

# **Park County Government 2025 Budget**

## **Park County, Colorado**

**Adopted December 17, 2024**



Photo by EcoMetrics



# Park County Budget and Finance Department

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To: The Citizens of the Park County, Colorado

RE: 2025 Budget Message

The Colorado Local Government Budget Law, Section 29-1-101 et seq., C.R.S., requires an annual financial plan (budget) to be completed by all local governments. The following pages display the adopted Budget for Park County, Colorado for the calendar and fiscal year of 2025.

The Adopted Budget for Park County, Colorado serves multiple functions: *a policy document, a financial process, an operations guide, and a communications device*. As a *policy document*, the budget permits the Board of County Commissioners to express the mission, priorities, goals, and objectives of government. As a *financial process*, the budget required consideration of revenues projected through the following year and the expenditures associated with completing the policy goals. As actual events occur, such as revenue collection and regular expenditures, the budget document becomes an *operations guide* giving County management the ability to predict revenue or expenditure problems before they become too serious to easily solve. Finally, the formation, adoption, and distribution of the 2025 Budget serves as a communications device to the Citizens of Park County. Through the budget hearing and budget work sessions, citizens and citizen groups were encouraged to express his/her desire in governmental services. To the extent financial resources were available, the Board of Commissioners attempted to prioritize and respond to these requests. This final document is designed to communicate back to the Park County Citizens the best response of the Board of County Commissioners and Administration the goals, objectives, and mission.

The 2025 Budget Process began in August with the distribution of budget forms to Department Heads and Elected Officials requesting their 2024 year-end projections and their budget requests for 2025. These numbers were compiled by the Finance office. Department requests were reviewed by the Assistant County Manager with the Board of County Commissioners. These numbers were compiled, and a balanced budget was produced wherein expenditures do not exceed available revenues and fund balances. A public hearing was held on November 19, 2024, to obtain public input on the proposed budget document. Prior to and after the public hearing, Department Heads and Elected Officials had an opportunity to present their budgets to the BOCC. Decision packets for special requests were under consideration in November and December. Revisions were periodically made as changes were known to the original budget document, leading to the final adoption of the 2025 Budget on December 17, 2024.

## **BASIS OF ACCOUNTING USED BY PARK COUNTY**

Park County Government utilizes a modified accrual basis for accounting revenues and expenditures. Revenues are recognized in the accounting period in which they become measurable and available. For example, Sales Tax collected for 2024 will be recognized in the fiscal year 2024, even though the actual funds will not be received until early 2025. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. The general rule, utilized by staff, is goods and services received during the

fiscal year will be recognized as an expense during that period, even though the billing may not take place until early in the next fiscal year.

## **IMPORTANT FEATURES OF THE 2025 BUDGET**

The Budget Document has been designed as a “user friendly” document, introducing the basic financial data (historical and projected); a review of each spending agency summary budgets, and significant changes from previous periods; and a section providing general financial information regarding long-term debt and lease purchase agreements entered into for this and future fiscal periods.

The final adopted budget contains the following:

### *Property Taxes:*

In order to balance the proposed budget, a mill levy of 14.278 was adopted and certified to generate \$12,149,935 allocated among the General Fund, Public Works Fund, Human Services Fund and Retirement Fund in Property Tax revenue. In addition to this, an abatement to the 2024 taxes levied for 0.054 mills generating \$45,774 in uncollected property taxes from the 2023 Assessed Valuation.

### *Staffing and Employee Related Expense:*

- Recruitment and retention activities have been a focal point in 2024 and will continue to be a priority for 2025. Two new positions were created for 2025, Security Guard and HR Generalist, and only those positions and current vacant positions will be filled in 2025. Any additional positions will require BOCC approval and a budget adjustment.
- The Branch Manager at the Fairplay Library was approved to increase hours worked to 40 hours per week.
- Restructuring within Operations allowed for one position to be moved from Mapping to IT.
- Contingency funds for compensation adjustments, wage alignments and/or a potential COLA has been budgeted in the Personnel Department. Planning for salary adjustments, not approved through the decision packet process, is critical to maintaining a competitive position for recruitment and retention.

## **GENERAL FUND**

2025 projections indicate the General Fund will see a decrease in fund balance of approximately \$2.3 million, because of continued and increasing personnel costs and additional investment in Fleet. Total transfer out of the General Fund is \$964,000, being disbursed to the Debt Service Fund and Fleet Fund.

General Fund revenues for 2024 are anticipated to be higher than budgeted by year end, mostly as a result of higher-than-expected PILT (Payment In Lieu of Taxes) funds and mineral severance funds received, sale of County owned property and more motor vehicle registration activity in the Clerk & Recorder’s Office. Expenditures for 2024 are expected to be less than budgeted primarily as a result of vacancy savings or projects that might have been cancelled or postponed to 2025.

For 2025, revenues are budgeted at \$19,913,328. These revenues include property taxes, marijuana taxes, specific ownerships taxes, PILT funds, charges for services, fines, permit fees, etc. The total expenditures, not including transfers to other funds, for 2025 are budgeted at \$21,380,120. During 2024 and continuing in 2025,

the County is focusing on investment in staff for recruitment and retention. It is projected that the General Fund Balance will be \$4,416,895 at the end of 2025.

The following Offices, Departments and Services are anticipated to be delivered to the residents of Park County in 2025:

- Office of the Board of County Commissioners
- Office of Assessor
- Office of the County Clerk (including Recording, Motor Vehicle, Liquor Licenses, and Elections)
- Office of the County Coroner
- Office of the Sheriff
- Office of the Surveyor
- Office of the Treasurer (including Public Trustee)
- Department of Administration (including Personnel)
- Department of Budget & Finance (including Audit Services)
- Department of 911 Communications
- Department of District Attorney
- Department of Information and Computer Services
- Department of Extension Services
- Department of Facilities (including Maintenance and Security)
- Department of Emergency Management
- Department of Library Services
- Department of Public Affairs
- Department of Public Health
- Department of Development Services
  - Department of Building
  - Department of Planning
  - Department of Environmental and Code Compliance
  - Department of GIS/Mapping
- Department of South Park National Heritage Area (including tourism)
  - Department of Historic Preservation
  - Wilkerson Pass Visitor Center Operations
- Department of Veteran's Services
- Broadband Operations

#### **DEBT SERVICE FUND**

Payments due on the Certificates of Participation for the financing of the new County office building are paid from this fund beginning in 2017.

#### **CONSERVATION TRUST FUND**

The Conservation Trust Fund has been established to distribute funds received from Colorado Lottery monies to County community projects.

#### **ARPA GRANT FUND**

In 2021, the County established a new fund, American Rescue Plan Act (ARPA), for distribution of the funds the County was awarded in the amount of approximately \$3.6 million. The County also received approximately \$1.126 million of Local Assistance and Tribal Consistency Funds (LATC), also under ARPA. In 2024, the County distributed funds through a small business/non-profit assistance program, community project programs, and an

affordable housing project. For 2025, the County plans to utilize the remaining funds for other eligible projects including infrastructure, negative economic impact and government services. All remaining funds must be obligated by the end of 2024.

### **COUNTY GRANT FUND**

The County Grant fund was established to segregate and monitor grant funds for Park County. These programs are funded through federal, state or private revenue streams. The following programs for 2024-2025 include:

- VALE and VOCA are programs that provide services to victims of crime and are funded through State and Federal Agencies
- Public Health programs, funded through State and Federal agencies include Women, Infants, and Children; Immunizations; Emergency Preparedness; Cities Readiness Initiatives; and Child Fatality, Opioid, and COVID/ARPA funding.
- Courthouse Security Grants awarded by the State annually provide funding to enhance security provisions at the Courthouse in Fairplay.
- Local Emergency Management Program
- CDOT-Alma Bike Path Project
- Congressional Road Reconstruction Project
- IHOP Housing Project with the Colorado Department of Local Affairs
- South Park National Heritage Area projects are funded by the National Park Service
- Historic Preservation projects are funded by organizations such as History Colorado, State Historic Fund, Colorado Preservation Inc. as well as other State and/or Federal agencies.

### **BAILEY LIBRARY FUND**

This fund was established in 2023 as the result of a large donation made to the County, restricted for the purpose of administering the library in Bailey. Funds were appropriated in 2024 to fund additional hours for the Branch Librarian, increasing hours to full time.

### **E-911 AUTHORITY FUND**

The E-911 Authority was established by an Inter-governmental Agreement to collect 911 surcharge funds and expend these funds for 911 system expenditures and training for that system. These funds are used for expenses related to the direct delivery of 911 services in the community for expenses such as capital expenditures, equipment maintenance agreements, education/training and wages.

For 2025, the budget includes 70% of the salary cost of the Communications Department, the other 30% is accounted for in the General Fund.

### **SHERIFF SEARCH AND SEIZURE PROGRAM FUND**

The Sheriff Search and Seizure Program Fund was established in 1999 to collect specific ear-marked law enforcement funds and expend these funds for the direct benefit of the program to which the funds were given. Current programs in the fund – Property Seizure (Drug seizure funds); DARE Donations (Drug Awareness Resistance Education Program), Victim Services, Community Services, Animal Donations, and Officer Welfare.

### **ROAD & BRIDGE FUND**

For 2025, the revenues are expected to be approximately \$7.68 million with expenses over \$8.1 million. The resulting fund balance at the end of 2025 is anticipated to be approximately \$1,033,613. Investment in staff,

for retention purposes, is included in the budget, but 2025 will likely be a slow year for road maintenance. We will continue to look for funding opportunities to affray costs.

### **HUMAN SERVICES FUND**

The Human Services fund holds revenue and expenditures related to block grant funds received from the State of Colorado for the provision of services related to the Department of Human Services. The 2025 year-end fund balance is estimated to be \$975,112.

### **CAPITAL PROJECTS FUND**

The Capital Projects Fund tracks capital construction projects. No specific construction projects have been scheduled for 2025.

### **RETIREMENT FUND**

The Employee Retirement Fund collects property taxes to fund the employer match for the 401(a) retirement plan currently established at 4% of employee base salary and a discretionary match based on years of service to the 457(b) plan.

