total County Attorney:		\$38,773	\$124,484	\$131,330
District Attorney				
DISTRICT ATTORNEY	110.1700.4810	\$732,000	\$633,298	\$633,298
Total District Attorney:		\$732,000	\$633,298	\$633,298
General Government				
TREASURER COLLECTION FEES	110.1999.4347	\$134,174	\$130,000	\$130,000
Total General Government:		\$134,174	\$130,000	\$130,000
County Sheriff				
DEPARTMENT HEAD SALARIES	110.2000.4105	\$105,834	\$105,834	\$105,834
SALARIES	110.2000.4110	\$1,787,369	\$1,965,727	\$2,212,921
OVERTIME	110.2000.4130	\$162,838	\$100,331	\$90,000
HEALTH INSURANCE	110.2000.4210	\$161,900	\$225,439	\$285,000
LIFE INSURANCE	110.2000.4211	\$0	\$1,375	\$1,750
HSA	110.2000.4215	\$430	\$0	\$215
FICA	110.2000.4220	\$152,488	\$150,688	\$179,000
RETIREMENT	110.2000.4231	\$41,448	\$43,983	\$94,000
UNEMPLOYMENT INSURANCE	110.2000.4250	\$3,882	\$3,929	\$5,537
WORKMANS COMPENSATION	110.2000.4260	\$65,543	\$74,076	\$85,500
DENTAL	110.2000.4290	\$5,925	\$7,584	\$7,500
VISION	110.2000.4291	\$1,206	\$1,215	\$2,250
UNIFORM ALLOWANCE	110.2000.4292	\$41,882	\$34,566	\$35,000
OTHER PROFESSIONAL SERVICES	110.2000.4330	\$913	\$1,000	\$1,000
MAINTENANCE CONTRACTS	110.2000.4335	\$61,694	\$60,923	\$65,000

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
MEDICAL TREATMENT	110.2000.4340	\$29,439	\$24,842	\$20,000
DISPATCH	110.2000.4341	\$115,182	\$110,250	\$110,250
MEDICAL OFFICE SUPPLIES	110.2000.4342	\$678	\$1,000	\$1,000
DETENTION CENTER-GAS & ELECT	110.2000.4404	\$92,585	\$80,949	\$80,000
DETENTION CENTER-WATER/SEWER	110.2000.4413	\$25,264	\$22,303	\$22,000
REPAIRS & MAINTENANCE	110.2000.4430	\$7,703	\$6,693	\$10,000
REPAIRS & MAINTENANCE JAIL	110.2000.4433	\$38,243	\$55,233	\$45,000
VEHICLE MAINTENANCE	110.2000.4434	\$67,150	\$66,056	\$65,000
INTERNAL SERVICE FUND	110.2000.4442	\$324	\$0	\$0
DUES & MEETINGS	110.2000.4501	\$62,977	\$59,799	\$55,000
LAUNDRY	110.2000.4502	\$1,619	\$1,108	\$0
TRAINING	110.2000.4505	\$14,252	\$26,498	\$20,000
TELEPHONE	110.2000.4530	\$41,665	\$29,060	\$30,000
ADVERTISING & LEGAL NOTICES	110.2000.4540	\$0	\$500	\$2,000
POSTAGE	110.2000.4551	\$1,271	\$1,559	\$1,800
TRAVEL EXPENSE	110.2000.4580	\$2,527	\$1,665	\$3,000
JAIL TRAVEL	110.2000.4581	\$2,546	\$4,722	\$5,500
OFFICE SUPPLIES	110.2000.4610	\$11,026	\$9,743	\$12,000
INMATE SUPPLIES	110.2000.4614	\$15,336	\$10,984	\$10,000
OPERATING SUPPLIES	110.2000.4615	\$110,384	\$107,469	\$110,000
JAIL OPERATING SUPPLIES	110.2000.4616	\$110,910	\$77,074	\$101,675
INVESTIGATIONS SUPPLY	110.2000.4617	\$282	\$1,500	\$1,500
GAS/FUEL	110.2000.4626	\$77,727	\$55,922	\$55,000
FOOD SERVICES	110.2000.4630	\$224,713	\$227,130	\$245,000
MISCELLANEOUS	110.2000.4800	\$1,838	\$300	\$0
CRIME PREVENTION	110.2000.4836	\$2,613	\$2,500	\$2,500
GRANT MISC	110.2000.4900	\$0	\$35,000	\$0
GRANT PASS/JBBS	110.2000.4901	\$215,044	\$245,000	\$245,000
GRANT SEARCH & RESCUE	110.2000.4906	\$24,045	\$12,882	\$5,000
CAPITAL OUTLAY	110.2000.4999	\$5,732	\$0	\$0
Total County Sheriff:		\$3,896,426	\$4,054,409	\$4,428,732
Sheriff Deputies				
SALARIES	110.2010.4110	\$850,935	\$1,097,185	\$1,111,000
OVERTIME	110.2010.4130	\$97,311	\$55,000	\$50,000
HEALTH INSURANCE	110.2010.4210	\$73,834	\$116,637	\$166,000
LIFE INSURANCE	110.2010.4211	\$0	\$804	\$1,000
HSA	110.2010.4215	\$215	\$0	\$0
FICA	110.2010.4220	\$71,144	\$84,935	\$86,000
RETIREMENT	110.2010.4231	\$29,483	\$43,887	\$46,000
UNEMPLOYMENT INSURANCE	110.2010.4250	\$1,915	\$2,194	\$2,500
WORKMANS COMPENSATION	110.2010.4260	\$34,274	\$37,094	\$41,000
DENTAL	110.2010.4290	\$3,280	\$4,094	\$4,000
VISION	110.2010.4291	\$589	\$628	\$750

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Total Sheriff Deputies:		\$1,162,979	\$1,442,457	\$1,508,250
Victim Advocates				
DEPARTMENT HEAD SALARIES	110.2100.4105	\$0	\$2,937	\$3,250
SALARIES	110.2100.4110	\$4,852	\$4,002	\$2,150
OVERTIME	110.2100.4130	\$15	\$0	\$0
HEALTH INSURANCE	110.2100.4210	\$0	\$0	\$1,000
FICA	110.2100.4220	\$229	\$650	\$800
RETIREMENT	110.2100.4231	\$22	\$300	\$400
UNEMPLOYMENT INSURANCE	110.2100.4250	\$210	\$286	\$300
WORKMANS COMPENSATION	110.2100.4260	\$138	\$237	\$250
VISION	110.2100.4291	\$0	\$0	\$0
TELEPHONE	110.2100.4530	\$420	\$1,000	\$0
OFFICE SUPPLIES	110.2100.4610	\$625	\$0	\$0
OPERATING SUPPLIES	110.2100.4615	\$770	\$1,000	\$0
MISCELLANEOUS	110.2100.4800	\$1,619	\$500	\$0
VICTIM ASSISTANCE	110.2100.4835	\$243	\$2,200	\$0
10 78 GRANT EXPENDITURES	110.2100.4991	\$1,914	\$0	\$0
PEACE OFFICER MENTAL HEALTH	110.2100.4992	\$105,954	\$100,000	\$100,000
CONTRA INDIRECT EXPENDITURES	110.2100.4998	-\$20,050	\$0	\$0
Total Victim Advocates:		\$96,962	\$113,112	\$108,150
Voca Grant				
SALARIES	110.2105.4110	\$117,214	\$100,188	\$97,650
BENEFITS	110.2105.4230	\$16,717	\$11,000	\$11,345
TRAINING	110.2105.4505	\$550	\$2,225	\$15,100
PRINTING	110.2105.4550	\$1,332	\$3,000	\$3,000
TRAVEL EXPENSE	110.2105.4584	\$1,451	\$14,003	\$1,500
OPERATING SUPPLIES	110.2105.4615	\$3,675	\$3,500	\$3,500
MEMO OF AGREE SERVICES	110.2105.4670	\$29,495	\$39,795	\$39,824
VICTIM ASSISTANCE	110.2105.4835	\$2,744	\$5,138	\$5,138
INDIRECT COST ALLOWANCE	110.2105.4998	\$17,307	\$17,885	\$17,769
Total Voca Grant:		\$190,486	\$196,732	\$194,826
Vale Grant				
SALARIES	110.2110.4110	\$6,075	\$9,541	\$11,791
TELEPHONE	110.2110.4530	\$4,410	\$8,640	\$8,640
OFFICE SUPPLIES	110.2110.4610	\$2,742	\$2,319	\$4,569
OPERATING SUPPLIES	110.2110.4615	\$1,657	\$0	\$0
VICTIM ASSISTANCE	110.2110.4835	\$1,858	\$0	\$0
Total Vale Grant:		\$16,742	\$20,500	\$25,000
County Coroner				
DEPARTMENT HEAD SALARIES	110.2200.4105	\$46,254	\$46,094	\$46,094
HEALTH INSURANCE	110.2200.4210	\$6,675	\$14,922	\$17,500

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
LIFE INSURANCE	110.2200.4211	\$0	\$69	\$150
HSA	110.2200.4215	\$215	\$0	\$0
FICA	110.2200.4220	\$3,294	\$2,999	\$4,000
RETIREMENT	110.2200.4231	\$1,850	\$1,796	\$1,950
WORKMANS COMPENSATION	110.2200.4260	\$204	\$181	\$250
DENTAL	110.2200.4290	\$538	\$553	\$750
VISION	110.2200.4291	\$52	\$89	\$150
FEES	110.2200.4342	\$28,027	\$31,400	\$36,480
AUTOPSIES - BA	110.2200.4343	\$55,500	\$48,110	\$67,000
AUTOPSY-TRANSPORATION	110.2200.4344	\$4,219	\$2,634	\$7,000
INDIGENT BURIALS/COSTS	110.2200.4349	\$1,650	\$4,656	\$5,250
GAS/FUEL	110.2200.4395	\$5,862	\$5,419	\$18,000
REPAIRS & MAINTENANCE	110.2200.4430	\$1,075	\$1,820	\$10,000
INTERNAL SERVICE FUND	110.2200.4442	\$11,102	\$22,432	\$22,432
TRAINING	110.2200.4505	\$8,454	\$12,684	\$16,000
TRAVEL EXPENSE	110.2200.4580	\$2,770	\$324	\$700
OFFICE SUPPLIES	110.2200.4610	\$573	\$765	\$3,425
OPERATING SUPPLIES	110.2200.4615	\$3,375	\$3,917	\$8,800
CAPITAL OUTLAY - NON DEPR.	110.2200.4997		\$0	\$1,000
CAPITAL OUTLAY	110.2200.4999	\$0	\$252,920	\$140,000
Total County Coroner:		\$181,688	\$453,782	\$406,931
Emergency Management				
SALARIES	110.2300.4110	\$53,135	\$59,181	\$63,500
OVERTIME	110.2300.4130	\$0	\$330	\$0
HEALTH INSURANCE	110.2300.4210	\$15,767	\$21,305	\$23,000
LIFE INSURANCE	110.2300.4211	\$0	\$69	\$125
HSA	110.2300.4215	\$215	\$0	\$0
FICA	110.2300.4220	\$3,541	\$4,527	\$5,000
RETIREMENT	110.2300.4231	\$2,105	\$2,450	\$2,750
UNEMPLOYMENT INSURANCE	110.2300.4250	\$106	\$97	\$100
WORKMANS COMPENSATION	110.2300.4260	\$945	\$1,009	\$1,200
DENTAL	110.2300.4290	\$643	\$719	\$900
VISION	110.2300.4291	\$115	\$115	\$250
OTHER PROFESSIONAL SERVICES	110.2300.4330	\$6,794	\$7,267	\$8,800
DUES & MEETINGS	110.2300.4501	\$1,480	\$1,668	\$2,200
TRAINING	110.2300.4505	\$1,809	\$5,000	\$5,000
TELEPHONE	110.2300.4530	\$0	\$373	\$480
TRAVEL EXPENSE	110.2300.4580	\$0	\$500	\$1,000
OFFICE SUPPLIES	110.2300.4610	\$38	\$500	\$250
OPERATING SUPPLIES	110.2300.4615	\$3,942	\$2,000	\$1,000
FEMA GRANT EXPENSES	110.2300.4803	\$900	\$0	\$0
SLV HAZARD MITIGATION	110.2300.4817	\$12,391	\$0	\$0
CAPITAL OUTLAY - NON DEPR.	110.2300.4997		\$0	\$4,000

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Total Emergency Management:		\$103,929	\$107,110	\$119,555
Veterans Office				
DEPARTMENT HEAD SALARIES	110.6010.4105	\$0	\$37,682	\$45,900
SALARIES	110.6010.4110	\$46,874	\$25,186	\$41,000
FICA	110.6010.4220	\$3,586	\$4,809	\$6,700
RETIREMENT	110.6010.4231	\$1,686	\$1,507	\$1,840
UNEMPLOYMENT INSURANCE	110.6010.4250	\$94	\$133	\$100
WORKMANS COMPENSATION	110.6010.4260	\$36	\$33	\$55
OTHER PROFESSIONAL SERVICES	110.6010.4330	\$16,647	\$680	\$1,000
INTERNAL SERVICE FUND	110.6010.4442	\$3,666	\$3,667	\$3,667
DUES & MEETINGS	110.6010.4501	\$117	\$500	\$500
TRAINING	110.6010.4505	\$0	\$0	\$500
TELEPHONE	110.6010.4530	\$1,048	\$1,029	\$1,300
POSTAGE	110.6010.4551	\$8	\$0	\$0
TRAVEL EXPENSE	110.6010.4580	\$1,012	\$71	\$1,000
OFFICE SUPPLIES	110.6010.4610	\$581	\$600	\$500
OPERATING SUPPLIES	110.6010.4615	\$14,868	\$11,259	\$13,000
GRANT VETERANS	110.6010.4842	\$65,220	\$65,000	\$75,000
CAPITAL OUTLAY - F,F,E	110.6010.4910	\$0	\$0	\$3,000
Total Veterans Office:		\$155,444	\$152,156	\$195,062
Intergovernmental Transfers				
MISCELLANEOUS	110.8000.4800	\$0	\$100,000	\$82,000
TRANSFER TO AIRPORT	110.8000.4880	\$100,000	\$700,000	\$520,000
COMMUNITY DEVELOPMENT	110.8000.4890	\$287,000	\$0	\$0
Total Intergovernmental Transfers:		\$387,000	\$800,000	\$602,000
Other Financing Uses				
TRANSFER TO OTHER FUNDS	110.9000.4881	\$110,000	\$800,000	\$1,539,000
Total Other Financing Uses:		\$110,000	\$800,000	\$1,539,000
SLV Justice League Advocate				
DEPARTMENT HEAD SALARIES	110.2115.4105	\$3,117	\$0	\$0
SALARIES	110.2115.4110	\$24,496	\$33,304	\$33,304
BENEFITS	110.2115.4230	\$2,159	\$6,994	\$6,994
OTHER PROFESSIONAL SERVICES	110.2115.4330	\$4,830	\$21,148	\$21,148
TRAVEL EXPENSE	110.2115.4580	\$376	\$6,800	\$6,800
OPERATING SUPPLIES	110.2115.4615	\$11,032	\$14,300	\$14,300
INDIRECT COST ALLOWANCE	110.2115.4998	\$4,553	\$8,255	\$8,255
Total SLV Justice League Advocate:		\$50,562	\$90,801	\$90,801
P.R.O.M Grant				
SALARIES	110.2116.4110	\$5,514	\$25,000	\$70,913
BENEFITS	110.2116.4230	\$1,637	\$10,000	\$25,005

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
OTHER PROFESSIONAL SERVICES	110.2116.4330	\$4,200	\$10,000	\$17,400
TRAINING	110.2116.4505	\$0	\$4,000	\$6,390
OPERATING SUPPLIES	110.2116.4615	\$2,210	\$32,000	\$9,435
INDIRECT	110.2116.4998	\$1,342	\$10,000	\$19,372
Total P.R.O.M Grant:		\$14,904	\$91,000	\$148,516
Total General Government:		\$11,611,537	\$14,321,941	\$15,702,721
Total Expenditures:		\$11,611,537	\$14,321,941	\$15,702,721

County General Fund Balance

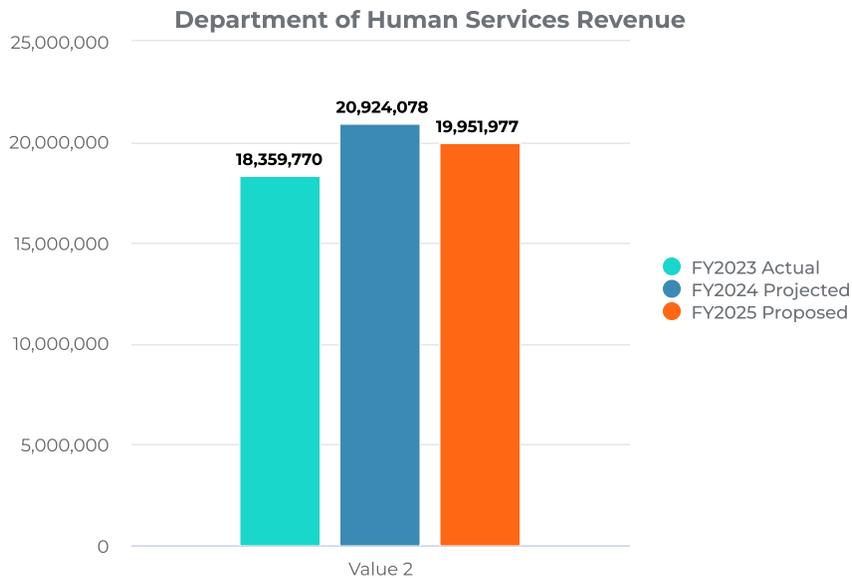
	FY2024 Projected	2025 Proposed Budget
Beginning Fund Balance:	\$13,997,233	\$15,452,360
Revenues	\$15,777,068	\$15,497,899
Expenditures	\$14,321,941	\$15,702,721
Total Revenues Less Expenditures:	\$1,455,127	(\$204,822)
Ending Fund Balance:	\$15,452,360	\$15,247,538

Department Of Human Services

Revenues Summary

\$19,951,977 \$972,101 Decrease

5% decrease vs Prior Year



Revenues by Source

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Taxes				
GENERAL PROPERTY TAX	111.0031.3101	\$717,884.53	\$793,733.00	\$757,081.00
SPECIFIC OWNERSHIP TAX	111.0031.3102	\$97,162.53	\$90,000.00	\$90,000.00
DELINQUENT PROPERTY TAX	111.0031.3103	\$20,073.55	\$5,000.00	\$5,000.00
CURRENT INTEREST	111.0031.3104	\$3,152.56	\$4,000.00	\$4,000.00
DELINQUENT INTEREST	111.0031.3107	\$12,260.24	\$0.00	\$0.00
Total Taxes:		\$850,533.41	\$892,733.00	\$856,081.00
Intergovernmental Revenue				
EARNED REV-HCPF ENHANCED	111.0033.3324	\$575,780.05	\$617,010.00	\$638,097.00
ADULT PROTECTION-ADMIN	111.0033.3326	\$137,381.08	\$164,018.00	\$162,980.00
EARNED REV-100% CW FTE	111.0033.3355	\$164,884.14	\$202,803.00	\$179,466.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
EARNED REV-COLO WORKS/TANF	111.0033.3365	\$868,868.41	\$1,118,111.00	\$1,116,656.00
EARNED REV-H/C ALLOW	111.0033.3366	\$8,108.65	\$47,500.00	\$9,500.00
EARNED REV-AND	111.0033.3367	\$144,702.27	\$180,000.00	\$180,000.00
EARNED REV-CHILD CARE	111.0033.3368	\$596,143.36	\$664,601.00	\$707,195.00
EARNED REV-CHILD WELFARE	111.0033.3370	\$2,094,731.83	\$2,677,315.00	\$2,252,407.00
EARNED REV-OAP	111.0033.3372	\$439,172.34	\$540,000.00	\$640,000.00
EARNED REV-100% CW	111.0033.3373	\$0.00	\$1,073,362.00	\$797,613.00
EARNED REV-INV. FS FRAUD	111.0033.3377	\$37,982.38	\$104,666.00	\$174,523.00
EARNED REV-IV D ADMIN	111.0033.3378	\$213,676.88	\$297,383.00	\$318,523.00
EARNED REV-FOOD STAMPS	111.0033.3380	\$10,089,979.57	\$9,500,000.00	\$9,200,000.00
EARNED REV-OTHER FIN/RC	111.0033.3381	\$17,516.99	\$40,000.00	\$30,000.00
EARNED REV-LEAP	111.0033.3382	\$802,923.40	\$1,089,987.00	\$936,877.00
EARNED REV-ADMIN	111.0033.3384	\$579,023.42	\$605,726.00	\$774,669.00
EARNED REV-TAX BASE RELIEF	111.0033.3385	\$262,496.78	\$300,000.00	\$200,000.00
EARNED REV-ST/FED INCENTIVE	111.0033.3386	\$12,774.99	\$10,000.00	\$20,000.00
EARNED REV-IV-D INCENTIVE	111.0033.3394	\$67,890.18	\$75,000.00	\$75,000.00
EARNED REV-CORE SERVICES	111.0033.3395	\$305,704.83	\$601,488.00	\$601,488.00
EARNED REV-HB 1451	111.0033.3397	\$80,144.22	\$122,375.00	\$80,902.00
Total Intergovernmental Revenue:		\$17,499,885.77	\$20,031,345.00	\$19,095,896.00
Miscellaneous Revenues				
OTHER	111.0038.3810	\$6,117.70	\$0.00	\$0.00
REF OF EXP-FOOD STAMPS	111.0038.3850	\$194.00	\$0.00	\$0.00
REF OF EXP-TANF	111.0038.3852	\$1,092.00	\$0.00	\$0.00
REF OF EXP-AND	111.0038.3854	\$1.24	\$0.00	\$0.00
REF OF EXP-CWEST	111.0038.3856	-\$745.70	\$0.00	\$0.00
REF OF EXP-OAP	111.0038.3857	-\$131.00	\$0.00	\$0.00
REF OF EXP-IVD ADMIN FEE	111.0038.3858	-\$294.00	\$0.00	\$0.00
REF OF EXP-IVD ERRON DISB	111.0038.3859	\$3,116.78	\$0.00	\$0.00
Total Miscellaneous Revenues:		\$9,351.02	\$0.00	\$0.00
Total Revenue Source:		\$18,359,770.20	\$20,924,078.00	\$19,951,977.00