### **FLEET SERVICES INTERNAL SERVICE FUND**

With the Fleet Fund having been operating since 2012-13, the County continues to assess these operations. Implementation of the Fleet Fund's vehicle rotation through an equity lease program managed by Enterprise Fleet Management was completed in 2023. The leased vehicles are being rotated every 3 or 5 years depending on the vehicle type. The 2024 year-end projection and the 2025 budget includes the lease payments for this program, including the rotation of some vehicles for new vehicles as leases expire. While we are still assessing the value of the Enterprise leases, we are declining to lease any further Sheriff vehicles through the Enterprise Master Equity program. Due to the high mileage these cars incur and the need to rotate them out of the Fleet faster than the lease allows, and we will be purchasing Sheriff vehicles through a more traditional lease purchase transaction. We will also be bringing the maintenance of County owned vehicles in-house in 2025; regular oil changes, tire changes and manageable repairs will be done by Public Works staff and costs will be reimbursed by the departments through the Fleet Use Only line of the budget.

### **SALES TAX TRUST FUND**

In 1997, the Citizens of Park County passed an initiative to collect a 1% Sales Tax with funds solely for the preservation, protection, acquisition, improvement and maintenance of Park County's remaining water resources and lands containing associated water rights and resources. In 2006 voters passed the sales tax again for the same purposes starting in 2009 with a sunset in 2018. In November 2018, voters again passed the sales tax; however, voters also passed expanded use of the funds. For 2025, expenditures are estimated for current active projects. No new projects for 2025 are known at this time and therefore not budgeted. Applications for new projects will be submitted to the advisory board starting in early 2025. For 2025, there is a new line item to identify a contingency budget expense related to the resolution of the landfill closure.

### **1041 FEE ACCOUNT**

1041 Fee Account is being utilized for baseline inventory and impact mitigation of resources as part of Park County's HB-1041 permit process. Currently the following permits are still in process:

- Randall Ditch
- Leach Well
- Lone Rock Ranch

**LODGING TAX**

In November 2024, the Citizens of Park County voted and approved a 2% Lodging Tax, beginning January 1, 2024. As a result, this fund was created for eligible expenditures. The tax collected in 2024 amounted to \$386,305 and was allocated for Law Enforcement (35%) and Public Works (35%) activities, a distribution to the non-profit organization ES Council (20%), and for tourism (10%) activities based on recommendations of a special panel.

**RISK MANAGEMENT FUND**

The Risk Management Fund was established to hold the employee health insurance – self-insurance funds. The County’s renewal for the 2025 plan year was offered with effectively no increase. The plan choices for medical and dental remain unchanged for 2025. The budget for employer and employee contributions is anticipated to cover the fixed costs and claims.

This Budget Message has been prepared in compliance with Section 29-1-100 of the Colorado Revised Statutes entitled Local Government Budget Law of Colorado. If the reader of this message, or any part of the following schedules or statements has any questions, such questions should be directed to the Finance Department, 719-836-4339.

Respectfully submitted,

April Chabot  
Budget & Finance Manager

**RESOLUTION**

**BOARD OF COUNTY COMMISSIONERS  
PARK COUNTY, COLORADO**

**RESOLUTION NUMBER 2024-049**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE COUNTY OF PARK, 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 County Commissioners of Park County has appointed Cindy Gharst, Assistant County Manager/Budget Officer to prepare and submit a proposed budget to said governing body at the proper time; 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, a public hearing was held on November 26, 2024, in Fairplay, Colorado and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

**WHEREAS**, whatever increases or decreases may have been made by the direction of the Board of County Commissioners in the expenditures, like increases or decreases were added to the revenues or adequate fund balances were identified so that the budget remains in balance, as required by law.

**WHEREAS**, the Board of County Commissioners recommends that the monthly revenues be closely monitored so that the anticipated revenue levels are achieved or so that spending levels can be adjusted to maintain General Fund Balance projections.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF PARK, COLORADO; THAT,**

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

**General Fund – Fund 03**

Personnel	13,467,895
Operating	7,460,280
Debt Svc	241,944
Transfers	964,000
Capital	210,000
Total Fund Expenditures	<u>22,344,120</u>

**Seizure Fund – Fund 10**

Personnel	
Operating	750
Debt Svc	
Transfers	
Capital	
Total Fund Expenditures	<u>750</u>

**Public Works Fund – Fund 11**

Personnel	3,825,343
Operating	3,854,070
Debt Svc	199,608
Transfers	
Capital	<u>300,000</u>
Total Fund Expenditures	<u>8,179,021</u>

**Human Services Fund – Fund 12**

Personnel	1,606,396
Operating	6,166,861
Debt Svc	2,650
Transfers	
Capital	
Total Fund Expenditures	<u>7,775,907</u>

**Capital Fund – Fund 14**

Personnel	-
Operating	-
Debt Svc	-
Transfers	-
Capital	<u>-</u>
Total Fund Expenditures	<u>-</u>

**Retirement Fund – Fund 15**

Personnel	530,000
Operating	25,000
Debt Svc	-
Transfers	-
Capital	<u>-</u>
Total Fund Expenditures	<u>555,000</u>

**Fleet Fund – Fund 16**

Personnel	58,326
Operating	274,346
Debt Svc	663,007
Transfers	
Capital	<u>-</u>
Total Fund Expenditures	<u>995,679</u>

**Debt Service Fund – Fund 04**

Property Tax	-
Other	-
Transfers	414,000
Fund Balance	<u>10,375</u>
Total Fund Revenues	<u>424,375</u>

**American Rescue Plan Act Fund – Fund 05**

Property Tax	-
Other	100,000
Transfers	-
Fund Balance	<u>2,013,969</u>
Total Fund Revenues	<u>2,113,969</u>

**Conservation Trust Fund – Fund 06**

Property Tax	-
Other	205,000
Transfers	-
Fund Balance	<u>270,000</u>
Total Fund Revenues	<u>475,000</u>

**Grant Fund – Fund 07**

Property Tax	-
Other	2,916,492
Transfers	-
Fund Balance	<u>(11,772)</u>
Total Fund Revenues	<u>2,904,720</u>

**Bailey Library Fund – Fund 08**

Property Tax	-
Other	35,000
Transfers	-
Fund Balance	<u>57,854</u>
Total Fund Revenues	<u>92,854</u>

**E911 Authority Fund – Fund 09**

Property Tax	-
Other	766,262
Transfers	-
Fund Balance	<u>224,535</u>
Total Fund Revenues	<u>990,797</u>

**Seizure Fund – Fund 10**

Property Tax	-
Other	2,000
Transfers	-
Fund Balance	<u>(1,250)</u>
Total Fund Revenues	<u>750</u>

Property Tax	-
Other	-
Transfers	-
Fund Balance	-
<b>Total Fund Revenues</b>	<b>-</b>

**Lodging Tax Fund – Fund 23**

Property Tax	-
Other	400,000
Transfers	
Fund Balance	(4,793)
<b>Total Fund Revenues</b>	<b>395,207</b>

**Self Insurance Fund – Fund 25**

Property Tax	-
Other	3,473,463
Transfers	
Fund Balance	(100,463)
<b>Total Fund Revenues</b>	<b>3,373,000</b>

**Total Revenues - All Funds**

\$56,863,889

**Section 3.** That the Budget as submitted, amended and hereinabove summarized by fund, hereby is approved and adopted as the budget of the County of Park, Colorado for the year stated above.

**Section 4.** That the budget hereby approved and adopted shall be signed by the Chairman of the Board of County Commissioners and the County Clerk and made a part of the public records of the County of Park, Colorado.

**ADOPTED** this 17<sup>th</sup> day of December, A.D., 2024

By   
Amy Mitchell  
Chairperson, Board of County Commissioners

ATTEST:   
Park County Clerk

(Seal)

**RESOLUTION**

**BOARD OF COUNTY COMMISSIONERS  
PARK COUNTY, COLORADO**

**RESOLUTION NO. 2024-050**

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE SET FORTH BELOW, FOR THE COUNTY OF PARK, COLORADO, FOR THE 2025 BUDGET YEAR.**

**WHEREAS**, the Board of County Commissioners has adopted the annual budget for 2025 in accordance with the Local Government Budget Law, on December 17, 2024; and,

**WHEREAS**, the Board of County Commissioners has made provision therein for revenues, reserves and fund balances 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, reserves, and fund balances provided in the budget to and for the purposes described below, so as not to impair the operation of the County.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS FOR THE COUNTY OF PARK, COLORADO THAT:**

Section 1. That the following sums are hereby appropriated from the revenues, reserves and fund balances of each fund, to each fund, for the purpose stated:

**General Fund – Fund 03**

Property Tax	10,818,442
Other	9,094,886
Transfers	
Fund Balance	<u>2,430,792</u>
Total Fund Revenues	<u>22,344,120</u>

**Debt Service Fund – Fund 04**

Property Tax	-
Other	-
Transfers	414,000
Fund Balance	<u>10,375</u>
Total Fund Revenues	<u>424,375</u>

**American Rescue Plan Act Fund – Fund 05**

Property Tax	-
Other	100,000
Transfers	
Fund Balance	<u>2,013,969</u>
Total Fund Revenues	<u>2,113,969</u>

**Conservation Trust Fund – Fund 06**

Property Tax	-
Other	205,000
Transfers	
Fund Balance	<u>270,000</u>
Total Fund Revenues	<u>475,000</u>

**Grant Fund – Fund 07**

Property Tax	-
Other	2,916,492
Transfers	
Fund Balance	<u>(11,772)</u>
Total Fund Revenues	<u>2,904,720</u>

**Bailey Library Fund – Fund 08**

Property Tax	
Other	35,000
Transfers	
Fund Balance	<u>57,854</u>
Total Fund Revenues	<u>92,854</u>

**E911 Authority Fund – Fund 09**

Property Tax	-
Other	766,262
Transfers	
Fund Balance	<u>224,535</u>
Total Fund Revenues	<u>990,797</u>

**Seizure Fund – Fund 10**

Property Tax	-
Other	2,000
Transfers	
Fund Balance	<u>(1,250)</u>
Total Fund Revenues	<u>750</u>

**Public Works Fund – Fund 11**

Property Tax	437,499
Other	7,220,375
Transfers	-
Fund Balance	<u>521,147</u>
Total Fund Revenues	<u>8,179,021</u>

**Human Services Fund – Fund 12**

Property Tax	449,652
Other	7,297,041
Transfers	-
Fund Balance	<u>29,214</u>
Total Fund Revenues	<u>7,775,907</u>

**Capital Fund – Fund 14**

Property Tax	-
Other	-
Transfers	-
Fund Balance	<u>-</u>
Total Fund Revenues	<u>-</u>