Expenditures by Program

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Expenditures				
Department Of Human Services				
Regular Admin				
SALARIES	111.4300.4110	\$778,128.37	\$806,114.00	\$859,764.00
OVERTIME	111.4300.4130	\$3,836.98	\$0.00	\$0.00
HEALTH INSURANCE	111.4300.4210	\$96,919.71	\$165,468.00	\$197,274.00
LIFE INSURANCE	111.4300.4211	\$0.00		\$1,500.00
FICA	111.4300.4220	\$57,779.78	\$61,664.00	\$65,774.00
RETIREMENT	111.4300.4231	\$26,812.02	\$32,242.00	\$34,392.00
UNEMPLOYMENT INSURANCE	111.4300.4250	\$1,392.72	\$4,139.00	\$1,201.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
WORKMANS COMPENSATION	111.4300.4260	\$0.00	\$5,268.00	\$10,000.00
DENTAL	111.4300.4290	\$4,620.67	\$4,236.00	\$7,000.00
VISION	111.4300.4291	\$1,057.80	\$1,028.00	\$1,500.00
LEGAL SERVICES	111.4300.4329	\$581.46	\$2,500.00	\$2,500.00
OTHER PROFESSIONAL SERVICES	111.4300.4330	\$22,868.05	\$35,000.00	\$25,000.00
AUDIT	111.4300.4331	\$4,508.33	\$5,000.00	\$5,000.00
UTILITIES	111.4300.4400	\$4,462.27	\$5,000.00	\$5,000.00
REPAIRS & MAINTENANCE	111.4300.4430	\$3,539.24	\$5,000.00	\$5,000.00
VEHICLE MAINTENANCE	111.4300.4434	\$735.55	\$1,000.00	\$1,000.00
EQUIPMENT RENT	111.4300.4441	\$1,020.00	\$1,000.00	\$1,000.00
LEASE PAYMENTS	111.4300.4443	\$9,814.68	\$10,000.00	\$10,000.00
DUES & MEETINGS	111.4300.4501	\$6,132.66	\$7,500.00	\$10,000.00
ADVERTISING	111.4300.4502	\$20.00	\$500.00	\$500.00
TRAINING(TITLE XX)	111.4300.4505	\$0.00	\$1,000.00	\$0.00
TELEPHONE	111.4300.4530	\$10,564.55	\$15,000.00	\$15,000.00
GGCC/DOLE BILLING	111.4300.4549	\$23,509.99	\$30,000.00	\$30,000.00
PRINTING	111.4300.4550	\$986.32	\$1,000.00	\$1,000.00
POSTAGE	111.4300.4551	\$250.00	\$3,500.00	\$4,000.00
TRAVEL EXPENSE	111.4300.4580	\$645.28	\$2,500.00	\$3,000.00
OFFICE SUPPLIES	111.4300.4610	\$13,394.21	\$10,000.00	\$10,000.00
BACKGROUND CHECKS	111.4300.4620	\$0.00	\$0.00	\$100.00
F/S ISSUANCE EBT COST	111.4300.4649	\$6,160.44	\$10,000.00	\$10,000.00
DRUG TESTS	111.4300.4650	\$790.00	\$500.00	\$500.00
BOOKS/SUBSCRIPTIONS	111.4300.4651	\$140.00	\$500.00	\$500.00
MED EXAMS(CLIENTS)	111.4300.4652	\$0.00	\$500.00	\$500.00
MISCELLANEOUS	111.4300.4800	\$25.00	\$0.00	\$0.00
RMS	111.4300.4877	-\$444,887.04	-\$500,000.00	-\$500,000.00
CAPITAL OUTLAY	111.4300.4999	\$765.20	\$25,000.00	\$25,000.00
Total Regular Admin:		\$636,574.24	\$752,159.00	\$843,005.00
Colorado Works				
SALARIES	111.4350.4110	\$86,698.73	\$172,410.00	\$157,596.00
OVERTIME	111.4350.4130	\$17,177.93	\$25,000.00	\$10,000.00
HEALTH INSURANCE	111.4350.4210	\$11,589.47	\$39,982.00	\$46,094.00
LIFE INSURANCE	111.4350.4211	\$0.00		\$700.00
FICA	111.4350.4220	\$7,659.46	\$13,191.00	\$12,819.00
RETIREMENT	111.4350.4231	\$3,849.55	\$6,895.00	\$6,705.00
UNEMPLOYMENT INSURANCE	111.4350.4250	\$492.97	\$990.00	\$1,000.00
WORKMANS COMPENSATION	111.4350.4260	\$0.00	\$1,260.00	\$1,610.00
DENTAL	111.4350.4290	\$559.62	\$860.00	\$1,000.00
VISION	111.4350.4291	\$427.32	\$388.00	\$500.00
OTHER PROFESSIONAL SERVICES	111.4350.4330	\$27,220.29	\$30,000.00	\$30,000.00
AUDIT	111.4350.4331	\$4,508.33	\$0.00	\$5,000.00
UTILITIES	111.4350.4400	\$1,962.69	\$2,000.00	\$3,000.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
REPAIRS & MAINTENANCE	111.4350.4430	\$1,277.44	\$500.00	\$3,000.00
LEASE PAYMENTS	111.4350.4443	\$5,356.80	\$5,500.00	\$10,000.00
DUES & MEETINGS	111.4350.4501	\$1,968.50	\$500.00	\$500.00
ADVERTISING	111.4350.4502	\$0.00	\$500.00	\$500.00
TELEPHONE	111.4350.4530	\$0.00	\$0.00	\$1,000.00
PRINTING	111.4350.4550	\$489.75	\$1,000.00	\$1,000.00
POSTAGE	111.4350.4551	\$250.00	\$0.00	\$0.00
OFFICE SUPPLIES	111.4350.4610	\$1,768.89	\$3,500.00	\$3,500.00
BACKGROUND CHECKS	111.4350.4620	\$0.00	\$100.00	\$100.00
DRUG TESTS	111.4350.4650	\$0.00	\$100.00	\$100.00
RMS	111.4350.4877	\$58,194.63	\$70,000.00	\$70,000.00
EBT	111.4350.4878	\$766,503.05	\$875,000.00	\$875,000.00
CAPITAL OUTLAY	111.4350.4999	\$765.20	\$10,000.00	\$10,000.00
Total Colorado Works:		\$998,720.62	\$1,259,676.00	\$1,250,724.00
ACA Enhanced Medicaid				
SALARIES	111.4360.4110	\$345,476.96	\$352,168.00	\$362,016.00
HEALTH INSURANCE	111.4360.4210	\$50,758.34	\$81,574.00	\$96,286.00
FICA	111.4360.4220	\$25,306.36	\$26,942.00	\$27,697.00
RETIREMENT	111.4360.4231	\$9,644.00	\$14,088.00	\$14,481.00
UNEMPLOYMENT INSURANCE	111.4360.4250	\$492.97	\$2,021.00	\$925.00
WORKMANS COMPENSATION	111.4360.4260	\$0.00	\$2,572.00	\$4,440.00
DENTAL	111.4360.4290	\$2,079.31	\$1,796.00	\$1,796.00
RMS	111.4360.4877	\$121,801.95	\$145,000.00	\$145,000.00
Total ACA Enhanced Medicaid:		\$555,559.89	\$626,161.00	\$652,641.00
Reg Medicaid				
SALARIES	111.4370.4110	\$67,230.12	\$65,188.00	\$36,525.00
HEALTH INSURANCE	111.4370.4210	\$4,826.92	\$15,910.00	\$12,816.00
FICA	111.4370.4220	\$5,058.66	\$4,985.00	\$2,793.00
RETIREMENT	111.4370.4231	\$2,079.13	\$2,607.00	\$1,461.00
UNEMPLOYMENT INSURANCE	111.4370.4250	\$0.00	\$399.00	\$125.00
WORKMANS COMPENSATION	111.4370.4260	\$0.00	\$508.00	\$600.00
DENTAL	111.4370.4290	\$580.10	\$538.00	\$600.00
OTHER PROFESSIONAL SERVICES	111.4370.4330	\$27,220.29	\$20,000.00	\$20,000.00
UTILITIES	111.4370.4400	\$1,962.69	\$2,000.00	\$3,000.00
REPAIRS & MAINTENANCE	111.4370.4430	\$1,499.42	\$5,000.00	\$5,000.00
LEASE PAYMENTS	111.4370.4443	\$5,356.80	\$5,500.00	\$10,000.00
TRAVEL EXPENSE	111.4370.4580	\$0.00	\$1,000.00	\$1,000.00
OFFICE SUPPLIES	111.4370.4610	\$139.56	\$1,000.00	\$1,000.00
Total Reg Medicaid:		\$115,953.69	\$124,635.00	\$94,920.00
Core Services				
SALARIES	111.4400.4110	\$11,470.00	\$33,150.00	\$37,014.00
HEALTH INSURANCE	111.4400.4210	\$0.00	\$11,344.00	\$12,716.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
LIFE INSURANCE	111.4400.4211	\$0.00		\$100.00
FICA	111.4400.4220	\$874.81	\$2,536.00	\$2,831.00
RETIREMENT	111.4400.4231	\$0.00	\$1,326.00	\$1,481.00
UNEMPLOYMENT INSURANCE	111.4400.4250	\$358.52	\$275.00	\$125.00
WORKMANS COMPENSATION	111.4400.4260	\$0.00	\$350.00	\$600.00
DENTAL	111.4400.4290	\$78.39	\$0.00	\$400.00
VISION	111.4400.4291	\$28.77	\$0.00	\$200.00
OTHER PROFESSIONAL SERVICES	111.4400.4330	\$7,338.40	\$10,000.00	\$5,000.00
UTILITIES	111.4400.4400	\$3,846.87	\$6,000.00	\$5,000.00
REPAIRS & MAINTENANCE	111.4400.4430	\$656.07	\$4,000.00	\$1,000.00
LEASE PAYMENTS	111.4400.4443	\$3,895.92	\$4,000.00	\$4,000.00
TELEPHONE	111.4400.4530	\$418.69	\$500.00	\$500.00
TRAVEL EXPENSE	111.4400.4580	\$0.00	\$2,000.00	\$1,000.00
OFFICE SUPPLIES	111.4400.4610	\$101.50	\$5,000.00	\$1,000.00
SPECIAL ECONOMIC ASSIST.	111.4400.4800	\$7,376.53	\$5,961.00	\$7,931.00
EBT	111.4400.4878	\$267,974.52	\$574,140.00	\$574,140.00
CAPITAL OUTLAY	111.4400.4999	\$0.00	\$10,000.00	\$10,000.00
Total Core Services:		\$304,418.99	\$670,582.00	\$665,038.00
Child Welfare Administration				
SALARIES	111.4450.4110	\$330,037.91	\$753,609.00	\$640,104.00
OVERTIME	111.4450.4130	\$349.18	\$0.00	\$0.00
HEALTH INSURANCE	111.4450.4210	\$29,298.95	\$173,490.00	\$17,908.00
LIFE INSURANCE	111.4450.4211	\$0.00		\$200.00
FICA	111.4450.4220	\$24,530.05	\$57,656.00	\$49,968.00
RETIREMENT	111.4450.4231	\$6,299.79	\$30,144.00	\$25,604.00
UNEMPLOYMENT INSURANCE	111.4450.4250	\$1,389.29	\$4,263.00	\$1,625.00
WORKMANS COMPENSATION	111.4450.4260	\$0.00	\$5,425.00	\$7,800.00
DENTAL	111.4450.4290	\$1,557.17	\$1,642.00	\$3,000.00
VISION	111.4450.4291	\$299.40	\$350.00	\$300.00
PURC OF SERV (EMP TEST)	111.4450.4323	\$533.00	\$1,000.00	\$500.00
SUBPOENA	111.4450.4324	\$96.00	\$2,000.00	\$2,000.00
LEGAL SERVICES	111.4450.4329	\$148,619.57	\$0.00	\$0.00
OTHER PROFESSIONAL SERVICES	111.4450.4330	\$61,158.18	\$70,000.00	\$70,000.00
AUDIT	111.4450.4331	\$4,508.34	\$5,000.00	\$5,000.00
UTILITIES	111.4450.4400	\$5,581.86	\$6,000.00	\$6,000.00
REPAIRS & MAINTENANCE	111.4450.4430	\$1,830.06	\$1,000.00	\$5,000.00
VEHICLE MAINTENANCE	111.4450.4434	\$8,785.07	\$12,000.00	\$12,000.00
LEASE PAYMENTS	111.4450.4443	\$15,230.40	\$16,000.00	\$16,000.00
DUES & MEETINGS	111.4450.4501	\$1,918.50	\$1,000.00	\$2,000.00
ADVERTISING	111.4450.4502	\$898.42	\$4,000.00	\$1,000.00
CW F/C K/C CPR CLASSES	111.4450.4506	\$440.00	\$2,000.00	\$2,000.00
TELEPHONE	111.4450.4530	\$10,170.80	\$13,000.00	\$13,000.00
PRINTING	111.4450.4550	\$1,740.31	\$10,000.00	\$10,000.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
POSTAGE	111.4450.4551	\$314.05	\$0.00	\$0.00
TRAVEL EXPENSE	111.4450.4580	\$3,443.59	\$10,000.00	\$10,000.00
NON-EMPLOYEE TRAVEL(CLIENTS)	111.4450.4584	\$3,944.50	\$5,000.00	\$5,000.00
OFFICE SUPPLIES	111.4450.4610	\$3,591.83	\$5,000.00	\$5,000.00
BACKGROUND CHECKS	111.4450.4620	\$3,299.25	\$4,000.00	\$4,000.00
BLOOD TESTS	111.4450.4648	\$646.00	\$500.00	\$500.00
DRUG TESTS	111.4450.4650	\$16,078.00	\$20,000.00	\$30,000.00
MISCELLANEOUS EXPENSE	111.4450.4678	\$122.00	\$0.00	\$0.00
CHILD WELFARE BLOCK ALLOC	111.4450.4800	\$16,071.96	\$17,000.00	\$0.00
RMS	111.4450.4877	\$249,069.85	\$250,000.00	\$250,000.00
EBT	111.4450.4878	\$1,363,140.91	\$1,560,000.00	\$1,560,000.00
CAPITAL OUTLAY	111.4450.4999	\$10,815.70	\$60,000.00	\$60,000.00
Total Child Welfare Administration:		\$2,325,809.89	\$3,101,079.00	\$2,815,509.00
100% Child Welfare				
SALARIES	111.4500.4110	\$86,471.96	\$168,629.00	\$44,672.00
HEALTH INSURANCE	111.4500.4210	-\$177.04	\$27,960.00	\$12,716.00
LIFE INSURANCE	111.4500.4211	\$0.00		\$100.00
FICA	111.4500.4220	\$6,605.81	\$12,900.00	\$3,417.00
RETIREMENT	111.4500.4231	\$1,699.03	\$6,745.00	\$1,787.00
UNEMPLOYMENT INSURANCE	111.4500.4250	\$0.00	\$688.00	\$125.00
WORKMANS COMPENSATION	111.4500.4260	\$0.00	\$875.00	\$600.00
DENTAL	111.4500.4290	-\$38.24	\$300.00	\$500.00
VISION	111.4500.4291	\$48.42	\$100.00	\$100.00
LEGAL SERVICES	111.4500.4329	\$0.00	\$230,000.00	\$133,596.00
EBT	111.4500.4878	\$0.00	\$1,100,000.00	\$600,000.00
Total 100% Child Welfare:		\$94,609.94	\$1,548,197.00	\$797,613.00
C/W 100% Fte				
SALARIES	111.4510.4110	\$136,902.40	\$174,694.00	\$138,575.00
HEALTH INSURANCE	111.4510.4210	\$14,321.09	\$27,360.00	\$22,178.00
LIFE INSURANCE	111.4510.4211	\$0.00		\$100.00
FICA	111.4510.4220	\$10,169.91	\$13,364.00	\$10,601.00
RETIREMENT	111.4510.4231	\$2,953.86	\$6,988.00	\$5,543.00
UNEMPLOYMENT INSURANCE	111.4510.4250	\$0.00	\$688.00	\$219.00
WORKMANS COMPENSATION	111.4510.4260	\$0.00	\$875.00	\$1,050.00
DENTAL	111.4510.4290	\$454.80	\$500.00	\$1,000.00
VISION	111.4510.4291	\$82.08	\$500.00	\$200.00
Total C/W 100% Fte:		\$164,884.14	\$224,969.00	\$179,466.00
SB80				
SB80 EXPENDITURES	111.4526.4798	\$0.00	\$5,000.00	\$5,000.00
Total SB80:		\$0.00	\$5,000.00	\$5,000.00
HB1451				

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
CRP-WRAP	111.4530.4798	\$20,357.92	\$40,950.00	\$18,000.00
OTHER	111.4530.4799	\$250.70	\$2,800.00	\$4,300.00
FAMILY SUPPORT	111.4530.4800	\$21,845.62	\$34,125.00	\$12,000.00
FLEX FUNDS	111.4530.4801	\$2,556.36	\$10,000.00	\$10,000.00
CONTRACT-DIRECTOR	111.4530.4802	\$35,133.62	\$34,500.00	\$36,602.00
Total HB1451:		\$80,144.22	\$122,375.00	\$80,902.00
Adult Protection (Dhs)				
SALARIES	111.4540.4110	\$114,030.97	\$123,690.00	\$127,525.00
HEALTH INSURANCE	111.4540.4210	\$12,641.07	\$27,628.00	\$29,186.00
LIFE INSURANCE	111.4540.4211	\$0.00		\$100.00
FICA	111.4540.4220	\$8,529.03	\$9,462.00	\$9,757.00
RETIREMENT	111.4540.4231	\$2,707.41	\$4,947.00	\$5,101.00
UNEMPLOYMENT INSURANCE	111.4540.4250	\$134.57	\$688.00	\$281.00
WORKMANS COMPENSATION	111.4540.4260	\$0.00	\$875.00	\$1,350.00
DENTAL	111.4540.4290	\$626.63	\$632.00	\$700.00
VISION	111.4540.4291	\$84.24	\$100.00	\$100.00
LEGAL SERVICES	111.4540.4329	\$4,289.25	\$4,000.00	\$3,800.00
OTHER PROFESSIONAL SERVICES	111.4540.4330	\$10,012.20	\$4,000.00	\$4,500.00
UTILITIES	111.4540.4400	\$535.65	\$500.00	\$700.00
REPAIRS & MAINTENANCE	111.4540.4430	\$33.12	\$0.00	\$100.00
LEASE PAYMENTS	111.4540.4443	\$1,460.64	\$2,000.00	\$2,000.00
ADVERTISING	111.4540.4502	\$0.00	\$500.00	\$0.00
TRAVEL EXPENSE	111.4540.4580	\$331.72	\$500.00	\$500.00
OFFICE SUPPLIES	111.4540.4610	\$264.06	\$500.00	\$400.00
RMS	111.4540.4877	\$21,918.62	\$20,000.00	\$25,000.00
CLIENT (APS) EXP (DHS)	111.4540.4909	\$5,698.00	\$5,000.00	\$3,587.00
Total Adult Protection (Dhs):		\$183,297.18	\$205,022.00	\$214,687.00
FS Fraud/Investigation				
SALARIES	111.4550.4110	\$68,749.22	\$100,509.00	\$154,350.00
HEALTH INSURANCE	111.4550.4210	\$12,306.85	\$22,192.00	\$39,148.00
LIFE INSURANCE	111.4550.4211	\$0.00		\$200.00
FICA	111.4550.4220	\$4,965.53	\$7,688.00	\$11,807.00
RETIREMENT	111.4550.4231	\$2,673.89	\$4,020.00	\$6,174.00
UNEMPLOYMENT INSURANCE	111.4550.4250	\$134.43	\$550.00	\$375.00
WORKMANS COMPENSATION	111.4550.4260	\$0.00	\$700.00	\$1,800.00
DENTAL	111.4550.4290	\$371.11	\$353.00	\$700.00
VISION	111.4550.4291	\$143.28	\$143.00	\$200.00
OTHER PROFESSIONAL SERVICES	111.4550.4330	\$531.84	\$0.00	\$0.00
UTILITIES	111.4550.4400	\$484.74	\$500.00	\$800.00
VEHICLE MAINTENANCE	111.4550.4434	\$16.61	\$0.00	\$0.00
LEASE PAYMENTS	111.4550.4443	\$1,260.00	\$1,300.00	\$2,000.00
DUES & MEETINGS	111.4550.4501	\$50.00	\$100.00	\$0.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
TRAVEL EXPENSE	111.4550.4580	\$0.00	\$1,500.00	\$600.00
Total FS Fraud/Investigation:		\$91,687.50	\$139,555.00	\$218,154.00
IV-D Administration				
SALARIES	111.4600.4110	\$265,513.15	\$289,446.00	\$304,579.00
HEALTH INSURANCE	111.4600.4210	\$20,584.01	\$67,345.00	\$79,096.00
LIFE INSURANCE	111.4600.4211	\$0.00		\$200.00
FICA	111.4600.4220	\$19,702.45	\$22,143.00	\$23,301.00
RETIREMENT	111.4600.4231	\$7,746.64	\$11,577.00	\$12,184.00
UNEMPLOYMENT INSURANCE	111.4600.4250	\$358.52	\$1,650.00	\$750.00
WORKMANS COMPENSATION	111.4600.4260	\$0.78	\$2,100.00	\$3,600.00
DENTAL	111.4600.4290	\$678.88	\$610.00	\$1,000.00
VISION	111.4600.4291	\$119.64	\$109.00	\$200.00
LEGAL SERVICES	111.4600.4329	\$6,287.81	\$10,000.00	\$10,000.00
OTHER PROFESSIONAL SERVICES	111.4600.4330	\$20,744.51	\$20,000.00	\$20,000.00
UTILITIES	111.4600.4400	\$1,427.41	\$2,000.00	\$2,000.00
REPAIRS & MAINTENANCE	111.4600.4430	\$99.36	\$500.00	\$500.00
VEHICLE MAINTENANCE	111.4600.4434	\$100.37	\$0.00	\$100.00
LEASE PAYMENTS	111.4600.4443	\$3,962.88	\$4,000.00	\$5,000.00
DUES & MEETINGS	111.4600.4501	\$755.77	\$1,500.00	\$1,500.00
TRAVEL EXPENSE	111.4600.4580	\$972.00	\$2,000.00	\$2,000.00
OFFICE SUPPLIES	111.4600.4610	\$1,383.14	\$2,000.00	\$1,000.00
BACKGROUND CHECKS	111.4600.4620	\$2,681.50	\$2,500.00	\$2,500.00
IRS FEES	111.4600.4646	\$2,979.96	\$5,000.00	\$8,000.00
SERVICE OF PROCESS	111.4600.4647	\$2,503.56	\$3,500.00	\$2,500.00
BLOOD TESTS	111.4600.4648	\$912.00	\$1,000.00	\$1,000.00
DRUG TESTS	111.4600.4650	\$178.00	\$100.00	\$100.00
CAPITAL OUTLAY	111.4600.4999	\$0.00	\$1,500.00	\$1,500.00
Total IV-D Administration:		\$359,692.34	\$450,580.00	\$482,610.00
Child Care Administration				
SALARIES	111.4750.4110	\$72,215.43	\$68,532.00	\$70,413.00
OVERTIME	111.4750.4130	\$2,724.02	\$0.00	\$0.00
HEALTH INSURANCE	111.4750.4210	\$12,356.05	\$15,380.00	\$17,782.00
LIFE INSURANCE	111.4750.4211	\$0.00		\$100.00
FICA	111.4750.4220	\$5,381.29	\$5,242.00	\$5,386.00
RETIREMENT	111.4750.4231	\$2,951.42	\$2,742.00	\$2,817.00
UNEMPLOYMENT INSURANCE	111.4750.4250	\$224.10	\$385.00	\$175.00
WORKMANS COMPENSATION	111.4750.4260	\$0.00	\$490.00	\$840.00
DENTAL	111.4750.4290	\$590.45	\$393.00	\$700.00
VISION	111.4750.4291	\$109.44	\$109.00	\$200.00
OTHER PROFESSIONAL SERVICES	111.4750.4330	\$20,412.00	\$30,000.00	\$20,000.00
UTILITIES	111.4750.4400	\$892.13	\$1,000.00	\$1,000.00
REPAIRS & MAINTENANCE	111.4750.4430	\$1,520.94	\$500.00	\$2,500.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
LEASE PAYMENTS	111.4750.4443	\$2,434.92	\$3,000.00	\$3,000.00
DUES & MEETINGS	111.4750.4501	\$222.50	\$0.00	\$0.00
POSTAGE	111.4750.4551	\$250.00	\$0.00	\$0.00
OFFICE SUPPLIES	111.4750.4610	\$953.23	\$1,000.00	\$1,000.00
RMS	111.4750.4877	-\$27,652.35	-\$30,000.00	-\$30,000.00
EBT	111.4750.4878	\$552,262.54	\$625,000.00	\$675,000.00
CAPITAL OUTLAY	111.4750.4999	\$765.20	\$1,000.00	\$1,000.00
Total Child Care Administration:		\$648,613.31	\$724,773.00	\$771,913.00
Leap Administration				
SALARIES	111.4800.4110	\$76,076.83	\$58,416.00	\$58,760.00
LEAP ADMIN-OVERTIME	111.4800.4130	\$1,320.40	\$0.00	\$0.00
HEALTH INSURANCE	111.4800.4210	\$3,528.56	\$12,150.00	\$14,288.00
LIFE INSURANCE	111.4800.4211	\$0.00		\$40.00
FICA	111.4800.4220	\$5,777.98	\$4,469.00	\$4,494.00
RETIREMENT	111.4800.4231	\$1,876.25	\$2,337.00	\$2,351.00
UNEMPLOYMENT INSURANCE	111.4800.4250	\$0.00	\$316.00	\$144.00
WORKMANS COMPENSATION	111.4800.4260	\$0.00	\$403.00	\$700.00
DENTAL	111.4800.4290	\$653.84	\$796.00	\$1,000.00
VISION	111.4800.4291	\$4.56	\$100.00	\$100.00
AUDIT	111.4800.4331	\$0.00	\$1,000.00	\$0.00
ADVERTISING	111.4800.4444	\$0.00	\$1,000.00	\$0.00
POSTAGE	111.4800.4551	\$7,000.00	\$8,000.00	\$4,000.00
OFFICE SUPPLIES	111.4800.4610	\$408.64	\$1,000.00	\$1,000.00
EBT	111.4800.4878	\$702,518.45	\$1,000,000.00	\$850,000.00
CAPITAL OUTLAY	111.4800.4999	\$765.20	\$0.00	\$0.00
Total Leap Administration:		\$799,930.71	\$1,089,987.00	\$936,877.00
Food Assistance				
EBT	111.4900.4878	\$10,089,979.57	\$9,500,000.00	\$9,200,000.00
Total Food Assistance:		\$10,089,979.57	\$9,500,000.00	\$9,200,000.00
AND-EBT				
EBT	111.4910.4878	\$180,877.81	\$225,000.00	\$225,000.00
Total AND-EBT:		\$180,877.81	\$225,000.00	\$225,000.00
OAP Admin/Rms				
RMS	111.4920.4877	\$21,554.34	\$40,000.00	\$40,000.00
EBT	111.4920.4878	\$417,618.00	\$500,000.00	\$600,000.00
Total OAP Admin/Rms:		\$439,172.34	\$540,000.00	\$640,000.00
General Assistance				
GA EXPENSES	111.4999.4800	\$0.00	\$5,000.00	\$5,000.00
Total General Assistance:		\$0.00	\$5,000.00	\$5,000.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
EBT (HCA/AND)				
EBT	111.5050.4878	\$8,535.42	\$50,000.00	\$10,000.00
Total EBT (HCA/AND):		\$8,535.42	\$50,000.00	\$10,000.00
Total Department Of Human Services:		\$18,078,461.80	\$21,364,750.00	\$20,089,059.00
Total Expenditures:		\$18,078,461.80	\$21,364,750.00	\$20,089,059.00