**Retirement Fund – Fund 15**

Property Tax	449,652
Other	32,821
Transfers	-
Fund Balance	<u>72,527</u>
Total Fund Revenues	<u>555,000</u>

**Fleet Fund – Fund 16**

Property Tax	-
Other	565,000
Transfers	450,000
Fund Balance	<u>(19,321)</u>
Total Fund Revenues	<u>995,679</u>

**Sales Tax Trust Fund – Fund 19**

Property Tax	-
Other	3,050,000
Transfers	-
Fund Balance	<u>2,867,281</u>
Total Fund Revenues	<u>5,917,281</u>

**1041 Fee Fund – Fund 20**

Property Tax	-
Other	-
Transfers	-
Fund Balance	-
<b>Total Fund Revenues</b>	<b>-</b>

**Lodging Tax Fund – Fund 23**

Property Tax	-
Other	400,000
Transfers	
Fund Balance	(4,793)
<b>Total Fund Revenues</b>	<b>395,207</b>

**Self Insurance Fund – Fund 25**

Property Tax	-
Other	3,473,463
Transfers	
Fund Balance	(100,463)
<b>Total Fund Revenues</b>	<b>3,373,000</b>

**Total Revenues - All Funds**

\$56,863,889

ADOPTED this 17<sup>th</sup> day of December, A.D., 2024

BY: \_\_\_\_\_

Amy Mitchell, Chairperson  
Park County Board of Commissioners

ATTEST:

\_\_\_\_\_  
Park County Clerk

(Seal)

**RESOLUTION**

**BOARD OF COUNTY COMMISSIONERS  
PARK COUNTY, COLORADO**

**RESOLUTION NO. 2024-051**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS FOR THE COUNTY OF PARK, COLORADO, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE COUNTY OF PARK, COLORADO, FOR THE 2025 BUDGET YEAR.**

**WHEREAS**, the Board of Commissioners of the County of Park, Colorado has adopted the annual budget in accordance with the Local Government Budget Law, on December 10th, 2024, and,

**WHEREAS**, the amount of money necessary to balance the budget for general operating purposes is \$12,149,946 and,

**WHEREAS**, the 2024 net total taxable valuation for assessment for the County of Park, Colorado as certified by the County Assessor is \$ 850,931,912

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

Section 1: That for the purpose of meeting all general operating expenses of the County of Park, Colorado during the 2025 budget year, there is hereby levied a tax of 24.065 mills, with a temporary property tax credit/temporary mill levy rate reduction as authorized by C.R.S. 39-1-111.5 of 9.7866 mills, and a levied abatement of .0537; .5140 mills levied for Road & Bridge, .5283 mills levied for Human Services and .5283 mills levied for Retirement resulting in a total mill levy of 14.278 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2024.

Section 2: That the Chairperson of the Board of County Commissioners is hereby authorized and directed to immediately certify to the County Commissioners of Park County, Colorado, the mill levies for the County of Park, Colorado as hereinabove determined and set based upon the final certification of valuation from the County Assessor.

ADOPTED this 17th day of December, 2024

BY:   
Amy Mitchell, Chairperson  
Board of County Commissioners  
  
ATTEST Park County Clerk

(SEAL)

## Insurance Calculations 2025

	<b>CAPP 2024 Actual</b>		<b>WC 2025 Actual</b>	
General Fund	541,372	60%	132,300	56%
Public Works	267,077	30%	74,448	32%
Human Services	88,495	10%	27,917	12%
	896,944	100%	234,665	100%

	<b>2024</b>		<b>2025 TBD</b>	
General Fund	509,216	61%	105,220	64%
Public Works	233,738	28%	48,298	27%
Human Services	91,826	11%	18,974	9%
	834,780	100%	172,492	100%

93% 74%

	<b>Invoiced Amt</b>		<b>Invoiced Amt</b>	
General Fund	509,215.80	60%	105,220.12	64%
Public Works	233,738.40	30%	48,297.76	27%
Human Services	91,825.80	10%	18,974.00	9%
	834,780	100%	172,492	100%

93% 74%

	<b>Extra Budget</b>		<b>Extra Budget</b>	
General Fund	0		(0)	0
Public Works	(0)		0	(0)
Human Services	0		-	0
	0		0	0

## Mill Levy Calculation

Assessed Valuation 850,931,912

Mill Levy		
Voter Approved	24.065	20,477,676
Less PW	(0.5140)	(437,398)
Less DHS	(0.5283)	(449,548)
Less Retirement	(0.5283)	(449,548)
General Fund	22.4944	19,141,182
Less temp credit	(9.7866)	(8,327,741)
General Fund	12.7078	10,813,441

Abatement		45,774
		0.054

Property Allocation	
General Fund	10,342,226
Road & Bridge	418,659
Human Services	429,721
Retirement	429,721
	<u>11,620,327</u>

11,666,101 Allocations + Abatement

Assessed Valuation \$ 850,931,912

Voter Approved Mill	24.0650	\$ 20,477,676
Less Temporary Tax Credit	(9.7866)	(8,327,741)
	14.2784	12,149,935
Less DHS, PW, Retirement mills	(1.5706)	(1,336,494)
General Fund mills	12.7078	\$ 10,813,441

## Resolution Totals by Fund and by Category - Revenue and Expenses

	General	Debt	ARPA	CTF	Grant	Library	E911	Seizure	PW
Personnel	13,482,361	-	-	-	464,644	45,204	518,389	-	3,819,343
Operating	7,489,815	-	-	555,000	1,826,087	47,650	219,802	750	3,815,306
Debt Svc	197,944	424,375	-	-	-	-	52,606	-	199,608
Transfers	964,000	-	-	-	-	-	-	-	-
Capital	210,000	-	-	-	609,000	-	200,000	-	300,000
<b>Total Fund Expenditures</b>	<b>22,344,120</b>	<b>424,375</b>	<b>-</b>	<b>555,000</b>	<b>2,899,731</b>	<b>92,854</b>	<b>990,797</b>	<b>750</b>	<b>8,134,257</b>
Property Tax	10,818,441	-	-	-	-	-	-	-	437,398
Other	9,094,886	-	-	205,000	2,916,492	35,000	766,262	2,000	7,250,375
Transfers	-	414,000	-	-	-	-	-	-	-
Fund Balance	2,430,793	10,375	-	350,000	(16,761)	57,854	224,535	(1,250)	446,484
<b>Total Fund Revenues</b>	<b>22,344,120</b>	<b>424,375</b>	<b>-</b>	<b>555,000</b>	<b>2,899,731</b>	<b>92,854</b>	<b>990,797</b>	<b>750</b>	<b>8,134,257</b>
<b>NET</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	DHS	Capital	Retirement	Fleet	Sales	1041	Lodging	Self	Total
Personnel	1,606,396	-	530,000	58,326	-	-	140,000	-	20,664,662
Operating	6,153,857	-	25,000	349,500	5,917,281	-	260,000	3,373,000	30,033,048
Debt Svc	2,650	-	-	892,026	-	-	-	-	1,769,209
Transfers	-	-	-	-	-	-	-	-	964,000
Capital	-	-	-	-	-	-	-	-	1,319,000
<b>Total Fund Expenditures</b>	<b>7,762,903</b>	<b>-</b>	<b>555,000</b>	<b>1,299,852</b>	<b>5,917,281</b>	<b>-</b>	<b>400,000</b>	<b>3,373,000</b>	<b>54,749,920</b>
Property Tax	449,548	-	449,548	-	-	-	-	-	12,154,935
Other	7,297,041	-	32,821	634,000	3,050,000	-	400,000	3,473,463	35,157,340
Transfers	-	-	-	550,000	-	-	-	-	964,000
Fund Balance	16,314	-	72,631	115,852	2,867,281	-	-	(100,463)	6,473,644
<b>Total Fund Revenues</b>	<b>7,762,903</b>	<b>-</b>	<b>555,000</b>	<b>1,299,852</b>	<b>5,917,281</b>	<b>-</b>	<b>400,000</b>	<b>3,373,000</b>	<b>54,749,920</b>
<b>NET</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Total Fund Balances

<u>Fund</u>	<u>Begin Bal 2024</u>	<u>Estimated Revenue</u>	<u>Estimated Expense</u>	<u>Estimated Fund Bal YE</u>	<u>2025 Budgeted Revenue</u>	<u>2025 Budgeted Expense</u>	<u>2025 Estimated Fund Balance</u>
<i>General Government Services</i>							
General Fund (Note 1)	\$ 6,560,582	\$ 20,660,331	\$ 20,373,225	\$ 6,847,688	\$ 19,913,327	\$ 22,344,120	\$ 4,416,895
<i>Special Revenue Funds</i>							
Debt Service Fund (Note 2)	74,356	414,000	423,775	64,581	414,000	424,375	54,206
ARPA Fund	280,218	(279,818)	4,088,331	-	2,113,969	2,213,969	-
Conservation Trust Fund	448,497	205,000	129,445	524,052	205,000	555,000	174,052
Grant Fund	234,609	1,174,524	1,202,920	206,213	2,916,492	2,899,731	222,974
E-911 Authority Fund	797,052	766,262	592,400	970,914	766,262	990,797	746,379
Seizure Fund	50,495	2,160	569	52,086	2,000	750	53,336
Public Works Fund (Note 3)	7,690,824	8,006,588	14,217,315	1,480,097	7,687,773	8,134,257	1,033,613
Human Services Fund	752,109	7,033,267	6,793,950	991,426	7,746,589	7,762,903	975,112
Capital Improvement Fund	200,291	-	30,000	170,291	-	-	170,291
Retirement Fund	269,008	445,155	544,087	170,075	482,369	555,000	97,445
Sales Tax Trust Fund	8,186,452	3,071,100	753,212	10,504,340	3,050,000	5,917,281	7,637,058
1041 Study Fund	40,656	-	-	40,656	-	-	40,656
Lodging Tax Fund	-	386,305	386,305	-	400,000	400,000	-
Subtotal Special Revenue	19,024,567	21,224,543	29,162,309	15,174,732	25,784,454	29,854,063	11,205,123
<i>Other Restricted Funds</i>							
Bailey Library Fund	633,998	118,383	39,831	712,550	35,000	92,854	654,697
<i>Internal Service Funds</i>							
Fleet	561,920	1,102,932	1,449,300	215,551	1,184,000	1,299,852	99,699
Self-Insurance Fund	1,825,329	3,473,463	4,774,936	523,856	3,473,463	3,373,000	624,319
Subtotal Internal Service	2,387,249	4,576,394	6,224,236	739,407	4,657,463	4,672,852	724,018
Total Funds	\$ 28,606,396	\$ 46,579,651	\$ 55,799,601	\$ 23,474,377	\$ 50,390,244	\$ 56,963,889	\$ 17,000,733

Notes:

(1) Government Services primarily include: Board of County Commissioners, Administration, Budget & Finance, Legal, Clerk & Recorder, Assessor, Treasurer and Public Trustee, Development Services (Planning, Building, Environmental Health, Code Compliance, Mapping), IT Services, Emergency Management, Law Enforcement, Animal Control, Detention Center, Public Health Services, Library, Heritage & Tourism, CSU Extension Services.

(2) Payment of Debt Service of Certificates of Participation related to the financing of the Park County Offices.

(3) Revenues for Public Works include Highway User Tax Fund (88%); other state or federal funds, specific ownership tax, and charges for service/fees (6%), and property tax (6%)

**GENERAL FUND (03)**  
**PROJECTED FUND BALANCE**

PROJECTED FUND BALANCE: 12/31/2023

**\$ 6,560,582**

**2024**

Plus Projected Revenues	20,660,331
Less Projected Expenses	18,826,600
Less Projected Transfers	1,546,625

NET INCREASE (DECREASE) IN FUND BALANCE  
PROJECTED FUND BALANCE AS OF 12/31/2024

287,106

**\$ 6,847,688**

**2025**

Plus Projected Revenues	19,913,327
Less Projected Expenses	21,380,120
Less Projected Transfers	964,000

NET INCREASE (DECREASE) IN FUND BALANCE  
PROJECTED FUND BALANCE AS OF 12/31/2025

(2,430,793)

**\$ 4,416,895**

GENERAL FUND	2023	2023	2024 BUDGET	2024	2025 BUDGET
	BUDGET ADOPTED	ACTUAL	AMENDED	YEAR END ESTIMATE	ADOPTED
<b>0110. BOCC</b>					
<b>Revenue</b>					
03.0110.323400. SPEC DIST AMENDMENT FEE	\$ -	\$ -	\$ -	\$ -	\$ -
03.0110.332200. FOREST RESERVE-15% GRANT		240,211	305,000	305,520	300,000
03.0110.361900. DHS - COST ALLOCATION	51,254	60,508	50,000	50,925	50,000
03.0110.364900. MISCELLANEOUS REIMBURSEMENT	-	9,442	-	1,173	-
03.0110.368900. MISCELLANEOUS REVENUE	8,400	4,133	5,000	4,246	2,000
<b>Total Revenue</b>	<b>59,654</b>	<b>314,293</b>	<b>360,000</b>	<b>361,864</b>	<b>352,000</b>
<b>Expenditure</b>					
03.0110.611100. SALARIES & WAGES	257,000	258,554	257,000	257,001	290,613
03.0110.614300. HEALTH INSURANCE EXPENSE	82,000	54,891	52,000	52,072	78,072
03.0110.614400. FICA TAXES	19,660	19,731	19,661	19,661	22,232
03.0110.621100. OFFICE SUPPLIES	500	1,691	500	196	500
03.0110.621900. MISCELLANEOUS	3,000	705	3,000	479	2,000
03.0110.623700. FLEET DEPT USE ONLY	3,000	2,386	3,000	2,609	3,000
03.0110.631100. POSTAGE SHIPPING & BOX RENT	40	-	-	-	-
03.0110.633100. PUBLIC NOTICES	3,000	664	3,000	658	3,000
03.0110.633500. DUES & SUBSCRIPTIONS	14,500	15,680	15,000	15,550	20,500
03.0110.634500. CELL PHONE EXPENSE	1,600	1,665	1,800	1,465	1,800
03.0110.636300. EQUIPMENT REPAIR & MAINT	400	628	400	434	400
03.0110.637200. TRAVEL	3,500	5,412	3,500	7,286	4,000
03.0110.639700. CONTRACTUAL SERVICES	17,500	26,601	5,000	17,145	5,000
03.0110.672500. FOREST RESERVE GRANT-SCHOOLS	305,000	240,211	305,000	305,520	300,000
03.0110.683100. COLORADO COUNTIES	13,500	15,512	16,000	16,293	18,000
03.0110.683200. PPACG DUES	12,650	12,296	12,750	12,789	13,000
<b>Total Expenditure</b>	<b>736,850</b>	<b>656,626</b>	<b>697,611</b>	<b>709,158</b>	<b>762,117</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (677,196)</b>	<b>\$ (342,333)</b>	<b>\$ (337,611)</b>	<b>\$ (347,294)</b>	<b>\$ (410,117)</b>
<b>0121. LEGAL SERVICES</b>					
<b>Expenditure</b>					
03.0121.635200. CONTRACTUAL SERVICES: ATTY	\$ 250,000	\$ 227,152	\$ 250,000	\$ 358,686	\$ 325,000
03.0121.639700. CONTRACTUAL SERVICES - GENER	210,000	35,779	50,000	77,608	50,000
03.0121.639701. PERSONNEL ISSUES	10,000	-	-	-	-
<b>Total Expenditure</b>	<b>470,000</b>	<b>262,931</b>	<b>300,000</b>	<b>436,294</b>	<b>375,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (470,000)</b>	<b>\$ (262,931)</b>	<b>\$ (300,000)</b>	<b>\$ (436,294)</b>	<b>\$ (375,000)</b>
<b>0122. SURVEYOR</b>					
<b>Revenue</b>					
03.0122.387600. COUNTY SURVEYOR FEES	\$ 600	\$ 1,030	\$ 600	\$ 740	\$ 350
<b>Total Revenue</b>	<b>600</b>	<b>1,030</b>	<b>600</b>	<b>740</b>	<b>350</b>
<b>Expenditure</b>					
03.0122.611100. SALARIES & WAGES	4,978	4,962	4,978	4,962	4,978
03.0122.614400. FICA TAXES	380	380	381	381	381
03.0122.635500. SURVEYOR/ARCHITECT FEE	30,000	14,422	30,000	21,273	15,000
03.0122.637200. TRAVEL	4,000	1,631	4,000	2,928	750
<b>Total Expenditure</b>	<b>39,358</b>	<b>21,395</b>	<b>39,359</b>	<b>29,544</b>	<b>21,109</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (38,758)</b>	<b>\$ (20,365)</b>	<b>\$ (38,759)</b>	<b>\$ (28,804)</b>	<b>\$ (20,759)</b>

GENERAL FUND	2023	2023	2024 BUDGET	2024	2025 BUDGET
	BUDGET ADOPTED	ACTUAL	AMENDED	YEAR END ESTIMATE	ADOPTED
<b>0125. ADMINISTRATION</b>					
<b>Revenue</b>					
03.0125.354150. SEVERANCE TAX DIRECT DISTRIB	\$ 25,000	\$ 881,649	\$ 700,000	\$ 488,132	\$ 400,000
03.0125.362100. LAND RENTAL	-	-	-	5	-
03.0125.364900. MISCELLANEOUS REIMBURSEMENT	-	765	-	1,009	-
03.0125.374100. TRANSFER IN	-	-	150,000	514,001	100,000
<b>Total Revenue</b>	<b>25,000</b>	<b>882,414</b>	<b>850,000</b>	<b>1,003,147</b>	<b>500,000</b>
<b>Expenditure</b>					
03.0125.611100. SALARIES & WAGES	339,462	359,091	307,000	304,000	382,247
03.0125.611101. OVERTIME	-	-	-	456	500
03.0125.614300. HEALTH INSURANCE EXPENSE	107,544	95,627	133,544	65,525	102,050
03.0125.614400. FICA TAXES	25,969	26,633	23,485	21,900	29,242
03.0125.621050. DONATION EXPENSE	-	2,000	-	3,000	-
03.0125.621100. OFFICE SUPPLIES EXPENSE	3,000	628	3,000	632	500
03.0125.621900. MISCELLANEOUS EXPENSE	1,000	11,003	1,000	1,294	1,000
03.0125.623700. FLEET DEPT USE ONLY	5,000	7,840	5,000	1,936	10,000
03.0125.631100. POSTAGE SHIPPING & BOX RENT	4,000	3,534	4,000	2,635	1,000
03.0125.633100. PUBLIC NOTICES	1,000	177	1,000	70	1,000
03.0125.633406. FAIRBOARD EXPENSE	62,300	65,925	100,000	91,040	-
03.0125.633500. DUES, SUBSCRIPTIONS & MEETING EXP	3,750	460	3,750	1,449	5,000
03.0125.634540. CELL PHONE EXPENSE	2,000	1,752	2,000	2,262	2,000
03.0125.636300. EQUIPMENT REPAIR & MAINT	500	610	500	875	2,000
03.0125.637200. TRAVEL	2,000	349	2,000	232	2,000
03.0125.638300. EDUCATION & TRAINING EXPENSE	2,000	-	2,000	-	2,000
03.0125.639700. CONTRACTUAL SERVICES EXPENSE	500	27,212	7,500	6,214	15,000
03.0125.643350. WATER STORAGE FEE	-	3,167	-	-	2,000
03.0125.661000. DEBT SERVICE - PRINCIPAL	21,250	21,273	26,957	25,889	28,000
03.0125.662000. DEBT SERVICE - INTEREST	2,350	2,295	1,678	2,000	2,000
03.0125.675000. TRANSFER TO OTHER FUND	864,000	864,000	896,625	896,625	964,000
<b>Total Expenditure</b>	<b>1,447,625</b>	<b>1,493,574</b>	<b>1,521,039</b>	<b>1,428,034</b>	<b>1,551,539</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,422,625)</b>	<b>\$ (611,160)</b>	<b>\$ (671,039)</b>	<b>\$ (424,887)</b>	<b>\$ (1,051,539)</b>
<b>0127. BUDGET &amp; FINANCE</b>					
<b>Revenue</b>					
03.0127.335500. MMJ SALES TAX	\$ 3,000	\$ 2,026	\$ 2,500	\$ 754	\$ 1,000
03.0127.335501. STATE MARIJUANA SALES TAX	75,000	67,096	50,000	51,449	60,000
03.0127.335502. MARIJUANA EXCISE TAX	100,000	61,649	50,000	41,923	60,000
03.0127.364900. MISCELLANEOUS REIMBURSEMENT	-	2,039	-	6,658	-
03.0127.378000. OTHER FINANCING SOURCES	-	(266)	-	-	-
<b>Total Revenue</b>	<b>178,000</b>	<b>132,544</b>	<b>102,500</b>	<b>100,784</b>	<b>121,000</b>
<b>Expenditure</b>					
03.0127.611100. SALARIES & WAGES	204,000	195,889	204,000	213,809	235,690
03.0127.614300. HEALTH INSURANCE EXPENSE	56,700	51,611	76,050	66,540	77,350
03.0127.614400. FICA TAXES	15,606	14,853	11,587	16,356	18,030
03.0127.621100. OFFICE SUPPLIES EXPENSE	2,000	3,204	2,500	2,181	3,000
03.0127.621600. COMPUTER SOFTWARE EXPENSE	-	4,000	4,000	499	-
03.0127.621900. MISCELLANEOUS EXPENSE	-	12,560	-	9,296	1,000
03.0127.622950. OPERATING EMERGENCY EVENTS	3,000	19,756	3,000	-	3,000
03.0127.623700. FLEET DEPT USE ONLY	500	-	500	-	-
03.0127.631100. POSTAGE SHIPPING & BOX RENT	2,000	2,879	2,000	2,658	2,000
03.0127.633100. PUBLIC NOTICES	2,000	94	2,000	-	-
03.0127.633500. DUES & SUBSCRIPTIONS	1,000	565	1,000	-	200