	FY2024 Projected	2025 Proposed Budget
Beginning Fund Balance:	\$2,526,272	\$2,085,600
Revenues	\$20,924,078	\$19,951,977
Expenditures	\$21,364,750	\$20,089,059
Total Revenues Less Expenditures:	(\$440,672)	(\$137,082)
Ending Fund Balance:	\$2,085,600	\$1,948,518

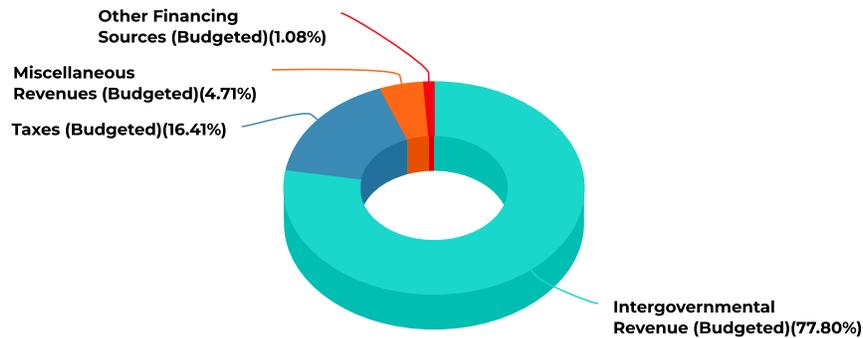
Road & Bridge

The Road & Bridge fund is responsible for the maintenance of county roads, bridges, signs, ditches, culverts, shoulders and snow removal. The majority of Road & Bridge revenues come from the Highway User's tax fund. This fund is derived from state motor fuel taxes, vehicle registration fees, and smaller sources like driver's license fees and fines. Road & Bridge is projecting \$3.2 million in revenue, which is a decrease of \$118,980 from 2024. The decrease is due to a slower growth in Sales Tax.

In 2024, Alamosa County increased allocated sales tax to the Road & Bridge fund to 14.25%. In previous years, the organization has allocated 12%. The additional 2.25% will be redirected from our debt service fund.

Expenditures for Road & Bridge are estimated to be \$4.4 million, which sums to a \$1.5 million decrease from 2024 budgeted expenditures. The decrease is derived from one-time major purchases that occurred in 2024.

Road & Bridge Revenue



Revenue

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Taxes				
SPECIFIC OWNERSHIP TAX	120.0031.3102	\$90.39	\$94.13	\$100.00
DELINQUENT PROPERTY TAX	120.0031.3103	\$419.81	\$0.36	\$100.00
GENERAL SALES & USE TAX	120.0031.3105	\$440,382.33	\$522,241.00	\$530,564.00
DELINQUENT INTEREST	120.0031.3107	\$336.72	\$0.48	\$35.00
Total Taxes:		\$441,229.25	\$522,335.97	\$530,799.00
Intergovernmental Revenue				
HIGHWAY USERS TAX	120.0033.3300	\$2,126,296.23	\$2,233,297.00	\$2,233,297.00
FOREST RESERVE-PILT	120.0033.3303	\$279,834.00	\$303,331.00	\$225,000.00
FOREST RESERVE	120.0033.3307	\$23,703.81	\$25,926.04	\$23,000.00
1.50 LICENSE FEES	120.0033.3308	\$12,788.21	\$12,289.47	\$15,000.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
2.00 LICENSE FEES	120.0033.3309	\$1,059.44	\$1,236.47	\$450.00
2.50 LICENSE FEES	120.0033.3310	\$28,454.82	\$28,144.70	\$20,000.00
Total Intergovernmental Revenue:		\$2,472,136.51	\$2,604,224.68	\$2,516,747.00
Miscellaneous Revenues				
GAS REIMBURSEMENT	120.0038.3811	\$111,082.81	\$96,077.81	\$120,000.00
MISCELLANEOUS	120.0038.3812	\$26,921.54	\$24,387.07	\$30,000.00
INSURANCE REIMBURSEMENT	120.0038.3815	\$0.00	\$0.00	\$2,500.00
Total Miscellaneous Revenues:		\$138,004.35	\$120,464.88	\$152,500.00
Other Financing Sources				
LEASE PROCEEDS	120.0039.3900	\$302,000.00	\$0.00	\$0.00
TRANSFER FROM OTHER FUNDS	120.0039.3910	\$0.00	\$107,000.00	\$35,000.00
Total Other Financing Sources:		\$302,000.00	\$107,000.00	\$35,000.00
Total Revenue Source:		\$3,353,370.11	\$3,354,025.53	\$3,235,046.00

Expenditures

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Expenditures				
Road & Bridge Fund				
General Government				
TREASURER COLLECTION FEES	120.1999.4347	\$22.69	\$0.00	\$0.00
Total General Government:		\$22.69	\$0.00	\$0.00
Maintenance/Construction				
SALARIES	120.3000.4110	\$710,342.23	\$704,000.00	\$798,000.00
OVERTIME	120.3000.4130	\$979.48	\$1,992.33	\$2,500.00
HEALTH INSURANCE	120.3000.4210	\$140,651.95	\$150,259.54	\$179,000.00
LIFE INSURANCE	120.3000.4211	\$0.00	\$700.85	\$850.00
HSA	120.3000.4215	\$430.00	\$215.00	\$215.00
FICA	120.3000.4220	\$51,124.37	\$47,648.01	\$62,000.00
RETIREMENT	120.3000.4231	\$21,242.97	\$21,678.33	\$35,000.00
UNEMPLOYMENT INSURANCE	120.3000.4250	\$1,425.90	\$1,310.86	\$1,750.00
WORKMANS COMPENSATION	120.3000.4260	\$45,425.00	\$42,625.00	\$58,000.00
DENTAL	120.3000.4290	\$5,266.23	\$5,221.73	\$5,750.00
VISION	120.3000.4291	\$978.19	\$880.44	\$1,500.00
REPAIRS & MAINTENANCE	120.3000.4430	\$5,079.60	\$2,083.32	\$6,350.00
EQUIPMENT REPAIR/MAINT	120.3000.4436	\$170,845.96	\$104,888.48	\$125,018.00
INTERNAL SERVICE FUND	120.3000.4442	\$12,562.99	\$23,079.63	\$22,355.63
TELEPHONE	120.3000.4530	\$0.00	\$0.00	\$1,500.00
TRAVEL EXPENSE	120.3000.4580	\$0.00	\$0.00	\$1,000.00
TIRES	120.3000.4622	\$14,111.65	\$14,666.11	\$25,002.00
ROAD SIGNS	120.3000.4623	\$27,371.54	\$12,846.39	\$24,002.00
SHOP MATERIALS	120.3000.4624	\$15,004.83	\$21,295.33	\$40,004.00
GAS/DIESEL PUMPS	120.3000.4625	\$3,704.95	\$4,000.00	\$10,000.00
FUEL & OIL	120.3000.4626	\$288,679.38	\$340,000.00	\$400,040.00
ROAD OIL	120.3000.4627	\$634,322.26	\$960,000.00	\$900,000.00
OTHER ROAD MATERIALS	120.3000.4628	\$40,346.13	\$175,000.00	\$150,000.00
BLADE BITS	120.3000.4640	\$43,841.41	\$200.01	\$5,000.00
CULVERTS & BRIDGES	120.3000.4642	\$14,964.66	\$60,006.00	\$48,006.00
CAPITAL OUTLAY-GRANTS	120.3000.4910	\$146,768.21	\$0.00	\$0.00
INVENTORY CY USE	120.3000.4911	-\$42,958.73	\$0.00	\$0.00
CAPITAL OUTLAY	120.3000.4999	\$322,064.91	\$505,811.34	\$582,261.00
Total Maintenance/Construction:		\$2,674,576.07	\$3,200,408.70	\$3,485,103.63
Road & Bridge Weed				
PART TIME SALARIES	120.3050.4120	\$22,493.75	\$24,000.00	\$24,000.00
FICA	120.3050.4220	\$1,720.80	\$2,118.35	\$1,836.00
CHEMICALS	120.3050.4357	\$13,251.90	\$3,916.70	\$10,500.00
GAS/FUEL	120.3050.4395	\$8,085.48	\$13,037.79	\$8,500.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
DUES & MEETINGS	120.3050.4501	\$100.00	\$0.00	\$150.00
OPERATING SUPPLIES	120.3050.4615	\$2,146.26	\$2,506.85	\$2,750.00
Total Road & Bridge Weed:		\$47,798.19	\$45,579.69	\$47,736.00
Administration				
DEPARTMENT HEAD SALARIES	120.3100.4105	\$78,840.72	\$80,283.20	\$89,000.00
SALARIES	120.3100.4110	\$51,439.20	\$54,913.07	\$61,000.00
HEALTH INSURANCE	120.3100.4210	\$0.00	\$0.00	\$2,000.00
LIFE INSURANCE	120.3100.4211	\$0.00	\$28.80	\$100.00
FICA	120.3100.4220	\$9,824.74	\$10,068.91	\$12,000.00
RETIREMENT	120.3100.4231	\$2,408.36	\$5,214.20	\$6,250.00
UNEMPLOYMENT INSURANCE	120.3100.4250	\$260.52	\$268.32	\$330.00
WORKMANS COMPENSATION	120.3100.4260	\$4,498.00	\$59.00	\$5,000.00
DENTAL	120.3100.4290	\$0.00	\$0.00	\$100.00
VISION	120.3100.4291	\$0.00	\$0.00	\$100.00
UNIFORM ALLOWANCE	120.3100.4292	\$4,380.04	\$2,726.33	\$5,250.00
AUDIT	120.3100.4331	\$3,160.00	\$3,290.00	\$3,650.00
COUNTY SHOPS-GAS & ELECTRIC	120.3100.4405	\$20,264.39	\$15,600.12	\$20,790.00
MOSCA GARAGE UTILITIES	120.3100.4406	\$300.41	\$459.29	\$500.00
COUNTY SHOPS-WATER/SEWER/TRA	120.3100.4415	\$12,260.63	\$8,044.63	\$9,000.00
REPAIRS & MAINTENANCE	120.3100.4430	\$4,298.44	\$803.80	\$1,500.00
DUES & MEETINGS	120.3100.4501	\$2,066.74	\$224.05	\$4,000.00
TRAINING	120.3100.4505	\$1,566.33	\$2,041.91	\$4,000.00
INSURANCE	120.3100.4520	\$85,984.00	\$95,022.24	\$105,023.00
TELEPHONE	120.3100.4530	\$917.34	\$1,080.81	\$2,500.00
ADVERTISING & LEGAL NOTICES	120.3100.4540	\$0.00	\$0.00	\$500.00
TRAVEL EXPENSE	120.3100.4580	\$1,366.53	\$0.00	\$3,000.00
OPERATING SUPPLIES	120.3100.4615	\$17,032.50	\$19,129.56	\$15,000.00
SAFETY	120.3100.4629	\$7,047.35	\$6,849.27	\$5,000.00
LICENSING AND PERMITS	120.3100.4671	\$0.00	\$533.33	\$600.00
MISCELLANEOUS	120.3100.4800	\$613.47	\$0.00	\$0.00
SECURE SCHOOL DIST (5%)	120.3100.4894	\$5,925.95	\$6,481.51	\$10,000.00
Total Administration:		\$314,455.66	\$313,122.35	\$366,193.00
Debt Service				
LEASE PAYMENTS	120.7000.4443	\$59,434.47	\$113,142.06	\$486,000.00
LEASE INTEREST	120.7000.4444	\$14,780.31	\$32,522.81	\$35,669.00
Total Debt Service:		\$74,214.78	\$145,664.87	\$521,669.00
Total Road & Bridge Fund:		\$3,111,067.39	\$3,704,775.61	\$4,420,701.63
Total Expenditures:		\$3,111,067.39	\$3,704,775.61	\$4,420,701.63

Road & Bridge Fund Balance

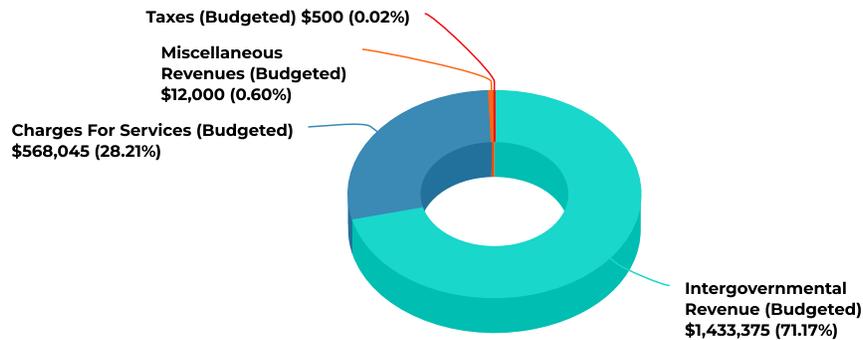
Name	FY2024 Projected	2025 Proposed Budget
Beginning Fund Balance:	\$4,774,571	\$4,423,821
Revenues	\$3,354,026	\$3,235,046
Expenditures	\$3,704,776	\$4,420,702
Total Revenues Less Expenditures:	(\$350,750)	(\$1,185,656)
Ending Fund Balance:	\$4,423,821	\$3,238,165

2025 Capital Purchases	2025	2026	2027	2028	2029	Total
2024 2nd Tandem Truck	222,135	78,466	78,466	78,466	78,466	535,999
2025 Motor Grader Lease	112,200	67,200	67,200	67,200	67,200	381,000
2025 Mini Excavator	17,820	17,820	17,820	17,820	17,820	89,100
Total Capital Outlay	\$ 352,155	\$ 163,486	\$ 163,486	\$ 163,486	\$ 163,486	\$ 1,006,099

Public Health Fund

Public Health Revenue

2025 Projected Revenues



2025 Revenue

The Public Health Department promotes the physical and mental health of individuals, families and the community. It is primarily concerned with the prevention and control of disease and serves the citizens of Alamosa County with services like immunizations, Health Fairs, emergency preparedness, home health services, and communicable disease prevention.

74% of revenue received by Public Health comes from state and federal grants. They are projecting \$2 million in revenue, which is a 5% decrease from 2024 budgeted. Budgeted expenditures are projected to decrease to around \$2.1 million.

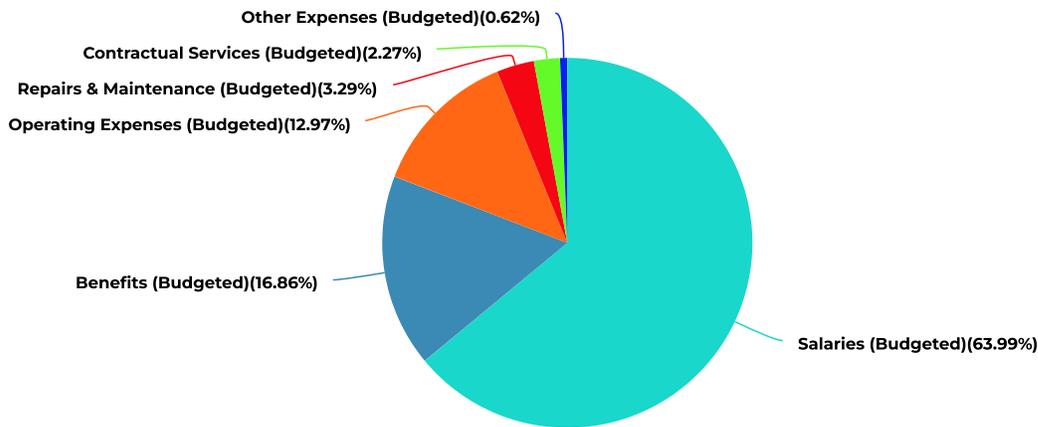
Alamosa County is statutorily required to provide \$1.50 per citizen for public health. This amount is used to offset the cost of managing the Colorado Department of Public Health & Environment's On-Site Wastewater Treatment systems by the Alamosa County Land Use department.

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Public Health Fund				
Public Health Fund				
ENVIRONMENTAL HEALTH FEES	112.0033.3315	\$14,635.00	\$15,000.00	\$15,000.00
HH MEDICAID	112.0033.3340	\$571,164.26	\$480,000.00	\$515,000.00
HH MEDICARE	112.0033.3342	\$221,334.07	\$225,000.00	\$250,000.00
REGIONAL EPR	112.0033.3348	\$184,062.00	\$94,000.00	\$104,500.00
INTERGOVERNMENTAL	112.0033.3357	\$239,667.12	\$279,634.00	\$202,975.00
COUNTY EPR	112.0033.3363	\$27,845.20	\$46,615.00	\$31,900.00
NURSING CONTRACT - LPHA	112.0033.3365	\$148,992.50	\$147,500.00	\$190,400.00
TOBACCO GRANT	112.0033.3387	\$12,489.54	\$50,000.00	\$80,000.00
ENVIRONMENTAL HEALTH	112.0033.3447	\$80,416.88	\$177,810.00	\$210,045.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
FEES FOR SERVICE	112.0034.3150	\$360.00	\$500.00	\$500.00
HH OTHER INSURANCE	112.0034.3445	\$226,198.64	\$220,000.00	\$235,000.00
OUTPATIENT SERVICES	112.0034.3448	\$8,725.37	\$12,000.00	\$12,000.00
PRIVATE PAY	112.0034.3449	\$3,985.27	\$0.00	\$0.00
EH LICENSE FEES	112.0034.3460	\$112,100.00	\$111,000.00	\$111,000.00
COVID-19	112.0038.3354	\$332,943.33	\$66,861.00	\$43,600.00
MISCELLANEOUS	112.0038.3812	\$33,933.40	\$12,000.00	\$51,000.00
Total Public Health Fund:		\$2,218,852.58	\$1,937,920.00	\$2,052,920.00
Total Public Health Fund:		\$2,218,852.58	\$1,937,920.00	\$2,052,920.00