GENERAL FUND	2023		2024		
	BUDGET	2023	2024 BUDGET	2024	2025 BUDGET
	ADOPTED	ACTUAL	AMENDED	YEAR END ESTIMATE	ADOPTED
03.0127.634540. CELL PHONE EXPENSE	600	724	600	1,214	1,000
03.0127.636300. EQUIPMENT REPAIR & MAINT	500	610	500	459	650
03.0127.636310. EQUIPMENT RENTAL	-	-	-	-	-
03.0127.637200. TRAVEL	1,500	6,094	2,000	254	2,500
03.0127.638300. EDUCATION & TRAINING EXPENSE	2,000	1,880	2,000	1,190	2,500
03.0127.639700. CONTRACTUAL SERVICES EXPENSE	63,000	104,093	63,000	113,214	70,000
03.0127.661000. DEBT SERVICE-PRINCIPAL	83,283	82,783	32,183	88,526	98,670
03.0127.662000. DEBT SERVICE-INTEREST	2,251	3,066	3,457	2,798	3,167
<b>Total Expenditure</b>	<b>439,940</b>	<b>504,661</b>	<b>410,376</b>	<b>518,994</b>	<b>518,757</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      **\$ (261,940) \$ (372,117) \$ (307,876) \$ (418,210) \$ (397,757)**

**0128. PERSONNEL & INSURANCE**

Revenue					
03.0128.374100. TRANSFER FROM OTHER FUNDS	\$ -	\$ 1,948		\$ -	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>1,948</b>	<b>-</b>	<b>-</b>	<b>-</b>

Expenditure					
03.0128.611100. SALARIES & WAGES	-	-	-	-	50,000
03.0128.614200. WORKER'S COMP INSURANCE	204,849	145,045	150,000	132,300	105,220
03.0128.614300. HEALTH INSURANCE EXPENSE	-	-	-	-	26,000
03.0128.614400. FICA TAXES	-	-	-	-	3,825
03.0128.614450. SUTA TAXES	30,000	23,081	25,000	24,713	25,000
03.0128.621100. OFFICE SUPPLIES EXPENSE	200	127	200	-	-
03.0128.621900. MISCELLANEOUS EXPENSE	500	2,013	500	1,030	500
03.0128.631100. POSTAGE SHIPPING & BOX RENT	200	-	200	-	-
03.0128.633100. PUBLIC NOTICES	1,200	3,075	3,000	1,544	-
03.0128.633500. DUES & SUBSCRIPTIONS	8,000	7,100	7,200	9,049	9,000
03.0128.635700. FINGERPRINTNG & BACKGROUND	7,500	19,220	15,000	12,195	15,000
03.0128.638300. EDUCATION & TRAINING EXPENSE	1,200	-	1,200	6	-
03.0128.639700. CONTRACTUAL SERVICES EXPENSE	-	3,087	-	749	10,000
03.0128.651000. INSURANCE LIABILITY	536,486	463,976	535,000	541,372	509,216
03.0128.651001. LONG TERM DISABILITY INS	35,000	43,128	40,000	33,866	40,000
03.0128.651100. SALARY PLAN RESERVE	450,000	-	450,000	-	100,000
<b>Total Expenditure</b>	<b>1,275,135</b>	<b>709,852</b>	<b>1,227,300</b>	<b>756,824</b>	<b>893,761</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      **\$ (1,275,135) \$ (707,904) \$ (1,227,300) \$ (756,824) \$ (893,761)**

**0129. PUBLIC AFFAIRS OFFICE**

Revenue					
03.0129.374100. TRANSFER FROM OTHER FUNDS	\$ -	2,247	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>2,247</b>	<b>-</b>	<b>-</b>	<b>-</b>

Expenditure					
03.0129.611100. SALARIES & WAGES	-	2,713	75,000	79,347	116,307
03.0129.614300. HEALTH INSURANCE EXPENSE	-	206	37,000	36,946	62,946
03.0129.614400. FICA TAXES	-	-	5,738	6,070	8,897
03.0129.621100. OFFICE SUPPLIES EXPENSE	-	-	2,500	1,125	2,500
03.0129.621900. MISCELLANEOUS EXPENSE	-	-	1,000	-	1,000
03.0129.631100. POSTAGE SHIPPING & BOX RENT	-	-	500	-	-
03.0129.632200. PRINTING EXPENSE	-	-	5,000	-	5,000
03.0129.633100. PUBLIC NOTICES & ADVERTISING	-	-	5,000	-	2,500
03.0129.633500. DUES, SUBSCRIPTIONS & MEETING EXP	-	-	650	2,495	2,500
03.0129.634540. CELL PHONE EXPENSE	-	-	-	-	2,000
03.0129.637200. TRAVEL	-	-	500	228	500
03.0129.638300. EDUCATION & TRAINING EXPENSE	-	-	2,000	-	2,000

GENERAL FUND	2023		2024		
	BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED
03.0129.638600. PROMOTIONAL ITEMS	-	-	1,500	1,978	5,000
03.0129.639700. CONTRACTUAL SERVICES EXPENSE	-	-	4,500	-	2,000
<b>Total Expenditure</b>	<b>-</b>	<b>2,920</b>	<b>140,888</b>	<b>128,189</b>	<b>213,150</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (673)</b>	<b>\$ (140,888)</b>	<b>\$ (128,189)</b>	<b>\$ (213,150)</b>

**0210. COUNTY CLERK - ADMIN**

Revenue					
03.0210.312000. SPECIFIC OWNERSHIP TAXES	\$ 1,000,000	\$ 1,158,118	\$ 1,000,000	\$ 967,347	\$ 1,100,000
03.0210.312100. TEMPORARY PERMITS	1,000	2,138	1,000	2,576	2,400
03.0210.335500. STATE CIGARETTE TAX	10,000	15,979	10,000	12,316	10,000
03.0210.364900. MISCELLANEOUS REIMBURSEMENTS	-	28,757	-	11,113	-
<b>Total Revenue</b>	<b>1,011,000</b>	<b>1,204,992</b>	<b>1,011,000</b>	<b>993,352</b>	<b>1,112,400</b>

Expenditure					
03.0210.611100. SALARIES & WAGES	417,578	433,539	443,333	458,005	458,048
03.0210.611101. OVERTIME	-	835	20,000	4,018	5,000
03.0210.614300. HEALTH INSURANCE EXPENSE	151,200	158,354	151,200	141,334	195,312
03.0210.614400. FICA TAXES	31,945	31,815	33,915	35,037	35,041
03.0210.621100. OFFICE SUPPLIES EXPENSE	5,000	2,944	5,000	2,856	6,000
03.0210.621200. FURNITURE & EQUIPMENT	1,500	196	1,500	50	1,500
03.0210.621900. MISCELLANEOUS EXPENSE	500	356	500	-	500
03.0210.623700. FLEET DEPT USE ONLY	-	8,584	1,500	13,729	6,000
03.0210.631100. POSTAGE SHIPPING & BOX RENT	25,000	46,708	25,000	26,306	26,000
03.0210.633100. PUBLIC NOTICES	100	-	150	-	800
03.0210.633500. DUES & MEETINGS EXPENSE	3,000	1,389	3,000	-	2,000
03.0210.634540. CELL PHONE EXPENSE	1,000	729	1,000	1,070	1,000
03.0210.636300. EQUIPMENT REPAIR & MAINT	2,500	1,255	2,500	1,558	2,500
03.0210.637200. TRAVEL	4,000	561	4,000	-	4,000
03.0210.638300. EDUCATION & TRAINING EXPENSE	4,000	1,961	4,000	-	4,000
03.0210.639700. CONTRACTUAL SERVICES EXPENSE	30,000	1,996	35,000	4,666	5,000
<b>Total Expenditure</b>	<b>677,323</b>	<b>691,222</b>	<b>731,598</b>	<b>688,629</b>	<b>752,701</b>

<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 333,677</b>	<b>\$ 513,770</b>	<b>\$ 279,402</b>	<b>\$ 304,723</b>	<b>\$ 359,699</b>
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**0220. COUNTY CLERK - RECORDING**

Revenue					
03.0220.322500. MARRIAGE LICENSE FEES	\$ 1,000	\$ 1,120	\$ 1,000	\$ 1,344	\$ 4,000
03.0220.341500. PLAT COPIES	7,000	9,672	7,000	7,192	8,000
03.0220.341600. CHARGES FOR COPIES	35,000	9,902	10,000	6,823	6,500
03.0220.364300. POSTAGE REIMBURSEMENTS	200	174	150	122	-
03.0220.368800. REGISTER ERROR	-	(280)	-	(18,793)	-
03.0220.368900. MISCELLANEOUS REVENUE	3,000	2,112	1,500	1,668	1,000
03.0220.383100. RECEPTION FEES	300,000	167,744	150,000	182,945	155,000
03.0220.383300. ACKNOWLEDGEMENT FEES	6,000	30,975	35,000	30,611	30,000
03.0220.383400. RECORDING SURCHARGE	100,000	106,465	120,000	102,539	120,000
03.0220.385400. DOCUMENTARY FEES	50,000	44,050	40,000	41,424	38,000
03.0220.385600. REGISTRAR FEES	-	-	-	-	-
03.0220.385700. SURVEYOR FILING FEES	500	1,030	1,000	740	800
<b>Total Revenue</b>	<b>502,700</b>	<b>372,964</b>	<b>365,650</b>	<b>356,615</b>	<b>363,300</b>

Expenditure					
03.0220.639700. CONTRACTUAL SERVICES	30,000	37,303	40,000	40,000	46,000
<b>Total Expenditure</b>	<b>30,000</b>	<b>37,303</b>	<b>40,000</b>	<b>40,000</b>	<b>46,000</b>

<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 472,700</b>	<b>\$ 335,661</b>	<b>\$ 325,650</b>	<b>\$ 316,615</b>	<b>\$ 317,300</b>
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GENERAL FUND	2023	2023	2024 BUDGET	2024	2025 BUDGET
	BUDGET ADOPTED	ACTUAL	AMENDED	YEAR END ESTIMATE	ADOPTED
<b>0230. COUNTY CLERK - MOTOR VEHICLE</b>					
<b>Revenue</b>					
03.0230.353100. REGISTRATION LATE FEES	\$ 35,000	\$ 49,120	\$ 35,000	\$ 54,168	\$ 55,000
03.0230.368200. SHORT CHECK COLLECTION	164	606	750	500	400
03.0230.383200. M V TITLE FEE - COUNTY SHARE	25,000	28,614	25,000	29,176	29,000
03.0230.383500. M.V. INSURANCE FINES	2,000	6,057	4,000	5,781	6,000
03.0230.383600. CLERK HIRE FEES	130,000	138,733	130,000	145,317	212,000
03.0230.383700. CHATTEL MORTGAGE FEES	32,000	40,530	35,000	36,040	40,000
03.0230.386100. SALES TAX HANDLING FEES	18,000	26,184	18,000	32,472	30,000
03.0230.386600. DUPLICATE REGISTRATION FEES	3,200	3,507	3,000	3,053	3,500
03.0230.386700. PERSONALIZED PLATES FEES	2,700	3,618	3,000	2,852	3,000
03.0230.386750. PEACE OFFICER MV	-	-	-	1,120	-
<b>Total Revenue</b>	<b>248,064</b>	<b>296,969</b>	<b>253,750</b>	<b>310,479</b>	<b>378,900</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 248,064</b>	<b>\$ 296,969</b>	<b>\$ 253,750</b>	<b>\$ 310,479</b>	<b>\$ 378,900</b>
<b>0240. COUNTY CLERK - LIQUOR</b>					
<b>Revenue</b>					
03.0240.321500. LIQUOR APPLICATION FEE	\$ 2,000	\$ 1,791	\$ 2,000	\$ 2,024	\$ 2,000
03.0240.321501. LIQUOR ANNUAL RENEWAL FEE	2,000	2,100	2,000	2,000	2,000
03.0240.321502. LIQUOR RENEWAL FEE COUNTY	3,500	3,414	3,500	1,887	3,500
03.0240.321701. MMJ ANNUAL RENEWAL FEE	-	-	-	-	-
<b>Total Revenue</b>	<b>7,500</b>	<b>7,305</b>	<b>7,500</b>	<b>5,911</b>	<b>7,500</b>
<b>Expenditure</b>					
03.0240.621100. OFFICE SUPPLIES EXPENSE	300	-	300	19	100
03.0240.633100. PUBLIC NOTICES	100	100	100	-	100
03.0240.637200. TRAVEL	100	-	100	-	200
<b>Total Expenditure</b>	<b>500</b>	<b>100</b>	<b>500</b>	<b>19</b>	<b>400</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 7,000</b>	<b>\$ 7,205</b>	<b>\$ 7,000</b>	<b>\$ 5,892</b>	<b>\$ 7,100</b>
<b>0250. COUNTY CLERK - ELECTIONS</b>					
<b>Revenue</b>					
03.0250.364900. MISCELLANEOUS REIMBURSEMENT	\$ 30,000	\$ 30,428	\$ 30,000	\$ 56,905	\$ -
<b>Total Revenue</b>	<b>30,000</b>	<b>30,428</b>	<b>30,000</b>	<b>56,905</b>	<b>-</b>
<b>Expenditure</b>					
03.0250.619400. ELECTION JUDGE SALARIES	5,100	10,541	30,000	31,880	15,000
03.0250.619401. ELECTION JUDGE EXPENSE	200	234	5,000	3,101	1,500
03.0250.621100. OFFICE SUPPLIES EXPENSE	4,000	157	1,000	31	2,500
03.0250.621600. COMPUTER SUPPLIES EXPENSE	-	6,594	4,000	84	3,000
03.0250.621700. ELECTION SUPPLIES EXPENSE	20,000	9,326	110,000	6,645	30,000
03.0250.621900. MISCELLANEOUS EXPENSE	200	-	300	141	-
03.0250.631100. POSTAGE SHIPPING & BOX RENT	7,500	6,807	45,000	16,692	6,000
03.0250.633100. PUBLIC NOTICES	-	283	1,000	787	1,200
03.0250.633500. DUES & MEETING EXPENSE	3,000	2,025	3,000	142	5,000
03.0250.637200. TRAVEL	3,500	4,008	3,500	2,910	5,000
03.0250.638300. EDUCATION & TRAINING	4,000	2,278	5,000	1,855	5,000
03.0250.639700. CONTRACTUAL SERVICES EXPENSE	50,000	87,371	50,000	111,399	70,000
03.0250.694100. CAPITAL EXPENSE	-	37,564	-	-	-
<b>Total Expenditure</b>	<b>97,500</b>	<b>167,188</b>	<b>257,800</b>	<b>175,667</b>	<b>144,200</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (67,500)</b>	<b>\$ (136,760)</b>	<b>\$ (227,800)</b>	<b>\$ (118,762)</b>	<b>\$ (144,200)</b>

GENERAL FUND	2023	2023	2024 BUDGET	2024	2025 BUDGET
	BUDGET ADOPTED	ACTUAL	AMENDED	YEAR END ESTIMATE	ADOPTED
<b>0310. TREASURER</b>					
<b>Revenue</b>					
03.0310.311100. PROPERTY TAXES	\$ 10,098,797	\$ 10,095,546	\$ 10,307,479	\$ 10,866,076	\$ 10,813,441
03.0310.311400. DELINQUENT PROPERTY TAXES	5,000	(1,412)	5,000	(816)	5,000
03.0310.319200. INTEREST ON LATE PAYMENTS	20,000	35,946	20,000	27,154	20,000
03.0310.319400. TAX SALE BONUS (PREMIUM)	100,000	145,717	100,000	100,000	100,000
03.0310.361200. INTEREST ON INVESTMENTS	200,000	669,417	200,000	513,015	400,000
03.0310.361250. INVSTMT- UNREALIZED GAIN/LOSS	-	177,556	-	310,000	210,000
03.0310.364300. POSTAGE REIMBURSEMENTS	3,000	4,214	3,000	1,712	3,000
03.0310.364500. ADVERTISING REIMBURSEMENT	20,000	21,118	20,000	24,000	26,000
03.0310.364900. MISCELLANEOUS REIMBURSEMENT	25	91	25	1	-
03.0310.368200. SHORT CHECK COLLECTION	1,000	780	1,000	1,104	1,000
03.0310.368900. MISCELLANEOUS REVENUE	-	(728)	-	(20)	-
03.0310.384100. FEES ON TAX COLLECTIONS	431,208	435,682	431,208	637,345	600,000
03.0310.384200. REDEMPTION FEES	6,000	6,836	6,000	9,999	6,000
03.0310.384300. TREASURER'S DEED FEES	6,000	9,437	6,000	(133)	6,000
03.0310.384400. CERTIFICATE OF TAXES DUE FEE	40,000	24,440	40,000	27,192	30,000
03.0310.384500. MISCELLANEOUS FEES	9,000	10,308	9,000	7,761	9,000
03.0310.384600. TREASURER'S ADMIN FEE	25,000	25,123	25,000	21,049	20,000
<b>Total Revenue</b>	<b>10,965,030</b>	<b>11,660,071</b>	<b>11,173,712</b>	<b>12,545,439</b>	<b>12,249,441</b>
<b>Expenditure</b>					
03.0310.611100. SALARIES & WAGES	263,159	233,457	308,926	239,011	292,413
03.0310.614300. HEALTH INSURANCE EXPENSE	105,999	118,084	105,999	111,999	130,000
03.0310.614400. FICA TAXES	19,485	16,434	23,633	17,665	22,370
03.0310.621100. OFFICE SUPPLIES EXPENSE	3,000	2,317	3,000	1,099	3,000
03.0310.621900. MISCELLANEOUS EXPENSE	800	378	800	-	800
03.0310.623700. FLEET DEPT USE ONLY	1,000	701	1,000	436	1,000
03.0310.631100. POSTAGE SHIPPING & BOX RENT	40,000	44,973	45,000	23,789	26,000
03.0310.633500. DUES & MEETINGS EXPENSE	3,500	2,959	3,500	1,880	3,500
03.0310.634540. CELL PHONE EXPENSE	1,700	567	1,700	548	700
03.0310.636300. EQUIPMENT REPAIR & MAINT	300	411	300	394	300
03.0310.637200. TRAVEL	3,000	1,856	3,000	1,246	3,000
03.0310.638300. EDUCATION & TRAINING EXPENSE	4,000	1,760	4,000	1,100	4,000
03.0310.639700. CONTRACTUAL SERVICES EXPENSE	36,000	35,271	38,000	37,402	40,000
03.0310.656100. CANCEL TAX LIEN CERT	2,500	135	2,500	252	2,500
03.0310.656500. INTEREST ON TAX REFUNDS	500	-	500	-	500
<b>Total Expenditure</b>	<b>484,943</b>	<b>459,303</b>	<b>541,858</b>	<b>436,821</b>	<b>530,083</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 10,480,087</b>	<b>\$ 11,200,768</b>	<b>\$ 10,631,854</b>	<b>\$ 12,108,618</b>	<b>\$ 11,719,358</b>