Expenditures

Budgeted Expenditures



Expenditures by Program

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Expenditures				
Public Health Fund				
Home Health Administration				
SALARIES	112.5000.4110	\$223,447.99	\$245,000.00	\$253,000.00
OVERTIME	112.5000.4130	\$144.59	\$0.00	\$0.00
HEALTH INSURANCE	112.5000.4210	\$32,415.77	\$40,000.00	\$42,000.00
LIFE INSURANCE	112.5000.4211	\$0.00	\$300.00	\$300.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
FICA	112.5000.4220	\$16,124.85	\$17,000.00	\$19,000.00
RETIREMENT	112.5000.4231	\$5,859.01	\$6,800.00	\$750.00
UNEMPLOYMENT INSURANCE	112.5000.4250	\$1,179.75	\$1,200.00	\$1,400.00
WORKMANS COMPENSATION	112.5000.4260	\$849.00	\$800.00	\$800.00
DENTAL	112.5000.4290	\$1,250.92	\$2,100.00	\$2,100.00
VISION	112.5000.4291	\$271.05	\$400.00	\$400.00
OTHER PROFESSIONAL SERVICES	112.5000.4330	\$10,169.47	\$5,400.00	\$5,400.00
REPAIRS & MAINTENANCE	112.5000.4430	\$780.74	\$700.00	\$700.00
RENT	112.5000.4442	\$6,466.14	\$6,465.00	\$5,243.12
LEASE PAYMENTS	112.5000.4443	\$1,484.04	\$1,400.00	\$1,400.00
DUES & MEETINGS	112.5000.4501	\$13,387.59	\$14,000.00	\$14,000.00
CONTINUING EDUCATION	112.5000.4502	\$0.00	\$1,000.00	\$1,430.00
MEETINGS AND TRAININGS	112.5000.4507	\$402.53	\$800.00	\$800.00
TELEPHONE	112.5000.4530	\$3,258.10	\$2,500.00	\$2,500.00
ADVERTISING & LEGAL NOTICES	112.5000.4540	\$2,375.85	\$1,200.00	\$1,200.00
PRINTING	112.5000.4550	\$746.03	\$700.00	\$300.00
POSTAGE	112.5000.4551	\$116.34	\$130.00	\$130.00
TRAVEL EXPENSE	112.5000.4580	\$4,098.87	\$1,850.00	\$1,850.00
OFFICE SUPPLIES	112.5000.4610	\$1,305.27	\$700.00	\$700.00
OPERATING SUPPLIES	112.5000.4615	\$2,108.48	\$3,000.00	\$3,000.00
MEDICAL SUPPLIES	112.5000.4616	\$3,916.15	\$2,400.00	\$2,400.00
LEGAL & ACCOUNTING	112.5000.4663	\$3,263.02	\$2,925.00	\$2,925.00
SUPPORT FEES	112.5000.4668	\$75,578.87	\$76,000.00	\$72,583.00
LICENSING	112.5000.4671	\$675.03	\$1,300.00	\$1,300.00
REFUNDS	112.5000.4786	\$0.00	\$1,000.00	\$1,000.00
SHARED ADMINISTRATION	112.5000.4850	\$78,981.77	\$92,530.00	\$102,170.00
Total Home Health Administration:		\$490,657.22	\$529,600.00	\$540,781.12
HH Skilled Nursing				
SALARIES	112.5010.4110	\$260,000.30	\$230,000.00	\$240,000.00
OVERTIME	112.5010.4130	\$9,120.22	\$2,300.00	\$500.00
HEALTH INSURANCE	112.5010.4210	\$33,529.06	\$22,000.00	\$25,000.00
FICA	112.5010.4220	\$19,254.43	\$18,000.00	\$20,000.00
RETIREMENT	112.5010.4231	\$7,654.47	\$9,000.00	\$9,000.00
WORKMANS COMPENSATION	112.5010.4260	\$953.00	\$960.00	\$960.00
DENTAL	112.5010.4290	\$1,207.49	\$1,000.00	\$1,655.00
VISION	112.5010.4291	\$217.33	\$150.00	\$300.00
CONTRACT EXPENSE	112.5010.4332	\$41,571.16	\$0.00	\$0.00
TELEPHONE	112.5010.4530	\$1,202.34	\$1,800.00	\$1,800.00
TRAVEL EXPENSE	112.5010.4580	\$23,528.93	\$23,000.00	\$25,000.00
Total HH Skilled Nursing:		\$398,238.73	\$308,210.00	\$324,215.00
HH Aides				
SALARIES	112.5012.4110	\$32,479.91	\$12,000.00	\$24,000.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
HEALTH INSURANCE	112.5012.4210	\$407.85	\$0.00	\$2,500.00
FICA	112.5012.4220	\$2,428.72	\$1,200.00	\$1,850.00
RETIREMENT	112.5012.4231	\$1,121.90	\$500.00	\$1,000.00
WORKMANS COMPENSATION	112.5012.4260	\$848.00	\$850.00	\$850.00
DENTAL	112.5012.4290	\$328.83	\$0.00	\$150.00
VISION	112.5012.4291	\$59.70	\$150.00	\$150.00
TELEPHONE	112.5012.4530	\$240.00	\$600.00	\$600.00
TRAVEL EXPENSE	112.5012.4580	\$10,123.68	\$7,500.00	\$11,000.00
Total HHAides:		\$48,038.59	\$22,800.00	\$42,100.00
HH Contracted Services				
SALARIES	112.5015.4110	\$159,848.05	\$145,000.00	\$165,000.00
OVERTIME	112.5015.4130	\$0.00	\$10,000.00	\$0.00
LIFE INSURANCE	112.5015.4211	\$0.00	\$70.00	\$100.00
FICA	112.5015.4220	\$12,294.72	\$12,000.00	\$13,200.00
RETIREMENT	112.5015.4231	\$3,039.49	\$6,600.00	\$6,600.00
WORKMANS COMPENSATION	112.5015.4260	\$381.00	\$380.00	\$380.00
TELEPHONE	112.5015.4530	\$840.00	\$960.00	\$960.00
TRAVEL EXPENSE	112.5015.4580	\$20,576.63	\$22,000.00	\$25,000.00
Total HH Contracted Services:		\$196,979.89	\$197,010.00	\$211,240.00
HH Occupational Therapy				
SALARIES	112.5017.4110	\$9,664.86	\$25,000.00	\$25,000.00
FICA	112.5017.4220	\$739.68	\$2,000.00	\$2,000.00
WORKMANS COMPENSATION	112.5017.4260	-\$15.00	\$0.00	\$0.00
TRAVEL EXPENSE	112.5017.4580	\$1,812.85	\$3,300.00	\$3,400.00
Total HH Occupational Therapy:		\$12,202.39	\$30,300.00	\$30,400.00
Admin PCP				
SALARIES	112.5215.4110	\$0.00	\$50,703.29	\$0.00
HEALTH INSURANCE	112.5215.4210	\$0.00	\$10,810.00	\$0.00
FICA	112.5215.4220	\$0.00	\$3,580.00	\$0.00
RETIREMENT	112.5215.4231	\$0.00	\$1,352.00	\$0.00
UNEMPLOYMENT INSURANCE	112.5215.4250	\$0.00	\$91.00	\$0.00
WORKMANS COMPENSATION	112.5215.4260	\$0.00	\$900.00	\$0.00
DENTAL	112.5215.4290	\$0.00	\$530.00	\$0.00
VISION	112.5215.4291	\$0.00	\$54.00	\$0.00
REPAIRS & MAINTENANCE	112.5215.4430	\$0.00	\$185.00	\$0.00
RENT	112.5215.4442	\$0.00	\$4,800.00	\$0.00
LEASE PAYMENTS	112.5215.4443	\$0.00	\$1,092.00	\$0.00
TELEPHONE	112.5215.4530	\$0.00	\$725.00	\$0.00
PRINTING	112.5215.4550	\$0.00	\$115.00	\$0.00
POSTAGE	112.5215.4551	\$0.00	\$17.00	\$0.00
TRAVEL EXPENSE	112.5215.4580	\$0.00	\$52.00	\$0.00
OFFICE SUPPLIES	112.5215.4610	\$0.00	\$185.00	\$0.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
OPERATING SUPPLIES	112.5215.4615	\$0.00	\$125.00	\$0.00
SUPPORT FEES	112.5215.4668	\$0.00	\$1,790.00	\$0.00
Total Admin PCP:		\$0.00	\$77,106.29	\$0.00
Child Fatality				
SALARIES	112.5310.4110	\$587.08	\$400.00	\$400.00
HEALTH INSURANCE	112.5310.4210	\$63.71	\$50.00	\$60.00
FICA	112.5310.4220	\$43.91	\$40.00	\$40.00
RETIREMENT	112.5310.4231	\$16.37	\$15.00	\$15.00
DENTAL	112.5310.4290	\$2.41	\$0.00	\$0.00
VISION	112.5310.4291	\$0.38	\$0.00	\$0.00
RENT	112.5310.4442	\$50.02	\$100.00	\$81.10
LEASE PAYMENTS	112.5310.4443	\$13.72	\$30.00	\$30.00
TELEPHONE	112.5310.4530	\$7.78	\$12.00	\$12.00
PRINTING	112.5310.4550	\$1.00	\$0.00	\$0.00
POSTAGE	112.5310.4551	\$0.27	\$0.00	\$0.00
OFFICE SUPPLIES	112.5310.4610	\$5.41	\$0.00	\$0.00
OPERATING SUPPLIES	112.5310.4615	\$1,500.00	\$3,321.00	\$3,300.00
SUPPORT FEES	112.5310.4668	\$18.94	\$30.00	\$22.50
Total Child Fatality:		\$2,311.00	\$3,998.00	\$3,960.60
COVID-19				
SALARIES	112.5320.4110	\$189,699.39	\$38,000.00	\$27,000.00
HEALTH INSURANCE	112.5320.4210	\$28,949.22	\$7,200.00	\$5,300.00
FICA	112.5320.4220	\$13,967.83	\$3,000.00	\$2,100.00
RETIREMENT	112.5320.4231	\$6,347.07	\$1,520.00	\$1,100.00
UNEMPLOYMENT INSURANCE	112.5320.4250	\$121.25	\$0.00	\$0.00
WORKMANS COMPENSATION	112.5320.4260	\$12.00	\$0.00	\$0.00
DENTAL	112.5320.4290	\$1,261.41	\$300.00	\$360.00
VISION	112.5320.4291	\$219.68	\$100.00	\$120.00
OTHER PROFESSIONAL SERVICES	112.5320.4330	\$37,334.60	\$0.00	\$0.00
REPAIRS & MAINTENANCE	112.5320.4430	\$0.54	\$0.00	\$0.00
RENT	112.5320.4442	\$1,157.76	\$0.00	\$0.00
LEASE PAYMENTS	112.5320.4443	\$627.57	\$0.00	\$0.00
TELEPHONE	112.5320.4530	\$3,315.09	\$850.00	\$0.00
PRINTING	112.5320.4550	\$109.67	\$0.00	\$0.00
POSTAGE	112.5320.4551	\$37.29	\$0.00	\$0.00
TRAVEL EXPENSE	112.5320.4580	\$0.46	\$10.00	\$40.00
OFFICE SUPPLIES	112.5320.4610	\$1,496.78	\$1,500.00	\$3,000.00
OPERATING SUPPLIES	112.5320.4615	\$1,100.87	\$500.00	\$1,200.00
LEGAL & ACCOUNTING	112.5320.4663	\$50.00	\$0.00	\$0.00
SUPPORT FEES	112.5320.4668	\$447.84	\$0.00	\$0.00
LICENSING	112.5320.4671	\$134.99	\$0.00	\$0.00
SHARED ADMINISTRATION	112.5320.4850	\$11,328.42	\$0.00	\$0.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Total COVID-19:		\$297,719.73	\$52,980.00	\$40,220.00
Immunization Core				
SALARIES	112.5331.4110	\$63,334.43	\$57,000.00	\$57,000.00
HEALTH INSURANCE	112.5331.4210	\$10,842.47	\$8,000.00	\$8,000.00
FICA	112.5331.4220	\$4,542.48	\$3,000.00	\$3,000.00
RETIREMENT	112.5331.4231	\$1,947.31	\$1,600.00	\$1,600.00
DENTAL	112.5331.4290	\$460.76	\$400.00	\$400.00
VISION	112.5331.4291	\$81.02	\$80.00	\$80.00
OTHER PROFESSIONAL SERVICES	112.5331.4330	\$61.16	\$50.00	\$50.00
RENT	112.5331.4442	\$3,537.48	\$3,500.00	\$2,838.50
LEASE PAYMENTS	112.5331.4443	\$44.01	\$0.00	\$0.00
DUES & MEETINGS	112.5331.4501	\$5.58	\$0.00	\$0.00
TELEPHONE	112.5331.4530	\$92.00	\$0.00	\$0.00
PRINTING	112.5331.4550	\$15.85	\$70.00	\$70.00
POSTAGE	112.5331.4551	\$97.15	\$150.00	\$150.00
TRAVEL EXPENSE	112.5331.4580	\$44.72	\$50.00	\$50.00
OFFICE SUPPLIES	112.5331.4610	\$50.12	\$50.00	\$50.00
OPERATING SUPPLIES	112.5331.4615	\$2,575.83	\$2,600.00	\$2,600.00
MEDICAL SUPPLIES	112.5331.4616	\$300.16	\$300.00	\$300.00
VACCINE	112.5331.4617	\$3,130.43	\$2,800.00	\$2,800.00
Total Immunization Core:		\$91,162.96	\$79,650.00	\$78,988.50
County Epr				
SALARIES	112.5332.4110	\$17,697.40	\$30,000.00	\$18,000.00
HEALTH INSURANCE	112.5332.4210	\$3,625.87	\$5,700.00	\$4,500.00
FICA	112.5332.4220	\$1,261.56	\$2,100.00	\$1,300.00
RETIREMENT	112.5332.4231	\$302.99	\$900.00	\$400.00
DENTAL	112.5332.4290	\$128.57	\$225.00	\$200.00
VISION	112.5332.4291	\$23.61	\$60.00	\$80.00
RENT	112.5332.4442	\$497.00	\$500.00	\$405.50
DUES & MEETINGS	112.5332.4501	\$100.00	\$100.00	\$100.00
MEETINGS AND TRAININGS	112.5332.4507	\$0.00	\$50.00	\$50.00
TELEPHONE	112.5332.4530	\$16.00	\$0.00	\$0.00
PRINTING	112.5332.4550	\$0.00	\$30.00	\$30.00
OPERATING SUPPLIES	112.5332.4615	\$180.12	\$100.00	\$300.00
Total County Epr:		\$23,833.12	\$39,765.00	\$25,365.50
Healthy Communities				
SALARIES	112.5333.4110	\$51,206.00	\$15,810.00	\$0.00
HEALTH INSURANCE	112.5333.4210	\$3,402.22	\$7,165.00	\$0.00
LIFE INSURANCE	112.5333.4211	\$0.00	\$16.00	\$0.00
FICA	112.5333.4220	\$3,793.58	\$1,075.00	\$0.00
RETIREMENT	112.5333.4231	\$676.97	\$418.00	\$0.00
DENTAL	112.5333.4290	\$120.15	\$240.00	\$0.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
VISION	112.5333.4291	\$11.13	\$30.00	\$0.00
OTHER PROFESSIONAL SERVICES	112.5333.4330	\$8,217.00	\$0.00	\$0.00
CONTINUING EDUCATION	112.5333.4502	\$8,984.72	\$970.00	\$0.00
TELEPHONE	112.5333.4530	\$72.07	\$1,280.00	\$0.00
TRAVEL EXPENSE	112.5333.4580	\$3,513.79	\$3,045.00	\$0.00
OFFICE SUPPLIES	112.5333.4610	\$0.00	\$7,700.00	\$0.00
OPERATING SUPPLIES	112.5333.4615	\$135.00	\$1,735.00	\$0.00
Total Healthy Communities:		\$80,132.63	\$39,484.00	\$0.00
Public Health				
SALARIES	112.5350.4110	\$17,364.02	\$30,000.00	\$18,278.00
OVERTIME	112.5350.4130	\$0.00	\$1,000.00	\$1,000.00
HEALTH INSURANCE	112.5350.4210	\$3,166.20	\$4,500.00	\$3,770.00
HSA	112.5350.4215	\$1,879.94	\$0.00	\$0.00
FICA	112.5350.4220	-\$281.84	\$2,300.00	\$3,310.00
RETIREMENT	112.5350.4231	\$393.88	\$1,200.00	\$430.00
UNEMPLOYMENT INSURANCE	112.5350.4250	\$332.56	\$200.00	\$200.00
WORKMANS COMPENSATION	112.5350.4260	\$5,683.00	\$0.00	\$6,200.00
DENTAL	112.5350.4290	\$105.18	\$330.00	\$330.00
VISION	112.5350.4291	\$16.85	\$60.00	\$60.00
OTHER PROFESSIONAL SERVICES	112.5350.4330	\$296.00	\$0.00	\$0.00
REPAIRS & MAINTENANCE	112.5350.4430	\$127.26	\$150.00	\$300.00
RENT	112.5350.4442	\$4,682.00	\$2,500.00	\$3,649.50
LEASE PAYMENTS	112.5350.4443	\$1,302.37	\$1,100.00	\$4,000.00
DUES & MEETINGS	112.5350.4501	\$1,250.00	\$2,200.00	\$2,200.00
MEETINGS AND TRAININGS	112.5350.4507	\$1,168.81	\$3,000.00	\$3,000.00
TELEPHONE	112.5350.4530	\$1,120.81	\$1,500.00	\$1,500.00
PRINTING	112.5350.4550	\$242.61	\$600.00	\$600.00
POSTAGE	112.5350.4551	\$15.24	\$60.00	\$60.00
TRAVEL EXPENSE	112.5350.4580	\$330.13	\$500.00	\$670.00
OFFICE SUPPLIES	112.5350.4610	\$291.87	\$300.00	\$4,000.00
OPERATING SUPPLIES	112.5350.4615	\$7,808.63	\$5,000.00	\$5,000.00
LEGAL & ACCOUNTING	112.5350.4663	\$2,139.08	\$2,000.00	\$2,000.00
SUPPORT FEES	112.5350.4668	\$1,936.28	\$3,600.00	\$2,700.00
LICENSING	112.5350.4671	\$151.87	\$400.00	\$500.00
MISCELLANEOUS	112.5350.4800	\$900.00	\$0.00	\$0.00
SHARED ADMINISTRATION	112.5350.4850	\$50,032.46	\$57,700.82	\$83,000.00
Total Public Health:		\$102,455.21	\$120,200.82	\$146,757.50
BMTF				
SALARIES	112.5358.4110	\$0.00	\$25,000.00	\$50,000.00
HEALTH INSURANCE	112.5358.4210	\$0.00	\$5,000.00	\$10,000.00
FICA	112.5358.4220	\$0.00	\$1,700.00	\$4,000.00
RETIREMENT	112.5358.4231	\$0.00	\$800.00	\$1,600.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
CONTINUING EDUCATION	112.5358.4502	\$0.00	\$750.00	\$1,050.00
MEETINGS AND TRAININGS	112.5358.4507	\$0.00	\$500.00	\$1,050.00
TRAVEL EXPENSE	112.5358.4580	\$0.00	\$3,500.00	\$6,580.00
Total BMTF:		\$0.00	\$37,250.00	\$74,280.00
Tobacco Program				
SALARIES	112.5360.4110	\$8,239.58	\$30,000.00	\$47,000.00
HEALTH INSURANCE	112.5360.4210	\$1,338.81	\$6,500.00	\$9,000.00
FICA	112.5360.4220	\$591.05	\$2,200.00	\$3,600.00
RETIREMENT	112.5360.4231	\$111.72	\$1,200.00	\$1,800.00
DENTAL	112.5360.4290	\$56.90	\$150.00	\$300.00
VISION	112.5360.4291	\$9.21	\$30.00	\$60.00
RENT	112.5360.4442	\$280.01	\$0.00	\$0.00
LEASE PAYMENTS	112.5360.4443	\$24.53	\$0.00	\$0.00
MEETINGS AND TRAININGS	112.5360.4507	\$242.56	\$1,300.00	\$2,800.00
TELEPHONE	112.5360.4530	\$65.06	\$0.00	\$0.00
PRINTING	112.5360.4550	\$37.21	\$50.00	\$100.00
POSTAGE	112.5360.4551	\$1.23	\$9.00	\$9.00
TRAVEL EXPENSE	112.5360.4580	\$875.30	\$1,300.00	\$1,600.00
OFFICE SUPPLIES	112.5360.4610	\$18.91	\$1,800.00	\$500.00
OPERATING SUPPLIES	112.5360.4615	\$0.00	\$4,000.00	\$8,000.00
SUPPORT FEES	112.5360.4668	\$91.86	\$0.00	\$0.00
Total Tobacco Program:		\$11,983.94	\$48,539.00	\$74,769.00
Temple Hoyne Buell				
SALARIES	112.5365.4110	\$8,541.15	\$1,830.00	\$5,500.00
HEALTH INSURANCE	112.5365.4210	\$1,640.49	\$733.00	\$1,000.00
FICA	112.5365.4220	\$593.23	\$130.00	\$500.00
RETIREMENT	112.5365.4231	\$175.87	\$30.00	\$200.00
DENTAL	112.5365.4290	\$65.16	\$25.00	\$50.00
VISION	112.5365.4291	\$11.68	\$0.00	\$15.00
CONTRACT EXPENSE	112.5365.4332	\$0.00	\$0.00	\$700.00
MEETINGS AND TRAININGS	112.5365.4507	\$0.00	\$0.00	\$60.00
PRINTING	112.5365.4550	\$40.88	\$20.00	\$40.00
POSTAGE	112.5365.4551	\$0.00	\$0.00	\$15.00
TRAVEL EXPENSE	112.5365.4580	\$77.53	\$45.00	\$10.00
OPERATING SUPPLIES	112.5365.4615	\$21.55	\$0.00	\$1,000.00
Total Temple Hoyne Buell:		\$11,167.54	\$2,813.00	\$9,090.00
Substance Abuse Prevention				
SALARIES	112.5370.4110	\$0.00	\$8,000.00	\$3,000.00
HEALTH INSURANCE	112.5370.4210	\$0.00	\$1,330.00	\$800.00
FICA	112.5370.4220	\$0.00	\$620.00	\$300.00
RETIREMENT	112.5370.4231	\$0.00	\$200.00	\$100.00
CONTRACT EXPENSE	112.5370.4332	\$0.00	\$50.00	\$0.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
TRAVEL EXPENSE	112.5370.4580	\$0.00	\$1,800.00	\$1,800.00
Total Substance Abuse Prevention:		\$0.00	\$12,000.00	\$6,000.00
Epidemiology				
SALARIES	112.5380.4110	\$82,893.40	\$50,000.00	\$52,000.00
HEALTH INSURANCE	112.5380.4210	\$7,145.82	\$2,700.00	\$10,000.00
LIFE INSURANCE	112.5380.4211	\$0.00	\$45.00	\$50.00
HSA	112.5380.4215	\$1,134.91	\$0.00	\$0.00
FICA	112.5380.4220	\$6,168.24	\$3,800.00	\$3,950.00
RETIREMENT	112.5380.4231	\$2,459.41	\$2,000.00	\$2,000.00
UNEMPLOYMENT INSURANCE	112.5380.4250	\$242.23	\$200.00	\$200.00
WORKMANS COMPENSATION	112.5380.4260	\$2,440.00	\$1,630.00	\$1,630.00
DENTAL	112.5380.4290	\$265.36	\$150.00	\$150.00
VISION	112.5380.4291	\$46.73	\$50.00	\$50.00
OTHER PROFESSIONAL SERVICES	112.5380.4330	\$200.00	\$0.00	\$0.00
CONTRACT EXPENSE	112.5380.4332	\$35,718.00	\$0.00	\$0.00
REPAIRS & MAINTENANCE	112.5380.4430	\$2.40	\$100.00	\$100.00
RENT	112.5380.4442	\$2,444.82	\$1,580.00	\$1,281.38
LEASE PAYMENTS	112.5380.4443	\$1,416.90	\$1,400.00	\$1,400.00
DUES & MEETINGS	112.5380.4501	\$587.40	\$650.00	\$650.00
CONTINUING EDUCATION	112.5380.4502	\$0.00	\$385.00	\$385.00
MEETINGS AND TRAININGS	112.5380.4507	\$0.00	\$75.00	\$75.00
TELEPHONE	112.5380.4530	\$3,038.36	\$2,200.00	\$2,200.00
PRINTING	112.5380.4550	\$347.79	\$200.00	\$200.00
POSTAGE	112.5380.4551	\$14.19	\$20.00	\$20.00
TRAVEL EXPENSE	112.5380.4580	\$4,244.07	\$1,300.00	\$2,010.00
OFFICE SUPPLIES	112.5380.4610	\$855.48	\$150.00	\$150.00
OPERATING SUPPLIES	112.5380.4615	\$958.64	\$135.00	\$100.00
LEGAL & ACCOUNTING	112.5380.4663	\$672.60	\$800.00	\$800.00
SUPPORT FEES	112.5380.4668	\$2,167.43	\$1,250.00	\$937.50
LICENSING	112.5380.4671	\$202.50	\$80.00	\$100.00
SHARED ADMINISTRATION	112.5380.4850	\$28,466.38	\$23,100.00	\$25,500.00
Total Epidemiology:		\$184,133.06	\$94,000.00	\$105,938.88
Care Coordination				
SALARIES	112.5391.4110	\$4,085.69	\$19,000.00	\$19,000.00
HEALTH INSURANCE	112.5391.4210	\$407.38	\$2,200.00	\$2,200.00
FICA	112.5391.4220	\$303.72	\$1,200.00	\$1,200.00
RETIREMENT	112.5391.4231	\$113.37	\$600.00	\$600.00
DENTAL	112.5391.4290	\$16.07	\$100.00	\$100.00
VISION	112.5391.4291	\$2.56	\$20.00	\$20.00
RENT	112.5391.4442	\$159.75	\$40.00	\$32.44
LEASE PAYMENTS	112.5391.4443	\$46.85	\$10.00	\$10.00
TELEPHONE	112.5391.4530	\$31.26	\$20.00	\$20.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
PRINTING	112.5391.4550	\$0.52	\$10.00	\$10.00
POSTAGE	112.5391.4551	\$0.00	\$15.00	\$15.00
OFFICE SUPPLIES	112.5391.4610	\$9.10	\$16.00	\$16.00
OPERATING SUPPLIES	112.5391.4615	\$0.00	\$150.00	\$150.00
SUPPORT FEES	112.5391.4668	\$69.25	\$0.00	\$0.00
Total Care Coordination:		\$5,245.52	\$23,381.00	\$23,373.44
Shared Admin				
SALARIES	112.5400.4110	\$117,440.44	\$155,000.00	\$167,000.00
OVERTIME	112.5400.4130	\$507.43	\$1,000.00	\$1,000.00
HEALTH INSURANCE	112.5400.4210	\$30,372.81	\$42,000.00	\$48,000.00
FICA	112.5400.4220	\$7,389.72	\$10,000.00	\$12,000.00
RETIREMENT	112.5400.4231	\$4,717.97	\$6,000.00	\$6,100.00
UNEMPLOYMENT INSURANCE	112.5400.4250	\$523.53	\$400.00	\$400.00
WORKMANS COMPENSATION	112.5400.4260	\$368.00	\$380.00	\$380.00
DENTAL	112.5400.4290	\$864.72	\$1,000.00	\$900.00
VISION	112.5400.4291	\$51.79	\$70.00	\$70.00
REPAIRS & MAINTENANCE	112.5400.4430	\$22.40	\$500.00	\$250.00
RENT	112.5400.4442	\$33,278.28	\$34,500.00	\$28,439.50
LEASE PAYMENTS	112.5400.4443	\$5,716.24	\$5,700.00	\$5,700.00
DUES & MEETINGS	112.5400.4501	\$45.00	\$100.00	\$100.00
MEETINGS AND TRAININGS	112.5400.4507	\$238.68	\$250.00	\$250.00
TELEPHONE	112.5400.4530	\$3,801.77	\$2,800.00	\$3,000.00
ADVERTISING & LEGAL NOTICES	112.5400.4540	\$0.00	\$50.00	\$50.00
PRINTING	112.5400.4550	\$808.14	\$800.00	\$600.00
POSTAGE	112.5400.4551	\$66.93	\$120.00	\$120.00
TRAVEL EXPENSE	112.5400.4580	\$36.59	\$30.00	\$30.00
OFFICE SUPPLIES	112.5400.4610	\$1,834.00	\$600.00	\$600.00
OPERATING SUPPLIES	112.5400.4615	\$0.00	\$340.00	\$340.00
SUPPORT FEES	112.5400.4668	\$4,047.36	\$5,600.00	\$4,200.00
LICENSING	112.5400.4671	\$2,420.62	\$360.00	\$360.00
MISCELLANEOUS	112.5400.4800	\$4.99	\$0.00	\$0.00
SHARED ADMINISTRATION	112.5400.4850	-\$214,557.39	-\$267,600.00	-\$287,350.00
Total Shared Admin:		\$0.02	\$0.00	-\$7,460.50
SLVPHP				
SALARIES	112.5406.4110	\$2,995.66	\$3,000.00	\$3,000.00
HEALTH INSURANCE	112.5406.4210	\$441.23	\$200.00	\$120.00
FICA	112.5406.4220	\$219.06	\$140.00	\$140.00
RETIREMENT	112.5406.4231	\$120.28	\$80.00	\$80.00
DENTAL	112.5406.4290	\$12.13	\$0.00	\$0.00
VISION	112.5406.4291	\$2.18	\$0.00	\$0.00
CONTRACT EXPENSE	112.5406.4332	\$34,155.00	\$42,920.00	\$42,920.00
MEETINGS AND TRAININGS	112.5406.4507	\$366.56	\$1,000.00	\$1,000.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
PRINTING	112.5406.4550	\$0.09	\$1,500.00	\$800.00
POSTAGE	112.5406.4551	\$6.09	\$0.00	\$0.00
TRAVEL EXPENSE	112.5406.4580	\$1,525.45	\$350.00	\$350.00
OPERATING SUPPLIES	112.5406.4615	\$152.84	\$120.00	\$120.00
Total SLVPHP:		\$39,996.57	\$49,310.00	\$48,530.00
Regional Environment				
SALARIES	112.5415.4110	\$105,930.45	\$170,000.00	\$182,700.00
OVERTIME	112.5415.4130	\$179.75	\$0.00	\$0.00
HEALTH INSURANCE	112.5415.4210	\$16,891.03	\$18,000.00	\$18,000.00
FICA	112.5415.4220	\$7,941.20	\$10,500.00	\$14,000.00
RETIREMENT	112.5415.4231	\$2,981.96	\$2,700.00	\$6,950.00
UNEMPLOYMENT INSURANCE	112.5415.4250	\$353.43	\$150.00	\$300.00
WORKMANS COMPENSATION	112.5415.4260	\$167.00	\$250.00	\$1,000.00
DENTAL	112.5415.4290	\$581.10	\$620.00	\$620.00
VISION	112.5415.4291	\$104.09	\$130.00	\$130.00
OTHER PROFESSIONAL SERVICES	112.5415.4330	\$155.00	\$220.00	\$0.00
REPAIRS & MAINTENANCE	112.5415.4430	\$243.14	\$130.00	\$500.00
RENT	112.5415.4442	\$1,950.92	\$1,600.00	\$1,934.24
LEASE PAYMENTS	112.5415.4443	\$1,584.08	\$1,500.00	\$1,580.00
DUES & MEETINGS	112.5415.4501	\$245.00	\$250.00	\$500.00
CONTINUING EDUCATION	112.5415.4502	\$0.00	\$500.00	\$500.00
MEETINGS AND TRAININGS	112.5415.4507	\$0.00	\$750.00	\$500.00
TELEPHONE	112.5415.4530	\$1,423.28	\$1,200.00	\$1,800.00
ADVERTISING & LEGAL NOTICES	112.5415.4540	\$0.00	\$150.00	\$100.00
PRINTING	112.5415.4550	\$531.53	\$300.00	\$40.00
POSTAGE	112.5415.4551	\$273.42	\$100.00	\$550.00
TRAVEL EXPENSE	112.5415.4580	\$7,145.47	\$7,300.00	\$6,500.00
OFFICE SUPPLIES	112.5415.4610	\$404.90	\$400.00	\$300.00
OPERATING SUPPLIES	112.5415.4615	\$779.81	\$820.00	\$500.00
LEGAL & ACCOUNTING	112.5415.4663	\$1,905.30	\$1,000.00	\$1,900.00
SUPPORT FEES	112.5415.4668	\$3,091.68	\$2,580.00	\$932.50
LICENSING	112.5415.4671	\$134.99	\$300.00	\$300.00
COMPUTER	112.5415.4676	\$0.00	\$1,200.00	\$1,200.00
FEE FOR LICENSES	112.5415.4787	\$13,588.00	\$12,500.00	\$12,500.00
ALAMOSA COUNTY EH FEE	112.5415.4848	\$0.00	\$20,000.00	\$0.00
SHARED ADMINISTRATION	112.5415.4850	\$45,748.36	\$49,085.00	\$76,600.00
Total Regional Environment:		\$214,334.89	\$304,235.00	\$332,436.74
Reg EH - Tobacco				
SALARIES	112.5416.4110	\$5,719.18	\$0.00	\$0.00
HEALTH INSURANCE	112.5416.4210	\$1,558.03	\$0.00	\$0.00
FICA	112.5416.4220	\$422.70	\$0.00	\$0.00
RETIREMENT	112.5416.4231	\$181.24	\$0.00	\$0.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
DENTAL	112.5416.4290	\$49.14	\$0.00	\$0.00
VISION	112.5416.4291	\$8.96	\$0.00	\$0.00
TELEPHONE	112.5416.4530	\$25.03	\$0.00	\$0.00
PRINTING	112.5416.4550	\$75.78	\$0.00	\$0.00
POSTAGE	112.5416.4551	\$106.59	\$0.00	\$0.00
OFFICE SUPPLIES	112.5416.4610	\$4.30	\$0.00	\$0.00
OPERATING SUPPLIES	112.5416.4615	\$107.95	\$0.00	\$0.00
Total Reg EH - Tobacco:		\$8,258.90	\$0.00	\$0.00
Human Resources/Admin Exp				
LEASE PAYMENTS	112.5450.4443	\$1,681.94	\$1,800.00	\$1,800.00
PRINTING	112.5450.4550	\$21.09	\$25.00	\$25.00
POSTAGE	112.5450.4551	\$2,531.83	\$3,000.00	\$3,000.00
Total Human Resources/Admin Exp:		\$4,234.86	\$4,825.00	\$4,825.00
Total Public Health Fund:		\$2,223,086.77	\$2,077,457.11	\$2,115,810.78
Total Expenditures:		\$2,223,086.77	\$2,077,457.11	\$2,115,810.78