<b>0320. PUBLIC TRUSTEE</b>					
<b>Revenue</b>					
03.0320.364900. MISCELLANEOUS REIMBURSEMENT	\$ 51,600	\$ 7,942	\$ 51,600	\$ 51,600	\$ 51,600
<b>Total Revenue</b>	<b>51,600</b>	<b>7,942</b>	<b>51,600</b>	<b>51,600</b>	<b>51,600</b>
<b>Expenditure</b>					
03.0320.611100. SALARIES & WAGES	40,000	2,343	39,885	39,885	39,885
03.0320.614300. HEALTH INSURANCE EXPENSE	-	-	-	-	-
03.0320.614400. FICA TAXES	3,060	283	-	-	3,051
03.0320.621100. OFFICE SUPPLIES EXPENSE	2,000	665	2,000	21	2,000
03.0320.621600. COMPUTER SUPPLIES	1,000	150	1,000	-	1,000
03.0320.621900. MISCELLANEOUS EXPENSE	500	-	500	-	500
03.0320.623700. FLEET DEPT USE ONLY	-	-	-	-	-
03.0320.631100. POSTAGE SHIPPING & BOX RENT	500	641	500	547	1,000
03.0320.633500. DUES & MEETINGS EXPENSE	1,000	643	1,000	-	1,000

GENERAL FUND	2023		2024		2025
	BUDGET ADOPTED	2023 ACTUAL	BUDGET AMENDED	2024 YEAR END ESTIMATE	BUDGET ADOPTED
03.0320.634540. CELL PHONE EXPENSE	500	549	500	550	600
03.0320.637200. TRAVEL	1,500	1,100	1,500	500	1,500
03.0320.638300. EDUCATION & TRAINING EXPENSE	2,000	1,568	2,000	1,000	2,000
03.0320.652000. SURETY BONDS	-	-	-	-	-
<b>Total Expenditure</b>	<b>52,060</b>	<b>7,942</b>	<b>48,885</b>	<b>42,503</b>	<b>52,536</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (460)</b>	<b>\$ -</b>	<b>\$ 2,715</b>	<b>\$ 9,097</b>	<b>\$ (936)</b>

0400. ASSESSOR					
<b>Revenue</b>					
03.0400.353100. LATE FILING FEES	\$ 3,500	\$ 850	\$ 3,500	\$ 950	\$ 650
03.0400.369000. SALES-ASSESSOR'S OFFICE DATA	1,500	1,754	1,500	2,244	2,000
<b>Total Revenue</b>	<b>5,000</b>	<b>2,604</b>	<b>5,000</b>	<b>3,194</b>	<b>\$ 2,650</b>
<b>Expenditure</b>					
03.0400.611100. SALARIES & WAGES	583,311	529,912	641,704	528,364	635,328
03.0400.611101. OVERTIME	15,000	31,896	15,000	155	20,000
03.0400.614300. HEALTH INSURANCE EXPENSE	207,900	128,245	140,946	155,290	269,204
03.0400.614400. FICA TAXES	45,770	41,932	41,134	38,600	48,603
03.0400.621100. OFFICE SUPPLIES EXPENSE	7,000	1,943	6,000	1,446	5,000
03.0400.621900. MISCELLANEOUS EXPENSE	-	11,552	-	475	-
03.0400.623700. FLEET DEPT USE ONLY	7,000	8,734	7,000	5,209	7,000
03.0400.631100. POSTAGE SHIPPING & BOX RENT	14,000	18,946	10,000	1,420	15,000
03.0400.632400. COPYING EXPENSE	2,000	2,921	2,500	1,153	3,000
03.0400.633100. PUBLIC NOTICES	2,500	749	1,500	105	1,000
03.0400.633500. DUES & MEETINGS EXPENSE	5,000	5,072	4,700	1,961	5,500
03.0400.634540. CELL PHONE EXPENSE	4,000	3,778	5,000	2,363	4,500
03.0400.637200. TRAVEL	4,000	411	4,000	1,518	4,000
03.0400.638300. EDUCATION & TRAINING EXPENSE	6,500	3,689	5,500	1,968	5,500
03.0400.639700. CONTRACTUAL SERVICES EXPENSE	156,675	166,753	222,472	177,206	207,229
<b>Total Expenditure</b>	<b>1,060,656</b>	<b>956,533</b>	<b>1,107,456</b>	<b>917,233</b>	<b>1,230,864</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,055,656)</b>	<b>\$ (953,929)</b>	<b>\$ (1,102,456)</b>	<b>\$ (914,039)</b>	<b>\$ (1,228,214)</b>

Note: It is anticipated that the Assessor's Office will be fully staffed beginning in 2025. With a full appraisal staff maintained, some contractual services are to be offset and reduced in the 2026 budget planning.

1200. DISTRICT ATTORNEY					
<b>Revenue</b>					
03.1200.364900. MISCELLANEOUS REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>					
03.1200.635210. LEGAL CO PORTION DIST ATTORN	484,870	484,870	486,383	486,383	559,341
<b>Total Expenditure</b>	<b>484,870</b>	<b>484,870</b>	<b>486,383</b>	<b>486,383</b>	<b>559,341</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (484,870)</b>	<b>\$ (484,870)</b>	<b>\$ (486,383)</b>	<b>\$ (486,383)</b>	<b>\$ (559,341)</b>

1512. AUDIT SERVICES					
<b>Expenditure</b>					
03.1512.635400. AUDITING FEES	\$ 47,250	\$ 48,000	\$ 48,000	\$ 48,000	\$ 50,000
<b>Total Expenditure</b>	<b>47,250</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>50,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (47,250)</b>	<b>\$ (48,000)</b>	<b>\$ (48,000)</b>	<b>\$ (48,000)</b>	<b>\$ (50,000)</b>

GENERAL FUND	2023	2023	2024 BUDGET	2024	2025 BUDGET
	BUDGET ADOPTED	ACTUAL	AMENDED	YEAR END ESTIMATE	ADOPTED
<b>1515. PILT</b>					
<b>Revenue</b>					
03.1515.333000. PILT REVENUES	\$ 1,950,000	\$ 2,034,200	\$ 2,030,000	\$ 2,202,047	\$ 2,200,000
<b>Total Revenue</b>	<b>1,950,000</b>	<b>2,034,200</b>	<b>2,030,000</b>	<b>2,202,047</b>	<b>2,200,000</b>
<b>Expenditure</b>					
03.1515.633400. BOCC GRANTS TO COMMUNITY	-	-	-	-	-
03.1515.633402. EMS COUNCIL	70,000	70,000	70,000	70,000	-
03.1515.675000. TRANSFER TO ANOTHER FUND	-	-	-	650,000	-
<b>Total Expenditure</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>720,000</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 1,880,000</b>	<b>\$ 1,964,200</b>	<b>\$ 1,960,000</b>	<b>\$ 1,482,047</b>	<b>\$ 2,200,000</b>

<b>1911. PLANNING</b>					
<b>Revenue</b>					
03.1911.321700. MMJ APPLICATION FEE	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -
03.1911.321701. MMJ ANNUAL RENEWAL FEE	5,000	5,600	5,000	7,000	7,000
03.1911.321703. MMJ CANVASSING REIMBURSEMENT	-	-	-	23	-
03.1911.341300. PLAT AMENDMENT FEE	1,000	8,400	2,000	6,764	3,000
03.1911.341310. CUP/SUP APPLICATION FEE	20,000	16,350	20,000	12,327	15,000
03.1911.341320. EVENT APPLICATION FEE	1,000	500	1,000	982	1,000
03.1911.341400. REZONING APPLICATIONS	10,000	10,180	10,000	9,273	10,000
03.1911.341700. VARIANCE APPLICATIONS	5,000	2,800	5,000	2,291	4,000
03.1911.341800. ROAD VACATION APPLICATIONS	4,000	3,400	4,000	-	4,000
03.1911.341900. SUBDIVISION FEES	4,000	16,600	4,000	2,782	4,000
03.1911.364600. SHORT TERM RENTAL - LICENSE	302,500	83,680	393,250	125,749	200,000
03.1911.364650. SHORT TERM RENTAL - RENEWAL	107,500	63,535	182,750	50,663	100,000
03.1911.384500. MISCELLANEOUS FEES	1,000	4	-	10,691	37,500
<b>Total Revenue</b>	<b>465,000</b>	<b>211,049</b>	<b>631,000</b>	<b>228,545</b>	<b>385,500</b>
<b>Expenditure</b>					
03.1911.611100. SALARIES & WAGES	207,259	249,051	145,245	106,139	156,000
03.1911.611101. OVERTIME	-	2,733	2,000	1,459	1,000
03.1911.614300. HEALTH INSURANCE EXPENSE	76,820	64,861	52,000	29,053	52,000
03.1911.614400. FICA TAXES	15,855	18,547	11,111	8,120	11,934
03.1911.623700. FLEET DEPT USE ONLY	500	-	500	-	-
03.1911.631100. POSTAGE SHIPPING & BOX RENT	500	539	500	260	500
03.1911.632200. PRINTING EXPENSE	-	-	-	1,100	2,000
03.1911.633100. PUBLIC NOTICES	500	160	500	211	500
03.1911.633500. DUES & MEETINGS EXPENSE	500	117	500	764	500
03.1911.635850. MARIJUANA CANVASSING EXPENSE	100	-	100	-	-
03.1911.637200. TRAVEL	500	264	500	-	-
03.1911.638300. EDUCATION & TRAINING EXPENSE	350	1,519	3,500	-	-
03.1911.639700. CONTRACTUAL SERVICES EXPENSE	43,756	41,673	50,000	42,000	42,000
<b>Total Expenditure</b>	<b>346,640</b>	<b>379,464</b>	<b>266,456</b>	<b>189,106</b>	<b>266,434</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 118,360</b>	<b>\$ (168,415)</b>	<b>\$ 364,544</b>	<b>\$ 39,439</b>	<b>\$ 119,066</b>

<b>1913. MAPPING</b>					
<b>Revenue</b>					
03.1913.341200. SALE OF MAPS/DATA	\$ -	\$ 960	\$ -	\$ 155	\$ -
03.1913.364900. MISC REIMBURSEMENT	-	10,462	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>11,422</b>	<b>-</b>	<b>155</b>	<b>-</b>