Public Health Fund Balance

	FY2024 Projected	2025 Proposed Budget
Beginning Fund Balance:	\$1,131,036	\$991,499
Revenues	\$1,937,920	\$2,052,920
Expenditures	\$2,077,457	\$2,115,811
Total Revenues Less Expenditures:	(\$139,537)	(\$62,891)
Ending Fund Balance:	\$991,499	\$928,608

Justice Center Fund

Justice Center Fund revenues come from a voter approved \$.01 sales tax which is dedicated to meeting the statutory obligations of Alamosa County to provide adequate judicial, detention facilities and law enforcement operations. This sales tax revenue compensates for maintenance and operations of the Justice Center.

The Justice Center Fund has projected revenue for 2025 at \$4.9 million. Expenditures are expected to increase in 2025 to \$5.7 million.

Revenue

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Taxes				
GENERAL SALES & USE TAX	129.0031.3105	\$4,456,674.68	\$4,518,000.00	\$4,631,000.00
Total Taxes:		\$4,456,674.68	\$4,518,000.00	\$4,631,000.00
Intergovernmental Revenue				
MISCELLANEOUS GRANTS	129.0033.3399	\$0.00	\$166,725.00	\$347,000.00
Total Intergovernmental Revenue:		\$0.00	\$166,725.00	\$347,000.00
Total Revenue Source:		\$4,456,674.68	\$4,684,725.00	\$4,978,000.00

Expenditures

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Justice Center Fund				
MAINTENANCE CONTRACTS	129.5420.4335	\$38,648.17	\$40,376.00	\$62,000.00
UTILITIES	129.5420.4400	\$58,715.06	\$46,992.10	\$62,000.00
JUSTICE CENTER WATER/SEW/TRA	129.5420.4411	\$1,463.64	\$1,173.79	\$2,500.00
JUSTICE CENTER REPAIR/MAINT	129.5420.4431	\$14,218.08	\$34,877.74	\$64,746.55
INSURANCE	129.5420.4520	\$315,130.00	\$358,533.99	\$405,000.00
LEASE PAYMENTS	129.7000.4443	\$0.00	\$1,015,000.00	\$1,055,000.00
LEASE INTEREST	129.7000.4444	\$0.00	\$680,300.00	\$640,500.00
AUDIT	129.8000.4331	\$1,395.00	\$1,450.00	\$1,750.00
MISCELLANEOUS	129.8000.4800	\$153.00	\$0.00	\$200.00
CONSTRUCTION COSTS	129.8000.4824	\$8,760.96	\$201,669.00	\$365,000.00
LAW ENFORCEMENT EXPENDITURES	129.8000.4825	\$368,585.45	\$247,707.00	\$144,757.00
TRANSFER TO OTHER FUNDS	129.8000.4881	\$4,602,008.00	\$2,644,500.00	\$2,906,037.00
Total Justice Center Fund:		\$5,409,077.36	\$5,272,579.62	\$5,709,490.55

Expenditures

The Justice Center's greatest expense is derived from other expenses. These expenses consist of lease payments of \$1.7M for the judicial center and a transfer of \$2.9M to the County General for law enforcement salaries and benefits. The \$2.9M accounts for approximately 63% of law enforcement's total salaries and benefits.

Law Enforcement Description		2023 Actual	2024 Projected	2025 Proposed
Sheriff/Patrol	Salaries	3,004,287	3,324,077	3,569,755
Sheriff/Patrol	Benefits	689,436	833,127	1,043,002
Total		3,693,723	4,157,204	4,612,757

Also included in the other expenses is \$144,757 to address any capital and operating needs for the Sheriff's office. Please see chart below for a breakdown of the approved capital expenditures for 2025.

Law Enforcement Request		Cost
Sheriff	Update Interview Room	6,056
Sheriff	Tasers	14,176
Sheriff	CML: Bosc Recording Server Replacement	34,743
Sheriff	Gen 5 - Glock 47	18,849
Sheriff	Axon Enterprises - In-Car Cameras	34,944
Sheriff	Computers	35,989
		144,757

Justice Center Fund Balance

	FY2024 Projected	2025 Proposed Budget
Beginning Fund Balance:	\$5,533,224	\$4,945,369
Revenues	\$4,684,725	\$4,978,000
Expenditures	\$5,272,580	\$5,709,491
Total Revenues Less Expenditures:	(\$587,855)	(\$731,491)
Ending Fund Balance:	\$4,945,369	\$4,213,878

Conservation Trust Fund

Conservation Trust Funds are a portion of Lottery proceeds constitutionally mandated to be distributed directly to local governments, based on population. These funds are used for acquiring and maintaining parks, open space and recreational facilities. Alamosa County has two county parks, Sunrise and Sunset Parks, and several miles of walking trails in and around the County complexes. These funds are also used to support SLV Television providing up to 15 digital TV broadcast channels to citizens who cannot afford or choose not to use other television services. Park/Rec equipment includes small equipment for maintenance of the parks. This fund includes a seasonal, part-time person for park maintenance in the summer. The Miscellaneous Expense is a “placeholder” for projects that may come up during the year.

Revenue

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Conservation Trust Fund				
LOTTERY PROCEEDS	123.0033.3305	\$92,915.30	\$75,639.24	\$84,500.00
INTEREST ON INVESTMENTS	123.0036.3610	\$1,014.38	\$988.63	\$800.00
Total Conservation Trust Fund:		\$93,929.68	\$76,627.87	\$85,300.00

Expenditures

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Conservation Trust Fund				
SLV T.V. ASSOCIATION	123.5010.4352	\$20,156.00	\$20,156.00	\$20,156.00
SOUTHWEST CONSERVATION CORP	123.5010.4362	\$15,600.00	\$19,000.00	\$19,000.00
PARK/REC EQUIPMENT	123.5010.4382	\$0.00	\$70,662.86	\$50,000.00
EAST SIDE PARK	123.5010.4407	\$151.76	\$10,000.00	\$10,000.00
WEST SIDE PARK	123.5010.4408		\$0.00	\$100,000.00
MISCELLANEOUS	123.5010.4800	\$14,512.41	\$0.00	\$500.00
MOSCA/HOOPER PARK	123.5010.4808		\$0.00	\$10,000.00
CAPITAL OUTLAY	123.5010.4999	\$0.00	\$70,000.00	\$50,000.00
Total Conservation Trust Fund:		\$50,420.17	\$189,818.86	\$259,656.00

Conservation Trust Fund Balance

	FY2024 Projected	FY2025 Proposed Budget
Beginning Fund Balance:	\$718,478	\$605,287
Revenues	\$76,628	\$85,300
Expenditures	\$189,819	\$259,656
Total Revenues Less Expenditures:	(\$113,191)	(\$174,356)
Ending Fund Balance:	\$605,287	\$430,931

Community Development Fund

The Community Development Fund has historically been funded by contributions from participating solar energy developers in Alamosa County. Historically, the Board of County Commissioners has allocated .5 property tax mills to this fund, and in 2025 it will be adjusted to .25. The funds are used for scholarships, non-government organizational support, and to address other community projects/needs. Due to limited funding, this fund struggles to meet the needs of all those requesting funding.

Revenue

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Community Development Fund				
GENERAL PROPERTY TAX	128.0031.3101	\$101,110.55	\$126,994.00	\$53,316.00
SPECIFIC OWNERSHIP TAX	128.0031.3102	\$13,684.87	\$8,204.78	\$8,000.00
DELINQUENT PROPERTY TAX	128.0031.3103	\$539.75	\$227.35	\$0.00
CURRENT INTEREST	128.0031.3104	\$444.04	\$92.25	\$0.00
DELINQUENT INTEREST	128.0031.3107	\$183.39	\$7.34	\$0.00
CONTRIBUTIONS & DONATIONS	128.0036.3640	\$50,140.01	\$50,000.00	\$50,000.00
Total Community Development Fund:		\$166,102.61	\$185,525.72	\$111,316.00

Expenditures

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Community Development Fund				
A-COMMUNITY DEVELOPMENT	128.6030.4800	\$3,500.00	\$175,000.00	\$10,000.00
A-DUMB FRIENDS LEAGUE	128.6030.4801	\$19,080.00	\$15,000.00	\$15,000.00
SLV WEED MGMT	128.6030.4802	\$1,200.00	\$0.00	\$0.00
SMALL BUSINESS DEVELOPMENT	128.6030.4803	\$0.00	\$2,250.00	\$2,250.00
ASU/TSJC SCHOLARSHIP(COSI)	128.6030.4804	\$13,222.50	\$7,400.00	\$7,500.00
SLV DRG/COG	128.6030.4805	\$14,759.00	\$15,000.00	\$15,000.00
SLV HAZARD SUBSTANCE BOARD	128.6030.4806	\$1,666.00	\$1,666.00	\$1,666.00
ASU 100TH YEAR	128.6030.4807	\$10,000.00	\$0.00	\$0.00
CSU EXTENSION	128.6030.4812	\$54,920.42	\$64,000.00	\$64,000.00
CROSSROADS TURNING POINT	128.6030.4813	\$0.00	\$1,000.00	\$1,000.00
SLV FAIRBOARD	128.6030.4814	\$7,000.00	\$7,000.00	\$7,000.00
CENTER FOR RESTORATIVE	128.6030.4815	\$2,000.00	\$2,000.00	\$1,000.00
BLUE PEAKS	128.6030.4816	\$1,000.00	\$1,000.00	\$1,000.00
A-SDC NATIONAL HERITAGE AREA	128.6030.4818	\$2,500.00	\$1,000.00	\$2,000.00
A-ALAMOSA SENIOR CITIZENS	128.6030.4819	\$20,000.00	\$22,000.00	\$22,000.00
10 COUNTY COALITION	128.6030.4820	\$1,000.00	\$1,000.00	\$1,000.00
VETERANS SERVICES	128.6030.4824	\$0.00	\$20,000.00	\$20,000.00
ALAMOSA CNTY CHAMBER	128.6030.4832	\$3,000.00	\$3,000.00	\$3,000.00
SOUTH CENTRAL SENIORS	128.6030.4834	\$7,000.00	\$7,000.00	\$7,000.00
FOOD BANK NETWORK OF SLV	128.6030.4840	\$7,442.79	\$7,000.00	\$4,000.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
TU CASA	128.6030.4841	\$1,000.00	\$1,400.00	\$1,400.00
VETERAN'S COALITION	128.6030.4845	\$1,000.00	\$0.00	\$0.00
CITY OF ALAMOSA ECONOMIC DEV	128.6030.4914	\$1,000.00	\$3,500.00	\$3,500.00
JUNIOR LIVESTOCK	128.6030.4915	\$500.00	\$750.00	\$750.00
SLV HEALTH FOUNDATION	128.6030.4916	\$1,000.00	\$1,250.00	\$1,250.00
SOLAR GENERATION/TRANSMISSIO	128.6030.4917	\$0.00	\$0.00	\$80,000.00
BOYS & GIRLS CLUB	128.6030.4918	\$0.00	\$15,000.00	\$10,000.00
A-SCHOLARSHIPS	128.6030.4920	\$0.00	\$2,000.00	\$4,000.00
EARLY CHILDHOOD	128.6030.4921		\$0.00	\$75,000.00
SHIELD 10-78	128.6030.4922		\$0.00	\$500.00
SHOP WITH A COP	128.6030.4923		\$0.00	\$500.00
VETERANS MEMORIAL	128.6030.4924		\$0.00	\$5,000.00
DOPPLAR RADAR	128.6030.4925		\$0.00	\$38,000.00
Total Community Development Fund:		\$173,790.71	\$376,216.00	\$404,316.00

Community Development Fund Balance

	FY2024 Projected	2025 Proposed Budget
Beginning Fund Balance:	\$615,134	\$424,444
Revenues	\$185,526	\$111,316
Expenditures	\$376,216	\$404,316
Total Revenues Less Expenditures:	(\$190,690)	(\$293,000)
Ending Fund Balance:	\$424,444	\$131,444

Debt Service Fund

This fund is used to pay for the Lease purchase Agreement for the Alamosa County DHS building. More information on this lease can be found in the Lease Purchase Schedule. The Debt Service fund receives funding from Public Health building rental, DHS building rental, a .2 mill levy, and sales tax.

For 2025, a transfer of \$35,000 will be made to the Road & Bridge fund from the Debt Service fund in support of the services they provide.

Revenue

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Debt Service Fund				
GENERAL PROPERTY TAX	140.0031.3101	\$40,444.26	\$44,717.00	\$42,652.00
SPECIFIC OWNERSHIP TAX	140.0031.3102	\$5,473.95	\$5,000.00	\$5,000.00
DELINQUENT PROPERTY TAX	140.0031.3103	\$1,451.73	\$200.00	\$200.00
CURRENT INTEREST	140.0031.3104	\$177.55	\$100.00	\$100.00
GENERAL SALES & USE TAX	140.0031.3105	\$128,670.92	\$64,135.00	\$18,616.00
DELINQUENT INTEREST	140.0031.3107	\$905.65	\$1,000.00	\$1,000.00
NURSING SERVICE REVENUE	140.0036.3622	\$50,521.41	\$54,000.00	\$44,334.98
MISCELLANEOUS	140.0038.3812	\$0.00	\$42,000.00	\$42,000.00
TRANSFER FROM OTHER FUNDS	140.0039.3910	\$1,699,500.00	\$6,080.00	\$0.00
Total Debt Service Fund:		\$1,927,145.47	\$217,232.00	\$153,902.98

Expenditures

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Debt Service Fund				
Debt Service Fund				
LEASE PAYMENTS	140.7000.4443	\$1,110,867	\$197,620	\$197,620
LEASE INTEREST	140.7000.4444	\$786,253	\$0	\$0
TRANSFER TO OTHER FUNDS	140.9000.4881	\$0	\$107,000	\$35,000
Total Debt Service Fund:		\$1,897,120	\$304,620	\$232,620
Total Debt Service Fund:		\$1,897,120	\$304,620	\$232,620

Debt Service Fund Balance

	FY2024 Projected	FY2025 Proposed Budget
Beginning Fund Balance:	\$261,653	\$174,265
Revenues	\$217,232	\$153,903
Expenditures	\$304,620	\$232,620
Total Revenues Less Expenditures:	(\$87,388)	(\$78,717)
Ending Fund Balance:	\$174,265	\$95,548

Capital Projects Fund

These funds are used for capital acquisition, construction, and/or improvements to County owned facilities. This fund normally carries a very small fund balance unless the County is in the middle of a large project.

Revenue by Fund

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Capital Projects Fund				
DELINQUENT PROPERTY TAX	131.0031.3103	\$386.33		\$0.00
DELINQUENT INTEREST	131.0031.3107	\$430.49		\$0.00
TRANSFER FROM OTHER FUNDS	131.0039.3910	\$20,000.00	\$800,000.00	\$1,500,000.00
Total Capital Projects Fund:		\$20,816.82	\$800,000.00	\$1,500,000.00

Expenditures by Fund

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Capital Projects Fund				
TREASURER COLLECTION FEES	131.1999.4347	\$24.50		\$0.00
MISCELLANEOUS	131.8000.4800	\$1,825.00		\$0.00
CONSTRUCTION COSTS	131.8000.4823	\$35,150.57	\$800,000.00	\$1,500,000.00
ISSUANCE COSTS	131.9000.4882	\$3,000.00		\$0.00
Total Capital Projects Fund:		\$40,000.07	\$800,000.00	\$1,500,000.00

Capital Projects Fund Balance

	FY2024 Projected	2025 Proposed Budget
Beginning Fund Balance:	\$76,402	\$76,402
Revenues	\$800,000	\$1,500,000
Expenditures	\$800,000	\$1,500,000
Total Revenues Less Expenditures:	\$0	\$0
Ending Fund Balance:	\$76,402	\$76,402

Internal Service Fund (Equipment Acquisition)

The County uses an Equipment Acquisition Fund to purchase equipment, vehicles, and other assets out of a central fund. Departments make a request and, when approved, the fund is charged for the item. The department then reimburses the Fund annually over a 3 to 5-year period. Individual departments are charged a 5% fee to use this fund. For auditing purposes, this fund is included in the General Fund total. The fund has built up a balance over the years that will be used for the acquisition of much needed equipment, software, and vehicles. The projected budget was established to cover unanticipated needs of the departments.

Internal Service Fund	Account ID	2023 Actual	2024 Projected	FY25 Proposed
Revenue Source				
RENTAL CHARGES	221.0036.3623	\$78,860	\$90,991	\$107,511
Total Revenue Source:		\$78,860	\$90,991	\$107,511

Expenditures	Account ID	2023 Actual	2024 Projected	FY25 Proposed
CAPITAL OUTLAY	221.8000.4999	\$145,723	\$40,000	\$150,000
Total Expenditures:		\$22,530	\$40,000	\$150,000

Internal Service Fund Balance

	FY2024 Projected	FY2025 Proposed Budget
Beginning Fund Balance:	\$185,526	\$236,517
Revenues	\$90,991	\$107,511
Expenditures	\$40,000	\$150,000
Total Revenues Less Expenditures:	\$50,991	(\$42,489)
Ending Fund Balance:	\$236,517	\$194,028

Local Marketing District Fund

The Alamosa County Events and Facilities Local Marketing District was approved by voters on November 3, 2003 and oversees the collection and disbursement of a 4% cultural and tourism tax on hotel/motel rooms sold in Alamosa County. Resources are used to operate and maintain the Colorado Welcome Center, support the Alamosa Museum, and promote Alamosa County via social, print, radio and other media. The Marketing District Board, appointed by the Commissioners, administers funds. For audit purposes, the Local Marketing District is considered a component unit of Alamosa County.

Revenues by Source

Revenue

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Local Marketing District Fund				
Local Marketing District Fund				
TAX COLLECTIONS	400.0031.3109	\$749,183.37	\$785,000.00	\$820,000.00
GSDNP PASS REVENUE	400.0034.3821	\$0.00		\$100.00
INTEREST ON INVESTMENTS	400.0036.3610	\$9,058.00	\$0.00	\$0.00
DEPOT LEASE REVENUE	400.0036.3624	\$0.00	\$10,000.00	\$25,000.00
MISCELLANEOUS	400.0038.3812	\$0.00	\$12,150.00	\$10,000.00
Total Local Marketing District Fund:		\$758,241.37	\$807,150.00	\$855,100.00
Total Local Marketing District Fund:		\$758,241.37	\$807,150.00	\$855,100.00

Expenditures by Fund

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Local Marketing District Fund				
Local Marketing District Fund				
SALARIES	400.3010.4110	\$0.00		\$77,500.00
HEALTH INSURANCE	400.3010.4210	\$0.00		\$17,400.00
LIFE INSURANCE	400.3010.4211	\$0.00		\$60.00
FICA	400.3010.4220	\$0.00		\$4,400.00
RETIREMENT	400.3010.4231	\$0.00		\$2,100.00
UNEMPLOYMENT INSURANCE	400.3010.4250	\$0.00		\$100.00
DENTAL	400.3010.4290	\$0.00		\$600.00
VISION	400.3010.4291	\$0.00		\$90.00
DEPARTMENT HEAD SALARIES	400.3015.4105	\$0.00		\$106,000.00
SALARIES	400.3015.4110	\$0.00		\$180,000.00
HEALTH INSURANCE	400.3015.4210	\$0.00		\$33,500.00
LIFE INSURANCE	400.3015.4211	\$0.00		\$200.00
FICA	400.3015.4220	\$0.00		\$18,300.00
RETIREMENT	400.3015.4231	\$0.00		\$11,225.00
UNEMPLOYMENT INSURANCE	400.3015.4250	\$0.00		\$360.00
DENTAL	400.3015.4290	\$0.00		\$1,110.00
VISION	400.3015.4291	\$0.00		\$55.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
DUES & MEETINGS	400.3015.4501		\$0.00	\$13,000.00
TRAINING	400.3015.4505		\$0.00	\$15,000.00
INSURANCE	400.3015.4520		\$0.00	\$3,000.00
CONVENTION CONTRACT	400.3015.4800		\$0.00	\$5,000.00
ADMINISTRATIVE	400.3015.4826		\$0.00	\$12,000.00
DUES & MEETINGS	400.5000.4501	\$0.00	\$20,000.00	\$0.00
MARKETING	400.5000.4541	\$40,000.00	\$0.00	\$15,050.00
PRINTING	400.5000.4550	\$0.00	\$15,000.00	\$0.00
POSTAGE	400.5000.4551	\$0.00	\$2,500.00	\$0.00
OFFICE SUPPLIES	400.5000.4610		\$0.00	\$6,000.00
OPERATING SUPPLIES	400.5000.4615	\$0.00		\$7,000.00
VISITOR CENTER	400.5000.4765	\$63,000.00	\$108,000.00	\$20,550.00
CULTURAL EXPENDITURES	400.5000.4769	\$55,000.00	\$39,600.00	\$50,000.00
MUSEUM EXPENDITURES	400.5000.4825	\$77,728.00	\$78,000.00	\$79,500.00
ADMINISTRATIVE	400.5000.4826	\$297,000.00	\$360,550.00	\$0.00
BUS.DEVELOP & RECRUITMENT	400.5000.4827	\$20,000.00	\$20,000.00	\$20,000.00
GRANT PROGRAM	400.5000.4910	\$77,000.00	\$78,000.00	\$82,000.00
CAPITAL OUTLAY - NON DEPR.	400.5000.4997		\$0.00	\$6,000.00
CAPITAL OUTLAY	400.5000.4999	\$74,000.00	\$27,500.00	\$0.00
TRADE SHOWS	400.5000.6170	\$10,000.00	\$25,000.00	\$10,000.00
REPAIRS & MAINTENANCE	400.7000.4430		\$0.00	\$10,000.00
DUES & MEETINGS	400.7000.4501	\$16,500.00	\$33,000.00	\$48,000.00
Total Local Marketing District Fund:		\$730,228.00	\$807,150.00	\$855,100.00
Total Local Marketing District Fund:		\$730,228.00	\$807,150.00	\$855,100.00

Local Marketing District Fund Balance

	FY2024 Projected	FY2025 Proposed Budget
Beginning Fund Balance:	\$931,815	\$931,815
Revenues	\$807,150	\$855,100
Expenditures	\$807,150	\$855,100
Total Revenues Less Expenditures:	\$0	\$0
Ending Fund Balance:	\$931,815	\$931,815

Lodging Tax Fund

The Alamosa County Lodging Tax of 1.9% is applied to lodging services, such as hotels, motels, condominiums, space rentals, camping facilities and services, auto camps, airbnb's, and trailer parks. Rooms and accommodations occupied for a period of 30 or more consecutive days are exempt from the tax. The monies are used to promote tourism in the County. The Marketing District Board of Directors, appointed by the Commissioners, oversees the disbursement of the Lodging Tax Fund. For audit purposes, the Fund is considered a component unit of Alamosa County.

Revenue by Fund

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Lodging Tax Fund				
TAX COLLECTIONS	401.0031.3109	\$372,522.52	\$385,000.00	\$412,500.00
INTEREST ON INVESTMENTS	401.0036.3610	\$9,058.01	\$0.00	\$0.00
Total Lodging Tax Fund:		\$381,580.53	\$385,000.00	\$412,500.00

Lodging Tax Fund Balance

	FY2024 Projected	FY2025 Proposed Budget
Beginning Fund Balance:	\$223,054	\$223,054
Revenues	\$385,000	\$412,500
Expenditures	\$385,000	\$412,500
Total Revenues Less Expenditures:	\$0	\$0
Ending Fund Balance:	\$223,054	\$223,054

Alamosa County Weed Control District

Alamosa County Weed Control District also known as the Northwest Weed Control District is considered a component unit of Alamosa County with an Advisory Board appointed by the Alamosa County Commissioners. This fund is used to assist in weed management along the roads within in a defined area in the northwest corner of the County, maps weeds in the County Right of Ways and monitors weed growth throughout the season. As a special district, this fund must adhere to Tabor restrictions.

Revenue

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Alamosa County Weed Control District				
GENERAL PROPERTY TAX	402.0031.3101	\$18,618.35	\$19,345.90	\$17,788.00
SPECIFIC OWNERSHIP TAX	402.0031.3102	\$2,516.34	\$2,547.09	\$1,500.00
DELINQUENT PROPERTY TAX	402.0031.3103	\$0.04	\$0.00	\$0.00
CURRENT INTEREST	402.0031.3104	\$38.05	\$3.21	\$10.00
DELINQUENT INTEREST	402.0031.3107	\$0.02	\$0.00	\$0.00
SB22 238	402.0031.3110	\$0.00	\$258.00	\$0.00
SB23B 001	402.0031.3113	\$0.00	\$251.00	\$100.00
Total Alamosa County Weed Control District:		\$21,172.80	\$22,405.20	\$19,398.00

Expenditures

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Alamosa County Weed Control District				
GAS/FUEL	402.1999.4395	\$4,317.26	\$971.75	\$2,000.00
REPAIRS & MAINTENANCE	402.1999.4430	\$1,182.13	\$1,770.27	\$2,000.00
OPERATING SUPPLIES	402.1999.4615	\$1,854.10	\$373.43	\$1,798.00
SPRAYING ALLOWANCE	402.1999.4831	\$7,925.00	\$13,579.76	\$14,500.00
CAPITAL OUTLAY	402.1999.4999	\$0.00	\$106,800.00	\$0.00
Total Alamosa County Weed Control District:		\$15,278.49	\$123,495.21	\$20,298.00

Alamosa County Weed Control District Fund Balance

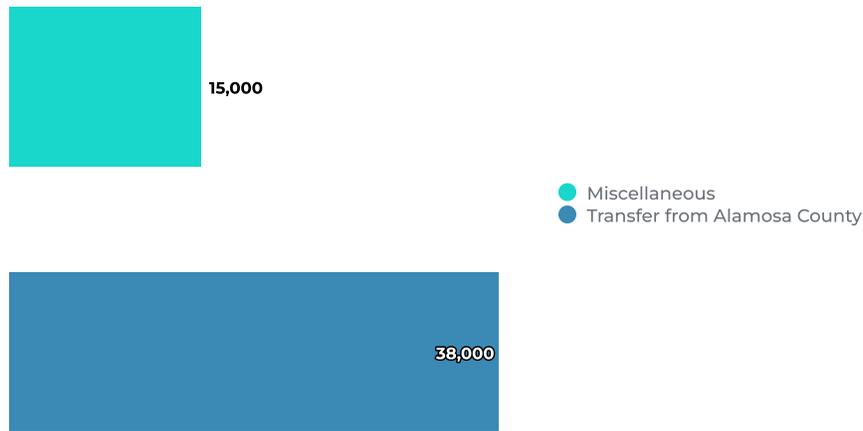
	FY2024 Projected	2025 Proposed Budget
Beginning Fund Balance:	\$123,821	\$22,731
Revenues	\$22,405	\$19,398
Expenditures	\$123,495	\$20,298
Total Revenues Less Expenditures:	(\$101,090)	(\$900)
Ending Fund Balance:	\$22,731	\$21,831

Dopplar Radar Fund

Alamosa County, with the assistance of many public and private partners, installed a Doppler Radar facility on county owned land west of SLV Regional Airport. Due to the potential of improved moisture and severe weather forecasting, the concept attracted interest and financial support from local entities such as the Rio Grande Water Conservation District, the Conejos Water Conservancy District, and the Rio Grande Watershed Emergency Action Coordination Team and state departments such as Colorado Department of Transportation and Colorado Water Conservation Board.

Funding from several sources will continue to assist Alamosa County in the operating and maintenance costs. The existing maintenance contract is set up as a prepaid expense and is in the process of being renewed. Staff will be working with the maintenance contractor of the facility to determine the cost of a new maintenance contract and to find funding sources to cover these costs.

Revenue



Revenue by Fund

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Doppler Radar Fund				
MISCELLANEOUS	404.0038.3812	\$30,000.00	\$15,000.00	\$15,000.00
TRANSFER FROM OTHER FUNDS	404.0039.3910	\$0.00	\$0.00	\$38,000.00
Total Doppler Radar Fund:		\$30,000.00	\$15,000.00	\$53,000.00

Expenditures

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Doppler Radar Fund				
MAINTENANCE CONTRACTS	404.5415.4335	\$42,283.50	\$47,400.00	\$50,479.00
INSURANCE	404.5415.4520	\$5,308.00	\$6,500.00	\$6,500.00
UTILITIES	404.5415.4658	\$0.00	\$1,500.00	\$2,000.00
MISCELLANEOUS	404.5415.4800	\$0.00	\$0.00	\$1,500.00
Total Doppler Radar Fund:		\$47,591.50	\$55,400.00	\$60,479.00

Dopplar Radar Fund Balance

	FY2024 Projected	2025 Proposed Budget
Beginning Fund Balance:	\$49,919	\$9,519
Revenues	\$15,000	\$53,000
Expenditures	\$55,400	\$60,479
Total Revenues Less Expenditures:	(\$40,400)	(\$7,479)
Ending Fund Balance:	\$9,519	\$2,040

SLV Regional Airport

The San Luis Valley Regional Airport, formerly known as Bergman Field, is a primary, class I commercial service airport that is currently under the umbrella of Alamosa County. While the Airport property is owned by both County and the City of Alamosa, Alamosa County holds total financial responsibility. The SLV Regional Airport is advised by a board of volunteers consisting of five members appointed by the Alamosa County Commissioners.

Revenues

For 2025, airport revenues are estimated at \$2 million, which is a 34% decrease from 2024. This is mainly because in 2024, the SLV Regional Airport is expected to complete the SRE/ARFF building project. This project accounted for 73% of the 2024 revenue received.

The largest source of revenue for the Airport is Intergovernmental revenue. In 2025, this accounts for 52% of revenue and is made up of mostly federal and state grants.

Alamosa County holds all financial responsibility for the Airport and in 2025 has budgeted a transfer of \$520,000 to support the airport's operating costs.

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Revenue Source				
Intergovernmental Revenue				
STATE GRANTS-CDOT AERO	210.0033.3335	\$55,680.20	\$52,800.00	\$27,728.00
FEDERAL GRANTS	210.0033.3336	\$1,330,303.04	\$2,006,435.00	\$1,053,696.00
STATE GRANT-DOLA	210.0033.3337	\$94,960.92	\$0.00	\$0.00
STATE AVIATION FUEL TAX	210.0033.3362	\$32,121.63	\$45,000.00	\$50,000.00
Total Intergovernmental Revenue:		\$1,513,065.79	\$2,104,235.00	\$1,131,424.00
Charges For Services				
Parking Lot Charges	210.??????		\$21,475.84	\$20,000.00
CONTRACTS,RENTALS,LEASES	210.0034.3452	\$179,986.49	\$247,456.06	\$253,000.00
PASSENGER FACILITY CHARGES	210.0034.3453	\$47,458.79	\$32,561.78	\$36,825.00
LANDING FEES	210.0034.3454	\$52,949.54	\$23,673.93	\$65,000.00
FUEL SALES	210.0034.3455	\$40,449.99	\$19,905.89	\$30,000.00
SERVICES & PRODUCTS	210.0034.3456	\$0.00	\$462.86	\$0.00
Total Charges For Services:		\$320,844.81	\$345,536.36	\$404,825.00
Investments, Rents, Contribu				
INTEREST ON INVESTMENTS	210.0036.3610	\$364.78	\$464.42	\$500.00
Total Investments, Rents, Contribu:		\$364.78	\$464.42	\$500.00
Miscellaneous Revenues				
MISCELLANEOUS	210.0038.3812	\$1,368.56	\$18,430.18	\$1,000.00
Total Miscellaneous Revenues:		\$1,368.56	\$18,430.18	\$1,000.00
Other Financing Sources				
TRANSFER FROM OTHER FUNDS	210.0039.3910	\$100,000.00	\$700,000.00	\$520,000.00

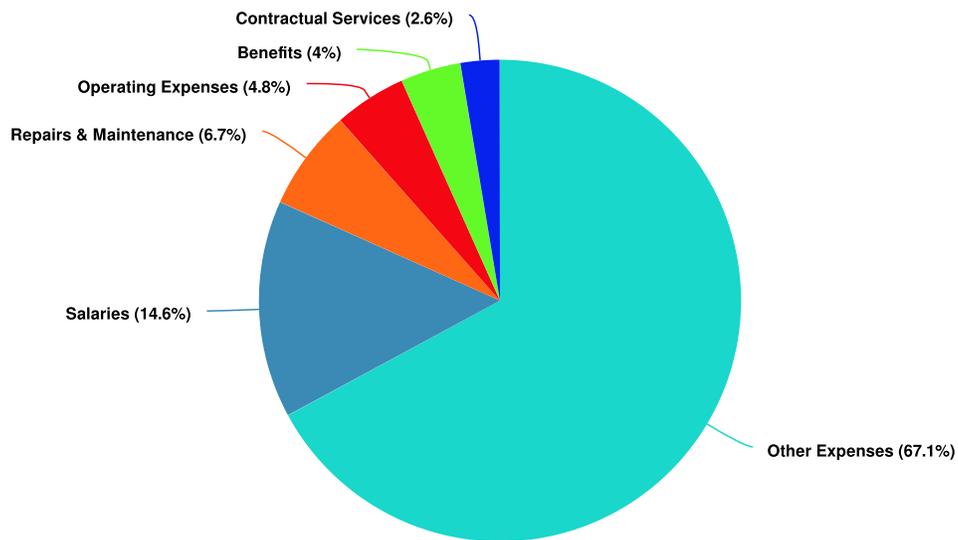
Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
SALE OF ASSET	210.0039.3921	\$2,566.66	\$0.00	\$0.00
Total Other Financing Sources:		\$102,566.66	\$700,000.00	\$520,000.00
Total Revenue Source:		\$1,938,210.60	\$3,168,665.96	\$2,057,749.00

Expenditures

Other expenses are the predominant expenditures that account for 67.1% of the Airport's budget. Other expenses are made up of capital equipment and capital outlay expenditures. In total, when all the capital projects for this fund are complete, the county is responsible for 2.5% of these expenditures with the majority of the projects being funded by federal and state grants.

In 2026, salaries are an estimated 14.6% of the airport's expenditures. Salaries have been adjusted to meet FAA regulations for Aircraft Rescue and Fire Fighting requirements and are expected to carry over into 2026 and all future years for this fund.

Budgeted Expenditures



Expenditures

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Expenditures				
SLV Regional Airport				
Airport				
DEPARTMENT HEAD SALARIES	210.6000.4105	\$82,156.80	\$83,196.80	\$89,000.00
SALARIES	210.6000.4110	\$236,469.58	\$314,000.00	\$391,000.00
OVERTIME	210.6000.4130	\$4,240.26	\$7,000.00	\$10,000.00
HEALTH INSURANCE	210.6000.4210	\$43,128.00	\$46,000.00	\$51,000.00
LIFE INSURANCE	210.6000.4211	\$0.00	\$271.15	\$400.00
HSA	210.6000.4215	\$215.00	\$0.00	\$215.00

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
FICA	210.6000.4220	\$23,138.58	\$29,350.00	\$39,000.00
RETIREMENT	210.6000.4231	\$7,640.81	\$11,750.00	\$20,000.00
UNEMPLOYMENT INSURANCE	210.6000.4250	\$642.55	\$657.28	\$750.00
WORKMANS COMPENSATION	210.6000.4260	\$15,814.00	\$18,004.00	\$21,194.00
DENTAL	210.6000.4290	\$2,122.51	\$2,264.01	\$2,500.00
VISION	210.6000.4291	\$400.43	\$364.66	\$650.00
UNIFORM ALLOWANCE	210.6000.4292	\$1,667.92	\$1,850.00	\$0.00
OTHER PROFESSIONAL SERVICES	210.6000.4330	\$7,425.00	\$467.55	\$0.00
AUDIT	210.6000.4331	\$14,115.00	\$14,800.00	\$16,000.00
MAINTENANCE CONTRACTS	210.6000.4351	\$63,770.80	\$64,000.00	\$72,000.00
UTILITIES	210.6000.4400	\$71,617.56	\$83,087.16	\$96,000.00
REPAIRS & MAINTENANCE	210.6000.4430	\$42,370.90	\$92,398.58	\$110,146.00
EQUIPMENT REPAIR/MAINT	210.6000.4436	\$16,107.62	\$57,578.74	\$20,000.00
DUES & MEETINGS	210.6000.4501	\$2,800.67	\$66,086.56	\$550.00
TRAINING	210.6000.4505	\$20,618.53	\$37,960.26	\$28,024.00
INSURANCE	210.6000.4520	\$72,821.00	\$83,759.59	\$85,000.00
TELEPHONE	210.6000.4530	\$3,021.70	\$2,878.53	\$3,500.00
ADVERTISING & LEGAL NOTICES	210.6000.4540	\$1,605.00	\$1,889.14	\$500.00
TRAVEL EXPENSE	210.6000.4580	\$457.92	\$375.51	\$0.00
OPERATING SUPPLIES	210.6000.4615	\$44,767.15	\$20,892.51	\$35,000.00
FUEL	210.6000.4626	\$9,620.97	\$6,774.99	\$10,000.00
MISCELLANEOUS	210.6000.4800	\$0.00	\$526.42	\$0.00
DEPRECIATION EXPENSE	210.6000.4870	\$1,072,667.02	\$1,125,462.00	\$1,125,462.00
CAPITAL OUTLAY-EQUIPMENT	210.6000.4910	\$39,144.09	\$64,000.00	\$15,000.00
FAA MASTER PLAN	210.6000.4992	\$783,933.82	\$2,305,770.00	\$0.00
CONTRA ACCOUNT FOR CIP	210.6000.4998	-\$831,613.16	\$0.00	\$0.00
CAPITAL OUTLAY	210.6000.4999	\$9,282.58	\$15,055.20	\$1,109,153.00
Total Airport:		\$1,862,170.61	\$4,558,470.64	\$3,352,044.00
Debt Service				
LEASE PAYMENTS	210.7000.4443	\$0.00	\$18,000.00	\$0.00
LEASE INTEREST	210.7000.4444	\$1,227.97	\$4,000.00	\$0.00
Total Debt Service:		\$1,227.97	\$22,000.00	\$0.00
Total SLV Regional Airport:		\$1,863,398.58	\$4,580,470.64	\$3,352,044.00
Total Expenditures:		\$1,863,398.58	\$4,580,470.64	\$3,352,044.00

SLV Regional Airport Fund Balance

	FY2024 Projected	2025 Proposed Budget
Beginning Fund Balance:	\$20,496,718	\$19,084,913
Revenues	\$3,168,666	\$2,057,749
Expenditures	\$4,580,471	\$3,352,044
Total Revenues Less Expenditures:	(\$1,411,805)	(\$1,294,295)
Ending Fund Balance:	\$19,084,913	\$17,790,618

2025 FAA Projects	Total	FAA 95%	CDOT 2.5%	County
Commercial Apron Rehabilitation	\$1,109,153	\$1,053,695	\$27,728	\$27,729
Total FAA Projects	\$1,109,153	\$1,053,695	\$27,728	\$27,729

Capital Equipment	Total	Grant	County
Equipment	\$15,000	\$0	\$15,000
Total Capital Equipment	\$15,000	\$0	\$15,000

Repairs & Maintenance	Total		County
ILS Maintenance	\$37,146	\$0	\$37,146
Striping	\$43,000	\$0	\$43,000
Hangar Roof Repair	\$30,000	\$0	\$30,000
Total Repairs & Maintenance	\$110,146	\$0	\$110,146

Mosca Wastewater Treatment

Alamosa County's Mosca Wastewater System provides wastewater treatment service for the unincorporated community of Mosca. A new system was installed and completed in 2018. The project was funded by the County, USDA Loan, USDA Grant and Energy and Mineral Impact Grant. Expenses are covered by charges to residents with on-going support from Alamosa County General Fund. For auditing purposes, this fund is considered a business type activity-enterprise fund.

Revenue

Revenue is expected to be \$120,000, which is a 32% decrease from 2024. 68% of revenue for this fund is from the General fund and the transfer has been adjusted to meet decreased expenditures.

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Mosca Wastewater Treatment				
DELINQUENT PROPERTY TAX	403.0031.3103	\$5,784.90	\$7,000.00	\$7,000.00
CURRENT CHARGES	403.0034.3442	\$32,260.00	\$31,000.00	\$31,000.00
TRANSFER FROM OTHER FUNDS	403.0039.3910	\$90,000.00	\$139,300.00	\$82,000.00
Total Mosca Wastewater Treatment:		\$128,044.90	\$177,300.00	\$120,000.00

Expenditures by Fund

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Mosca Wastewater Treatment				
SALARIES	403.4950.4110	\$3,572.82	\$6,000.00	\$4,000.00
OTHER PROFESSIONAL SERVICES	403.4950.4330	\$14,315.42	\$15,000.00	\$2,000.00
TESTING	403.4950.4351	\$6,590.47	\$8,000.00	\$8,000.00
CHEMICALS	403.4950.4357	\$24,848.58	\$20,000.00	\$20,000.00
MAINTENANCE/REPAIRS	403.4950.4436	\$191.33	\$10,000.00	\$10,000.00
INTERNAL SERVICE FUND	403.4950.4442		\$0.00	\$11,000.00
UTILITIES	403.4950.4480	\$7,924.65	\$8,000.00	\$8,000.00
DUES & MEETINGS	403.4950.4501	\$0.00	\$555.00	\$1,000.00
TRAINING	403.4950.4505	\$0.00	\$0.00	\$1,000.00
INSURANCE	403.4950.4520	\$7,231.00	\$8,571.00	\$10,443.00
WASTEWATER CONTRACT	403.4950.4670	\$5,900.00	\$11,400.00	\$6,000.00
PUMPING SLUDGE	403.4950.4800	\$6,325.00	\$7,200.00	\$7,200.00
DEPRECIATION EXPENSE	403.4950.4870	\$25,381.63	\$28,000.00	\$28,000.00
Total Mosca Wastewater Treatment:		\$102,280.90	\$122,726.00	\$116,643.00

Mosca Wastewater Treatment Fund Balance

	FY2024 Projected	2025 Proposed Budget
Beginning Fund Balance:	\$1,380,390	\$1,434,964
Revenues	\$177,300	\$120,000
Expenditures	\$122,726	\$116,643
Total Revenues Less Expenditures:	\$54,574	\$3,357
Ending Fund Balance:	\$1,434,964	\$1,438,321

Health Insurance Fund

Revenue

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Health Insurance Fund				
DELINQUENT PROPERTY TAX	220.0031.3103	\$132.10	\$40.00	\$40.00
DELINQUENT INTEREST	220.0031.3107	\$174.61	\$20.00	\$20.00
GENERAL FUND CONTRIBUTIONS	220.0034.3431	\$564,787.00	\$756,559.52	\$756,559.52
ROAD & BRIDGE CONTRIBUTIONS	220.0034.3432	\$146,675.61	\$177,717.03	\$177,717.03
REIMBURSEMENT FROM SDSS	220.0034.3433	\$295,614.83	\$381,494.78	\$381,500.00
PUBLIC HEALTH CONTRIBUTION	220.0034.3434	\$182,803.47	\$238,911.40	\$238,911.40
SINGLE RATE MEDICAL	220.0034.3435	\$254,227.17	\$349,639.00	\$349,639.00
COUPLE RATE MEDICAL	220.0034.3436	\$152,652.66	\$215,000.00	\$215,000.00
FAMILY RATE MEDICAL	220.0034.3437	\$137,840.63	\$225,000.00	\$225,000.00
SINGLE RATE DENTAL	220.0034.3438	\$9,837.50	\$10,333.24	\$10,333.24
COUPLE RATE DENTAL	220.0034.3439	\$8,350.56	\$10,145.22	\$10,145.00
FAMILY RATE DENTAL	220.0034.3440	\$9,675.19	\$11,185.56	\$11,185.56
VISION PREMIUM	220.0034.3441	\$5,054.12	\$4,967.34	\$4,967.34
AIRPORT CONTRIBUTIONS	220.0034.3442	\$44,856.42	\$59,025.72	\$59,025.72
LOCAL MARKETING CONTRIBUTION	220.0034.3443	\$0.00	\$30,624.00	\$55,457.00
MISCELLANEOUS	220.0038.3812	\$1,036.44	\$1,062.10	\$1,062.10
Total Health Insurance Fund:		\$1,813,718.31	\$2,471,724.91	\$2,496,562.91

Expenditures

Name	Account ID	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Health Insurance Fund				
TREASURER COLLECTION FEES	220.1999.4347	\$9.20	\$1.00	\$1.00
HEALTH INSURANCE PREMIUMS	220.8000.4294	\$1,698,742.07	\$2,337,691.92	\$2,358,105.60
DENTAL PREMIUMS	220.8000.4295	\$76,753.90	\$102,590.00	\$102,590.04
VISION PREMIUMS	220.8000.4296	\$14,248.45	\$16,866.40	\$16,866.36
LIFE INSURANCE PREMIUM	220.8000.4297	\$12,057.67	\$12,075.93	\$16,500.00
FEES	220.8000.4342	\$1,871.59	\$2,500.00	\$2,500.00
Total Health Insurance Fund:		\$1,803,682.88	\$2,471,725.25	\$2,496,563.00

Health Insurance Fund Balance

	FY2024 Projected	2025 Proposed Budget
Beginning Fund Balance:	\$90,472	\$90,472
Revenues	\$2,471,725	\$2,496,563
Expenditures	\$2,471,725	\$2,496,563
Total Revenues Less Expenditures:	\$0	\$0
Ending Fund Balance:	\$90,472	\$90,472

REFERENCES

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF ALAMOSA COUNTY

RESOLUTION NO: 2024-F-7

RE: A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE COUNTY OF ALAMOSA, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2025, AND ENDING ON THE LAST DAY OF DECEMBER, 2025.

WHEREAS, the Board of Commissioners of Alamosa County has appointed Maricruz Mora, Controller, to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, Maricruz Mora, Controller has submitted a proposed budget to this governing body on October 9, 2024, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from the reserves / fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF ALAMOSA, COLORADO:

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

	Expenditures
Governmental Funds	
General Fund	\$15,702,721
Department Of Human Services	\$20,089,059
Road And Bridge Fund	\$4,420,702
Public Health Fund	\$2,115,811
Justice Center Fund	\$5,709,491
Total Governmental Funds	\$48,037,784
Non Major Special Funds	
Alamosa County Weed Control District	\$20,298
Capital Projects Fund	\$1,500,000
Community Development Fund	\$404,316
Conservation Trust Fund	\$259,656
Debt Service Fund	\$232,620
Dopplar Radar Fund	\$60,479
Internal Service Fund	\$150,000
Local Marketing District Fund	\$855,100
Lodging Tax Fund	\$412,500
Total Non Major Special Funds	\$3,894,969
Business Type Funds	
SLV Regional Airport	\$3,352,044
Mosca Wastewater Treatment	\$116,643
Health Insurance Fund	\$2,496,563
Total Business Type Funds:	\$5,965,250
Total:	\$57,898,003

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

	Estimated Spendable Fund Balance 12/31/24	Revenue	Total Available Revenue
Governmental Funds			
General Fund	\$15,452,361	\$15,497,978	\$30,950,339
Department Of Human Services	\$2,085,600	\$19,951,977	\$22,037,577
Road And Bridge Fund	\$4,423,821	\$3,235,046	\$7,658,867
Public Health Fund	\$991,499	\$2,052,920	\$3,044,419
Justice Center Fund	\$4,945,369	\$4,978,000	\$9,923,369
Total Governmental Funds	\$27,898,650	\$45,715,921	\$73,614,571
Non Major Special Funds			
Alamosa County Weed Control District	\$22,731	\$19,398	\$42,129
Capital Projects Fund	\$76,402	\$1,500,000	\$1,576,402
Community Development Fund	\$424,444	\$111,316	\$535,760
Conservation Trust Fund	\$605,287	\$85,300	\$690,587
Debt Service Fund	\$174,265	\$153,903	\$328,168
Doppler Radar Fund	\$9,519	\$53,000	\$62,519
Internal Service Fund	\$236,517	\$107,511	\$344,028
Local Marketing District Fund	\$931,815	\$855,100	\$1,786,915
Lodging Tax Fund	\$223,054	\$412,500	\$635,554
Total Non Major Special Funds	\$2,704,034	\$3,298,028	\$6,002,062
Business Type Funds			
SLV Regional Airport	\$1,137,943	\$2,057,749	\$3,195,692
Mosca Wastewater Treatment	\$39,307	\$120,000	\$159,307
Health Insurance Fund	\$90,472	\$2,496,563	\$2,587,035
Total Business Type Funds:	\$1,267,722	\$4,674,312	\$5,942,034
Total:	\$31,870,406	\$53,688,261	\$85,558,667

Section 3. That the budget as submitted, amended, and herein above summarized by fund be, and the same hereby is approved and adopted as the budget of the County of Alamosa for the year 2025.

Section 4. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made part of the public records of the County.

Section 5. That per 29-1-103(3) of the Colorado Revised Statutes, the total amount to be expended for payment obligations under lease - purchase agreements in 2025 are as follows:

Department of Human Services Building	\$197,620
Justice Center Building	\$1,699,500
Road & Bridge 2023 - Equipment	\$74,215
Road & Bridge 2024 - Equipment	\$71,450
Road & Bridge 2025 - Equipment	\$222,135
Road & Bridge 2025 - Equipment	\$112,200
Road & Bridge 2025 - Equipment	\$17,820
Total lease purchase obligations:	\$2,394,940

The County's payments under the lease-purchases are expressly subject to annual appropriation, and therefore are not financial obligations as to future fiscal years.

Commissioner Heersink Yes No

Commissioner Laske Yes No

Commissioner Van Ry Yes No

BOARD OF COUNTY COMMISSIONERS OF
THE COUNTY OF ALAMOSA,
STATE OF COLORADO

Jamie Greeman, Deputy Clerk

Lori Laske, Chairman

Vern Heersink, County Commissioner

Arlan Van Ry, County Commissioner

RESOLUTION NO: 2024 -F-8

RE: A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE COUNTY OF ALAMOSA, COLORADO, FOR THE FY2025 BUDGET YEAR.

WHEREAS, THE BOARD OF COUNTY COMMISSIONERS has adopted the annual budget in accordance with the Local Government Budget Law, on December 11, 2024, and;

WHEREAS, the Board of County Commissioners has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of Alamosa County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF ALAMOSA, COLORADO:

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

	Budget appropriation
Governmental Funds	
General Fund	\$15,702,721
Department Of Human Services	\$20,089,059
Road And Bridge Fund	\$4,420,702
Public Health Fund	\$2,115,811
Justice Center Fund	\$5,709,491
Total Governmental Funds	\$48,037,784
Non Major Special Funds	
Alamosa County Weed Control District	\$20,298
Capital Projects Fund	\$1,500,000
Community Development Fund	\$404,316
Conservation Trust Fund	\$259,656
Debt Service Fund	\$232,620
Doppler Radar Fund	\$60,479
Internal Service Fund	\$150,000
Local Marketing District Fund	\$855,100
Lodging Tax Fund	\$412,500
Total Non Major Special Funds	\$3,894,969
Business Type Funds	
SLV Regional Airport	\$3,352,044
Mosca Wastewater Treatment	\$116,643
Health Insurance Fund	\$2,496,563
Total Business Type Funds:	\$5,965,250
Total:	\$57,898,003

ADOPTED this 11th day of December A.D. 2024.

The roll having been called, the vote was as follows:

Commissioner Heersink Yes No

Commissioner Laske

Yes

No

Commissioner Van Ry

Yes

No

The foregoing resolution passed by roll call vote resulting in a vote.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF
THE COUNTY OF ALAMOSA,
STATE OF COLORADO

Jamie Greeman, Deputy Clerk

Lori Laske, Chairwomen

(SEAL)

Vern Heersink, Vice-Chair

Arlan Van Ry

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF ALAMOSA COUNTY

RESOLUTION NO: 2024 - F- 9

RE: A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF ALAMOSA, COLORADO, FOR THE FY2024 BUDGET YEAR, AND FOR THE MILL LEVY ON EACH DOLLAR'S WORTH OF PROPERTY AS PER THE ASSESSED VALUE THEREON, AS SHOWN BY THE ASSESSOR OF ALAMOSA COUNTY FOR THE YEAR 2024, AS FIXED BY THE ALAMOSA COUNTY BOARD OF EQUALIZATION.

WHEREAS, the Board of Commissioners of the County of Alamosa, has adopted the annual budget in accordance with the local government budget law on December 11, 2024; and

WHEREAS, the amount of money necessary to balance the budget for *General Fund operating expenses is \$15,702,721; Department of Human Services expenses is \$20,089,059; Community Development expenses is \$415,316 and for the Debt Service expenses is \$232,620.*

WHEREAS, the 2024 valuation for assessment for the County of Alamosa as certified by the County Assessor is *\$213,266,047; and*

WHEREAS, after reviewing the requirements for anticipated expenditures and revenues from all the sources for FY2025, the Board of County Commissioners of Alamosa County has determined that for the year 2024 the proper mill levy, which shall be collected in the year 2025 upon each dollar of the assessed valuation of all taxable property in the County shall be 25.238 mills.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF ALAMOSA, COLORADO, as follows:

Section 1. There is hereby levied upon each dollar's worth of property within the county limits of the County of Alamosa for the purpose of defraying the necessary expenses and paying all legal obligations of said County for the calendar year beginning January 1, 2025, a tax of 25.238 mills on each dollars' worth of property as per the assessed value thereon as show by the valuation for assessment, as certified by the Alamosa County Assessor for the year 2024, as fixed by the Alamosa County Board of Equalization.

<i>Total Authorized Levy</i>		<i>25.238Mills</i>
<i>General Fund #110</i>	<i>21.238</i>	<i>Mills</i>
<i>Department of Human Services Fund #111</i>	<i>3.550</i>	<i>Mills</i>
<i>Community Development Fund #128</i>	<i>0.250</i>	<i>Mills</i>
<i>Debt Service Fund #140</i>	<i>0.200</i>	<i>Mills</i>
<i>Total</i>	<u><i>25.238</i></u>	<u><i>Mills</i></u>

ADOPTED THIS 11th DAY OF DECEMBER, A.D. 2024.

The roll having been called, the vote was as follows:

- Commissioner Heersink Yes No
- Commissioner Laske Yes No
- Commissioner Van Ry Yes No

The foregoing resolution passed by roll call vote resulting in a ___ vote.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF
THE COUNTY OF ALAMOSA,
STATE OF COLORADO

Jamie Greeman, Deputy Clerk

Lori Laske, Chairwomen

(SEAL)

Vern Heersink, Vice-Chair

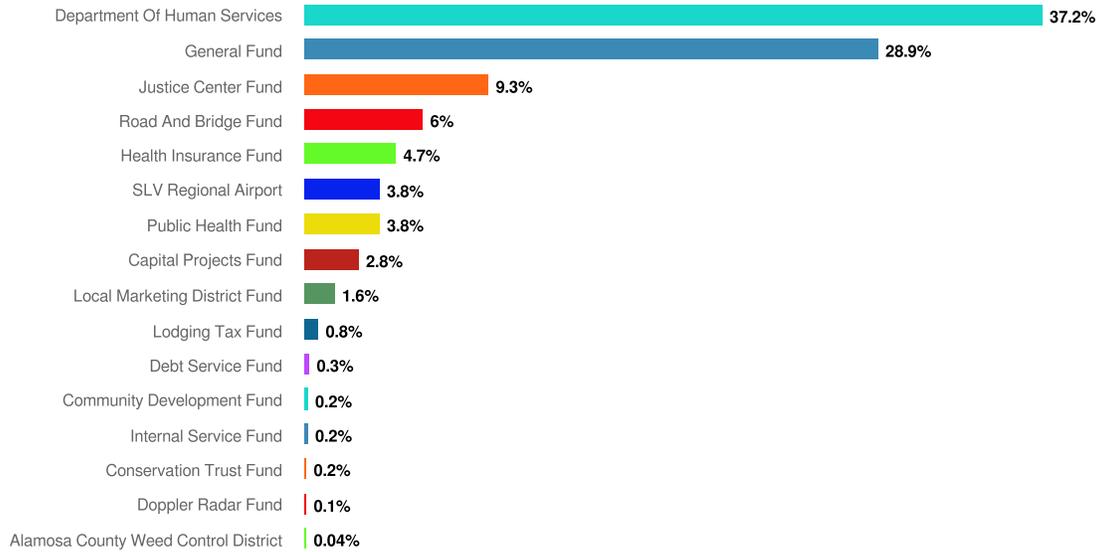
Arlan Van Ry

FUND SUMMARIES



Revenue by Fund

2025 Revenue by Fund



Name	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
General Fund			
General Fund			
Taxes	\$8,059,723	\$8,472,697	\$8,421,683
Licenses & Permits	\$238,662	\$103,111	\$89,450
Intergovernmental Revenue	\$1,328,508	\$1,768,151	\$1,708,084
Charges For Services	\$939,684	\$906,294	\$797,200
Fines, Forfeits	\$75,964	\$40,576	\$73,500
Investments, Rents, Contribu	\$1,228,897	\$1,209,001	\$305,000
Miscellaneous Revenues	\$211,023	\$158,201	\$197,025
Other Financing Sources	\$3,133,960	\$2,619,039	\$2,906,037
Transfers	\$0	\$500,000	\$1,000,000
Total General Fund:	\$15,216,420	\$15,777,068	\$15,497,978
Total General Fund:	\$15,216,420	\$15,777,068	\$15,497,978
Community Development Fund			
Community Development Fund			
Taxes	\$115,963	\$135,526	\$61,316
Investments, Rents, Contribu	\$50,140	\$50,000	\$50,000
Total Community Development Fund:	\$166,103	\$185,526	\$111,316
Total Community Development Fund:	\$166,103	\$185,526	\$111,316
SLV Regional Airport			

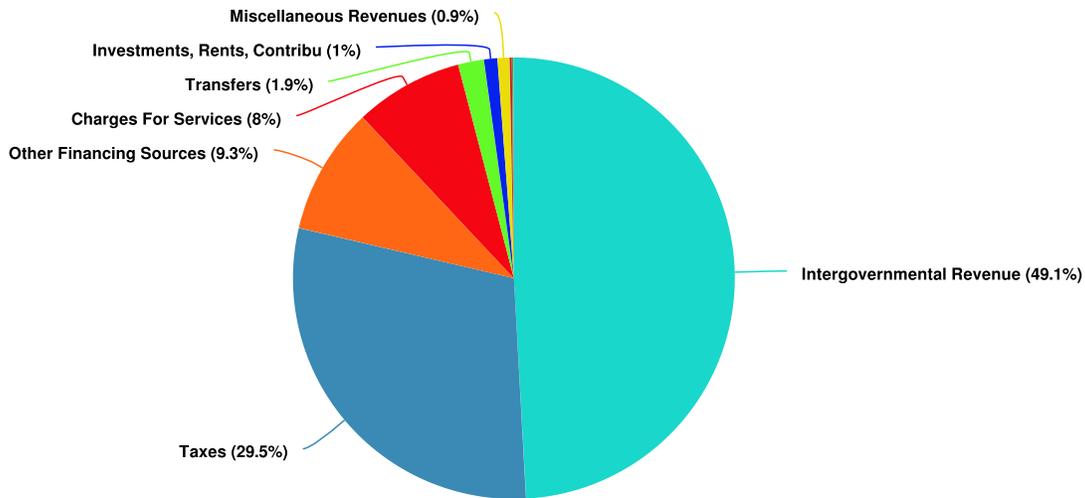
Name	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
SLV Regional Airport			
Intergovernmental Revenue	\$1,513,066	\$2,104,235	\$1,131,424
Charges For Services	\$320,845	\$345,536	\$404,825
Investments, Rents, Contribu	\$365	\$464	\$500
Miscellaneous Revenues	\$1,369	\$18,430	\$1,000
Other Financing Sources	\$102,567	\$700,000	\$520,000
Total SLV Regional Airport:	\$1,938,211	\$3,168,666	\$2,057,749
Total SLV Regional Airport:	\$1,938,211	\$3,168,666	\$2,057,749
Department Of Human Services			
Department Of Human Services			
Taxes	\$850,533	\$892,733	\$856,081
Intergovernmental Revenue	\$17,499,886	\$20,031,345	\$19,095,896
Miscellaneous Revenues	\$9,351	\$0	\$0
Total Department Of Human Services:	\$18,359,770	\$20,924,078	\$19,951,977
Total Department Of Human Services:	\$18,359,770	\$20,924,078	\$19,951,977
Public Health Fund			
Public Health Fund			
Taxes	\$360	\$500	\$500
Intergovernmental Revenue	\$1,753,133	\$1,404,610	\$1,433,375
Charges For Services	\$431,426	\$520,810	\$568,045
Miscellaneous Revenues	\$33,933	\$12,000	\$51,000
Total Public Health Fund:	\$2,218,853	\$1,937,920	\$2,052,920
Total Public Health Fund:	\$2,218,853	\$1,937,920	\$2,052,920
Conservation Trust Fund			
Conservation Trust Fund			
Intergovernmental Revenue	\$92,915	\$75,639	\$84,500
Investments, Rents, Contribu	\$1,014	\$989	\$800
Total Conservation Trust Fund:	\$93,930	\$76,628	\$85,300
Total Conservation Trust Fund:	\$93,930	\$76,628	\$85,300
Road And Bridge Fund			
Road And Bridge Fund			
Taxes	\$441,229	\$522,336	\$530,799
Intergovernmental Revenue	\$2,472,137	\$2,604,225	\$2,516,747
Miscellaneous Revenues	\$138,004	\$120,465	\$152,500
Other Financing Sources	\$302,000	\$107,000	\$35,000
Total Road And Bridge Fund:	\$3,353,370	\$3,354,026	\$3,235,046
Total Road And Bridge Fund:	\$3,353,370	\$3,354,026	\$3,235,046
Justice Center Fund			
Justice Center Fund			
Taxes	\$4,456,675	\$4,518,000	\$4,631,000

Name	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Intergovernmental Revenue	\$0	\$166,725	\$347,000
Total Justice Center Fund:	\$4,456,675	\$4,684,725	\$4,978,000
Total Justice Center Fund:	\$4,456,675	\$4,684,725	\$4,978,000
Capital Projects Fund			
Capital Projects Fund			
Taxes	\$817		\$0
Other Financing Sources	\$20,000	\$800,000	\$1,500,000
Total Capital Projects Fund:	\$20,817	\$800,000	\$1,500,000
Total Capital Projects Fund:	\$20,817	\$800,000	\$1,500,000
Debt Service Fund			
Debt Service Fund			
Taxes	\$177,124	\$115,152	\$67,568
Investments, Rents, Contribu	\$50,521	\$54,000	\$44,335
Miscellaneous Revenues	\$0	\$42,000	\$42,000
Other Financing Sources	\$1,699,500	\$6,080	\$0
Total Debt Service Fund:	\$1,927,145	\$217,232	\$153,903
Total Debt Service Fund:	\$1,927,145	\$217,232	\$153,903
Health Insurance Fund			
Health Insurance Fund			
Taxes	\$307	\$60	\$60
Charges For Services	\$1,812,375	\$2,470,603	\$2,495,441
Miscellaneous Revenues	\$1,036	\$1,062	\$1,062
Total Health Insurance Fund:	\$1,813,718	\$2,471,725	\$2,496,563
Total Health Insurance Fund:	\$1,813,718	\$2,471,725	\$2,496,563
Internal Service Fund			
Internal Service Fund			
Investments, Rents, Contribu	\$78,860	\$90,991	\$107,511
Total Internal Service Fund:	\$78,860	\$90,991	\$107,511
Total Internal Service Fund:	\$78,860	\$90,991	\$107,511
Local Marketing District Fund			
Local Marketing District Fund			
Taxes	\$749,183	\$785,000	\$820,000
Investments, Rents, Contribu	\$9,058	\$10,000	\$25,000
Miscellaneous Revenues	\$0	\$12,150	\$10,100
Total Local Marketing District Fund:	\$758,241	\$807,150	\$855,100
Total Local Marketing District Fund:	\$758,241	\$807,150	\$855,100
Lodging Tax Fund			
Lodging Tax Fund			
Taxes	\$372,523	\$385,000	\$412,500

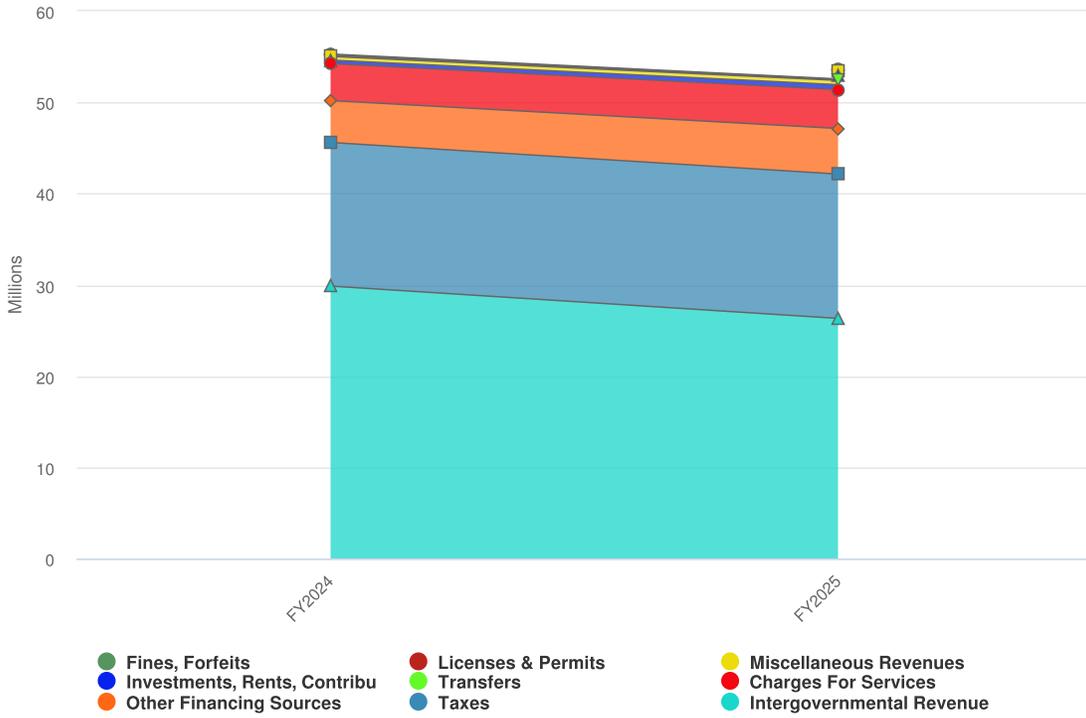
Name	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Investments, Rents, Contribu	\$9,058	\$0	\$0
Total Lodging Tax Fund:	\$381,581	\$385,000	\$412,500
Total Lodging Tax Fund:	\$381,581	\$385,000	\$412,500
Alamosa County Weed Control District			
Alamosa County Weed Control District			
Taxes	\$21,173	\$22,405	\$19,398
Total Alamosa County Weed Control District:	\$21,173	\$22,405	\$19,398
Total Alamosa County Weed Control District:	\$21,173	\$22,405	\$19,398
Doppler Radar Fund			
Doppler Radar Fund			
Miscellaneous Revenues	\$30,000	\$15,000	\$15,000
Other Financing Sources	\$0	\$0	\$38,000
Total Doppler Radar Fund:	\$30,000	\$15,000	\$53,000
Total Doppler Radar Fund:	\$30,000	\$15,000	\$53,000
Total:	\$50,834,866	\$54,918,140	\$53,568,261

Revenues by Source

Projected 2025 Revenues by Source



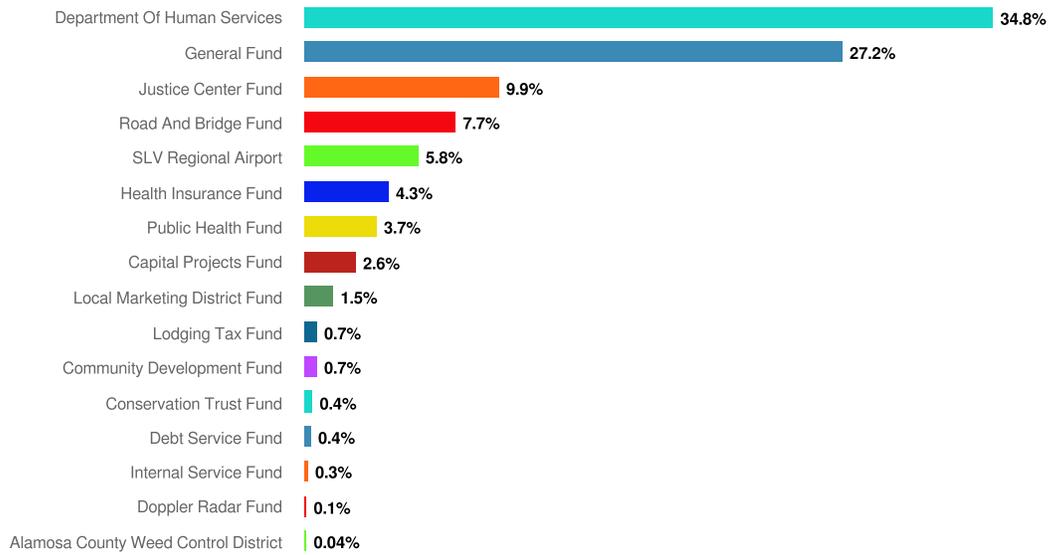
Budgeted and Historical 2025 Revenues by Source



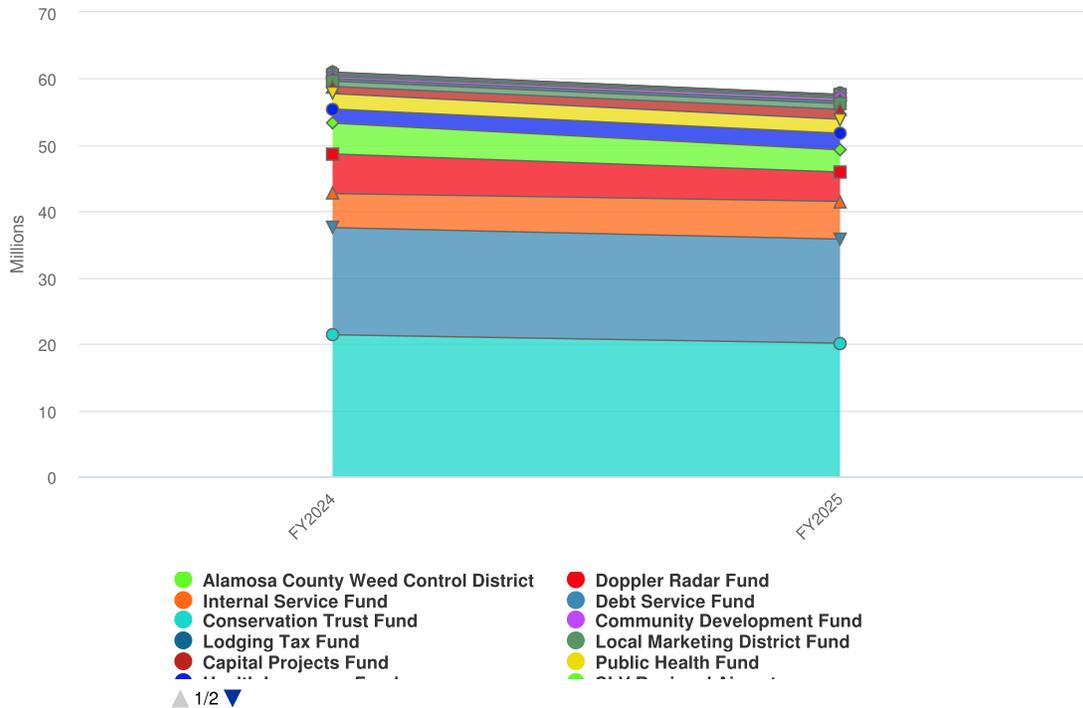
Name	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Revenue Source			
Taxes	\$15,245,609	\$15,849,408	\$15,820,905
Licenses & Permits	\$238,662	\$103,111	\$89,450
Intergovernmental Revenue	\$24,659,644	\$28,154,930	\$26,317,026
Charges For Services	\$3,504,330	\$4,243,243	\$4,265,511
Fines, Forfeits	\$75,964	\$40,576	\$73,500
Investments, Rents, Contribu	\$1,427,913	\$1,415,445	\$533,146
Miscellaneous Revenues	\$424,717	\$379,308	\$469,687
Other Financing Sources	\$5,258,027	\$4,232,119	\$4,999,037
Transfers	\$0	\$500,000	\$1,000,000
Total Revenue Source:	\$50,834,866	\$54,918,140	\$53,568,261

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Name	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
General Fund			
General Fund			

Name	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Salaries	\$5,581,406	\$5,900,761	\$6,517,293
Benefits	\$1,310,737	\$1,545,315	\$1,921,942
Contractual Services	\$952,088	\$1,313,855	\$1,394,285
Repairs & Maintenance	\$524,358	\$510,001	\$530,182
Operating Expenses	\$1,487,454	\$1,530,858	\$1,558,088
Other Expenses	\$1,755,494	\$3,521,151	\$3,780,931
Total General Fund:	\$11,611,537	\$14,321,941	\$15,702,721
Total General Fund:	\$11,611,537	\$14,321,941	\$15,702,721
Community Development Fund			
Community Development Fund			
Other Expenses	\$173,791	\$376,216	\$404,316
Total Community Development Fund:	\$173,791	\$376,216	\$404,316
Total Community Development Fund:	\$173,791	\$376,216	\$404,316
SLV Regional Airport			
SLV Regional Airport			
Salaries	\$322,867	\$404,197	\$490,000
Benefits	\$94,770	\$110,511	\$135,709
Contractual Services	\$85,311	\$79,268	\$88,000
Repairs & Maintenance	\$131,324	\$255,064	\$226,146
Operating Expenses	\$155,713	\$220,617	\$162,574
Other Expenses	\$1,073,414	\$3,510,814	\$2,249,615
Total SLV Regional Airport:	\$1,863,399	\$4,580,471	\$3,352,044
Total SLV Regional Airport:	\$1,863,399	\$4,580,471	\$3,352,044
Department Of Human Services			
Department Of Human Services			
Salaries	\$2,464,411	\$3,191,555	\$3,001,893
Benefits	\$542,785	\$1,111,019	\$1,016,610
Contractual Services	\$371,438	\$479,500	\$361,896
Repairs & Maintenance	\$91,043	\$107,800	\$124,700
Operating Expenses	\$136,184	\$202,900	\$204,900
Other Expenses	\$14,472,602	\$16,271,976	\$15,379,060
Total Department Of Human Services:	\$18,078,462	\$21,364,750	\$20,089,059
Total Department Of Human Services:	\$18,078,462	\$21,364,750	\$20,089,059
Public Health Fund			
Public Health Fund			
Salaries	\$1,371,127	\$1,355,043	\$1,359,378
Benefits	\$337,586	\$340,564	\$360,065
Contractual Services	\$167,877	\$48,640	\$49,070
Repairs & Maintenance	\$69,623	\$71,382	\$61,675
Operating Expenses	\$262,381	\$273,512	\$272,203
Other Expenses	\$14,493	-\$11,684	\$13,420

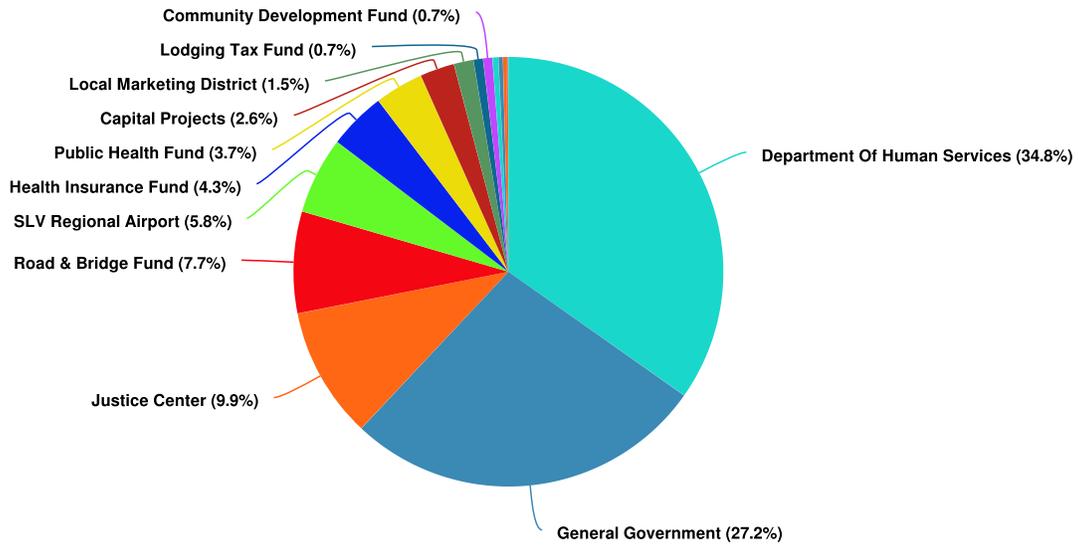
Name	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Total Public Health Fund:	\$2,223,087	\$2,077,457	\$2,115,811
Total Public Health Fund:	\$2,223,087	\$2,077,457	\$2,115,811
Conservation Trust Fund			
Conservation Trust Fund			
Contractual Services	\$35,756	\$109,819	\$89,156
Repairs & Maintenance	\$152	\$10,000	\$110,000
Other Expenses	\$14,512	\$70,000	\$60,500
Total Conservation Trust Fund:	\$50,420	\$189,819	\$259,656
Total Conservation Trust Fund:	\$50,420	\$189,819	\$259,656
Road And Bridge Fund			
Road And Bridge Fund			
Salaries	\$864,095	\$865,189	\$974,500
Benefits	\$289,637	\$291,024	\$377,031
Contractual Services	\$24,520	\$20,244	\$22,650
Repairs & Maintenance	\$299,827	\$300,624	\$707,183
Operating Expenses	\$1,200,574	\$1,715,402	\$1,747,077
Other Expenses	\$432,414	\$512,293	\$592,261
Total Road And Bridge Fund:	\$3,111,067	\$3,704,776	\$4,420,702
Total Road And Bridge Fund:	\$3,111,067	\$3,704,776	\$4,420,702
Justice Center Fund			
Justice Center Fund			
Contractual Services	\$40,043	\$41,826	\$63,750
Repairs & Maintenance	\$74,397	\$1,778,344	\$1,824,747
Operating Expenses	\$315,130	\$358,534	\$405,000
Other Expenses	\$4,979,507	\$3,093,876	\$3,415,994
Total Justice Center Fund:	\$5,409,077	\$5,272,580	\$5,709,491
Total Justice Center Fund:	\$5,409,077	\$5,272,580	\$5,709,491
Capital Projects Fund			
Capital Projects Fund			
Contractual Services	\$25		\$0
Other Expenses	\$39,976	\$800,000	\$1,500,000
Total Capital Projects Fund:	\$40,000	\$800,000	\$1,500,000
Total Capital Projects Fund:	\$40,000	\$800,000	\$1,500,000
Debt Service Fund			
Debt Service Fund			
Repairs & Maintenance	\$1,897,120	\$197,620	\$197,620
Other Expenses	\$0	\$107,000	\$35,000
Total Debt Service Fund:	\$1,897,120	\$304,620	\$232,620
Total Debt Service Fund:	\$1,897,120	\$304,620	\$232,620

Name	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Health Insurance Fund			
Health Insurance Fund			
Benefits	\$1,801,802	\$2,469,224	\$2,494,062
Contractual Services	\$1,881	\$2,501	\$2,501
Total Health Insurance Fund:	\$1,803,683	\$2,471,725	\$2,496,563
Total Health Insurance Fund:	\$1,803,683	\$2,471,725	\$2,496,563
Internal Service Fund			
Internal Service Fund			
Other Expenses	\$145,723	\$40,000	\$150,000
Total Internal Service Fund:	\$145,723	\$40,000	\$150,000
Total Internal Service Fund:	\$145,723	\$40,000	\$150,000
Local Marketing District Fund			
Local Marketing District Fund			
Salaries	\$0		\$363,500
Benefits	\$0		\$89,500
Repairs & Maintenance	\$0	\$0	\$10,000
Operating Expenses	\$56,500	\$70,500	\$107,050
Other Expenses	\$673,728	\$736,650	\$285,050
Total Local Marketing District Fund:	\$730,228	\$807,150	\$855,100
Total Local Marketing District Fund:	\$730,228	\$807,150	\$855,100
Lodging Tax Fund			
Lodging Tax Fund			
Operating Expenses	\$265,000	\$385,000	\$412,500
Other Expenses	\$370,000	\$0	\$0
Total Lodging Tax Fund:	\$635,000	\$385,000	\$412,500
Total Lodging Tax Fund:	\$635,000	\$385,000	\$412,500
Alamosa County Weed Control District			
Alamosa County Weed Control District			
Contractual Services	\$4,317	\$972	\$2,000
Repairs & Maintenance	\$1,182	\$1,770	\$2,000
Operating Expenses	\$1,854	\$373	\$1,798
Other Expenses	\$7,925	\$120,380	\$14,500
Total Alamosa County Weed Control District:	\$15,278	\$123,495	\$20,298
Total Alamosa County Weed Control District:	\$15,278	\$123,495	\$20,298
Doppler Radar Fund			
Doppler Radar Fund			
Contractual Services	\$42,284	\$47,400	\$50,479
Operating Expenses	\$5,308	\$8,000	\$8,500
Other Expenses	\$0	\$0	\$1,500
Total Doppler Radar Fund:	\$47,592	\$55,400	\$60,479

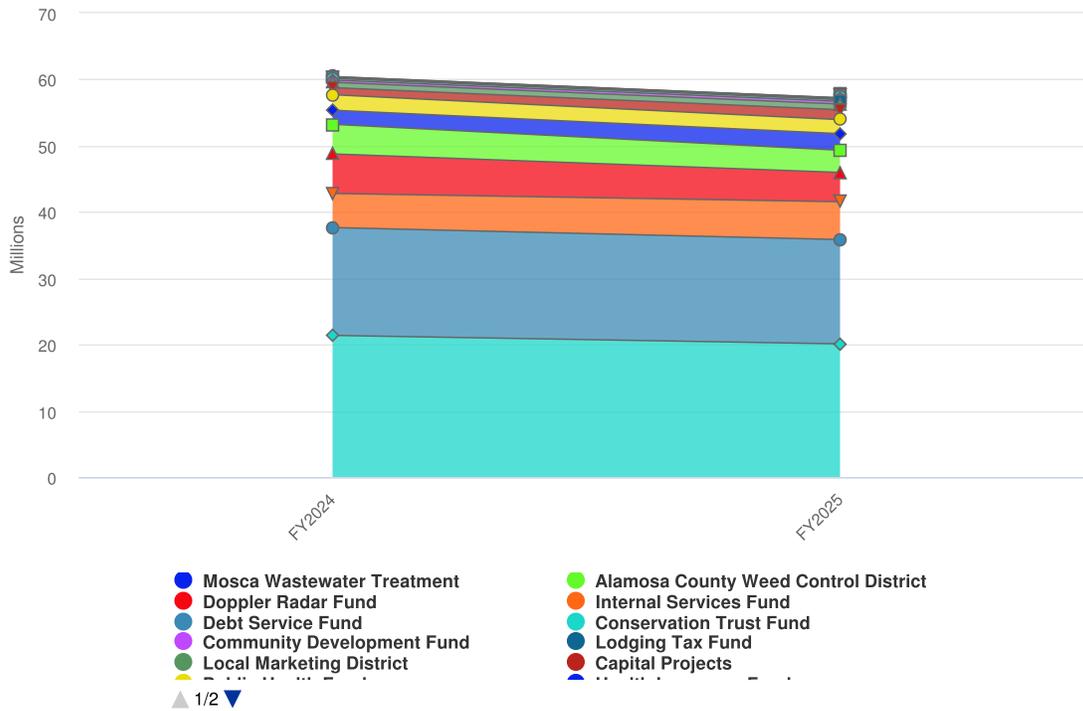
Name	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Total Doppler Radar Fund:	\$47,592	\$55,400	\$60,479
Total:	\$47,835,464	\$56,875,399	\$57,781,359

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2024 Projected	FY2025 Budgeted
Expenditures			
General Government	\$11,611,537	\$14,428,941	\$15,737,721
Department Of Human Services	\$18,078,462	\$21,364,750	\$20,089,059
Public Health Fund	\$2,223,087	\$2,077,457	\$2,115,811
Road & Bridge Fund	\$3,111,067	\$3,704,776	\$4,420,702
Conservation Trust Fund	\$50,420	\$189,819	\$259,656
Community Development Fund	\$173,791	\$376,216	\$404,316
Justice Center	\$5,409,077	\$5,272,580	\$5,709,491
Capital Projects	\$40,000	\$800,000	\$1,500,000
Debt Service Fund	\$1,897,120	\$197,620	\$197,620
SLV Regional Airport	\$1,863,399	\$4,580,471	\$3,352,044
Health Insurance Fund	\$1,803,683	\$2,471,725	\$2,496,563
Internal Services Fund	\$145,723	\$40,000	\$150,000
Local Marketing District	\$730,228	\$807,150	\$855,100
Lodging Tax Fund	\$635,000	\$385,000	\$412,500
Alamosa County Weed Control District	\$15,278	\$123,495	\$20,298
Doppler Radar Fund	\$47,592	\$55,400	\$60,479
Total Expenditures:	\$47,835,464	\$56,875,399	\$57,781,359

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.