GENERAL FUND	2023			2024	
	BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED
<b>Expenditure</b>					
03.1913.611100. SALARIES & WAGES	162,572	169,312	180,492	180,660	110,210
03.1913.611101. OVERTIME	-	1,749	-	89	500
03.1913.614300. HEALTH INSURANCE EXPENSE	37,800	23,660	52,208	27,745	39,104
03.1913.614400. FICA TAXES	12,437	12,901	13,808	13,821	8,431
03.1913.621100. OFFICE SUPPLIES EXPENSE	500	23	3,500	-	2,500
03.1913.632400. COPYING EXPENSE	1,500	2,963	1,500	3,112	3,000
03.1913.633500. DUES & MEETINGS EXPENSE	500	205	500	-	500
03.1913.636300. EQUIPMENT REPAIR & MAINT	1,500	617	560	300	560
03.1913.637200. TRAVEL	1,000	414	1,000	-	600
03.1913.638300. EDUCATION & TRAINING EXPENSE	5,000	4,321	5,000	108	1,000
03.1913.639700. CONTRACTUAL SERVICES EXPENSE	60,000	19,687	75,000	58,251	30,000
<b>Total Expenditure</b>	<b>282,809</b>	<b>235,852</b>	<b>333,568</b>	<b>284,086</b>	<b>196,405</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (282,809)</b>	<b>\$ (224,430)</b>	<b>\$ (333,568)</b>	<b>\$ (283,931)</b>	<b>\$ (196,405)</b>

### 1920. IT

<b>Revenue</b>					
03.1920.362100. TOWER LEASE	\$ 30,000	\$ 37,678	\$ 35,000	\$ 41,860	\$ 40,000
03.1920.364900. MISCELLANEOUS REIMBURSEMENT	-	(100)	-	-	-
<b>Total Revenue</b>	<b>30,000</b>	<b>37,578</b>	<b>35,000</b>	<b>41,860</b>	<b>40,000</b>
<b>Expenditure</b>					
03.1920.611100. SALARIES & WAGES	179,500	162,453	179,500	142,961	232,799
03.1920.614300. HEALTH INSURANCE EXPENSE	54,818	45,656	39,104	38,101	65,104
03.1920.614400. FICA TAXES	13,732	12,191	10,664	9,977	17,809
03.1920.621100. OFFICE SUPPLIES EXPENSE	1,500	564	1,500	145	1,000
03.1920.621400. BADGE SYSTEM	4,000	5,461	4,000	1,900	4,000
03.1920.621500. PRINTER EXPENSE	-	87	-	70	100
03.1920.621600. IT EQUIPMENT	130,000	112,827	130,000	139,753	130,000
03.1920.621900. MISCELLANEOUS EXPENSE	700	-	500	61	250
03.1920.622200. RECYCLING EXPENSE	500	-	500	-	-
03.1920.623700. FLEET DEPT USE ONLY	15,000	13,837	15,000	10,749	15,000
03.1920.631100. POSTAGE SHIPPING & BOX RENT	100	-	100	100	100
03.1920.633500. DUES & MEETINGS EXPENSE	1,000	826	1,000	400	1,000
03.1920.634500. TELEPHONE EXPENSE	16,000	9,741	16,000	9,089	12,000
03.1920.634520. RADIO AND TOWER REPAIR	-	-	-	-	-
03.1920.634540. CELL PHONE EXPENSE	4,000	3,660	4,000	2,797	4,000
03.1920.634550. INTERNET EXPENSE	5,500	422	5,000	635	1,000
03.1920.635900. LICENSING AGREEMENT	70,000	76,439	120,000	138,190	150,000
03.1920.636300. EQUIPMENT REPAIR & MAINT	35,000	23,767	35,000	4,640	5,000
03.1920.637200. TRAVEL	4,700	1,503	4,700	67	6,500
03.1920.638300. EDUCATION & TRAINING EXPENSE	6,000	3,433	6,000	2,821	5,000
03.1920.639600. MAINTENANCE AGREEMENTS	42,000	25,638	42,000	55,901	50,000
03.1920.639700. CONTRACTUAL SERVICES EXPENSE	40,000	51,717	40,000	60,678	60,000
03.1920.653100. BUILDING LEASE EXPENSE	10,800	10,547	11,000	10,547	12,000
03.1920.694100. CAPITAL EXPENDITURE	-	15,374	-	-	-
<b>Total Expenditure</b>	<b>634,850</b>	<b>576,143</b>	<b>665,568</b>	<b>629,583</b>	<b>772,662</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (604,850)</b>	<b>\$ (538,565)</b>	<b>\$ (630,568)</b>	<b>\$ (587,723)</b>	<b>\$ (732,662)</b>

GENERAL FUND	2023		2024		
	BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED
<b>2110. SHERIFF</b>					
<b>Revenue</b>					
03.2110.331100. FOREST SERVICE REIMBURSEMENT	\$ 20,000	\$ 15,975	\$ 20,000	\$ 16,770	\$ 20,000
03.2110.332400. FEDERAL GRANTS	-	50	-	-	-
03.2110.351100. TRAFFIC FINES	100,000	116,199	100,000	195,989	150,000
03.2110.351200. TRAFFIC FINES SURCHARGE	8,500	18,220	12,500	29,982	20,000
03.2110.351300. MISCELLANEOUS FINES	2,000	13,343	7,500	10,782	7,500
03.2110.351400. COUNTY SHARE-LEAF & DUI FINE	1,000	7,210	6,250	5,359	3,500
03.2110.364900. MISCELLANEOUS REIMBURSEMENT	2,500	27,743	2,500	66,942	2,500
03.2110.364902. SRO REIMBURSEMENT	45,000	86,504	82,500	-	86,250
03.2110.364903. TOWN OF FAIRPLAY REIMBURSEMENT	-	-	16,000	18,000	2,000
03.2110.365100. EXTRA DUTY PAY REIMB	-	450	-	45	-
03.2110.367200. DONATIONS	-	1,318	-	3,140	-
03.2110.374100. TRANSFER FROM OTHER FUNDS	9,000	-	10,000	10,000	-
03.2110.382100. SERVICE OF PROCESS FEES	15,000	19,636	15,000	25,715	15,000
03.2110.382200. DRUG SURCHARGE	750	-	3,000	-	500
03.2110.382400. FINGERPRINT FEES	150	195	150	90	150
03.2110.382500. MISCELLANEOUS FEES	3,000	3,110	3,000	3,084	300
03.2110.382510. MISC RECEIPTS-VIN	2,500	6,530	1,000	-	-
03.2110.382530. MISC RECEIPTS-CWP	27,500	36,493	27,500	40,242	26,000
03.2110.382540. MISC RECEIPTS-COPIES	1,000	4,020	1,000	3,140	1,000
03.2110.382550. MISC RECEIPTS-BWC REQUESTS	-	-	-	-	1,500
<b>Total Revenue</b>	<b>237,900</b>	<b>356,996</b>	<b>307,900</b>	<b>429,280</b>	<b>336,200</b>
<b>Expenditure</b>					
03.2110.611100. SALARIES & WAGES	1,970,679	1,973,127	2,029,021	2,065,077	2,242,407
03.2110.611101. OVERTIME	100,000	131,426	150,000	140,115	150,000
03.2110.611103. HOLIDAY PAY	70,000	45,126	70,000	56,932	70,000
03.2110.611104. SPECIAL DUTY PAY	30,000	39,990	30,000	46,304	30,000
03.2110.614300. HEALTH INSURANCE EXPENSE	450,000	432,029	621,348	513,351	717,132
03.2110.614400. FICA TAXES	141,986	162,996	178,622	157,978	171,544
03.2110.615100. UNIFORM ALLOWANCE	15,000	11,270	15,000	13,767	24,000
03.2110.621100. OFFICE SUPPLIES EXPENSE	9,000	9,829	9,000	6,719	9,000
03.2110.621600. COMPUTER SOFTWARE EXPENSE	-	40,252	-	260	-
03.2110.621900. MISCELLANEOUS EXPENSE	-	14,928	-	8,505	-
03.2110.622500. CLOTHING & UNIFORM EXPENSE	6,500	6,478	6,500	2,478	6,500
03.2110.622600. POLICE SUPPLIES EXPENSE	13,000	34,135	20,000	7,791	20,000
03.2110.622700. POLICE SAFETY EXPENSE	8,000	16,016	12,000	25,252	12,000
03.2110.622720. AMMUNITION EXPENSE	20,000	15,042	20,000	16,441	20,000
03.2110.622730. RANGE EXPENSE	1,500	4,400	2,000	3,392	2,000
03.2110.622800. CANINE EXPENSE	-	-	-	80,000	20,000
03.2110.622900. OPERATING EXPENSE	25,000	58,878	25,000	24,781	25,000
03.2110.623300. EQUIP LESS THAN 5K	-	31,779	7,000	76,400	76,320
03.2110.623700. FLEET DEPT USE ONLY	400,000	375,298	300,000	283,373	300,000
03.2110.624400. RADIO SUPPLIES EXPENSE	7,000	1,578	7,000	2,196	7,000
03.2110.631100. POSTAGE SHIPPING & BOX RENT	1,500	725	1,000	1,033	1,000
03.2110.632200. PRINTING EXPENSE	250	-	250	-	-
03.2110.632400. COPYING EXPENSE	4,000	5,132	4,000	5,248	4,000
03.2110.633100. PUBLIC NOTICES	-	-	-	396	300
03.2110.633500. DUES & MEETINGS EXPENSE	5,000	9,649	6,000	959	10,000
03.2110.634540. CELL PHONE EXPENSE	20,000	17,561	20,000	19,848	20,000
03.2110.636300. EQUIPMENT REPAIR & MAINT	2,500	2,080	2,500	1,386	2,500
03.2110.637200. TRAVEL	15,000	15,143	15,000	11,871	20,000
03.2110.638300. EDUCATION & TRAINING EXPENSE	12,000	11,720	15,000	8,967	20,000
03.2110.638301. EDUCATION - SCHOLARSHIP	-	9,592	-	1,802	10,000
03.2110.638302. CADET ACADEMY TRAINING	-	-	-	-	10,000

GENERAL FUND	2023		2024		
	BUDGET	2023	2024 BUDGET	2024	2025 BUDGET
	ADOPTED	ACTUAL	AMENDED	YEAR END ESTIMATE	ADOPTED
03.2110.639700. CONTRACTUAL SERVICES EXPENSE	28,000	19,956	9,500	64,179	38,000
03.2110.685100. STATE FIRE FUND EXPENSE	8,500	7,911	7,800	7,800	8,500
03.2110.694100. CAPITAL EXPENDITURE	-	-	-	42,222	-
<b>Total Expenditure</b>	<b>3,364,415</b>	<b>3,504,046</b>	<b>3,583,541</b>	<b>3,696,823</b>	<b>4,047,203</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (3,126,515)</b>	<b>\$ (3,147,050)</b>	<b>\$ (3,275,641)</b>	<b>\$ (3,267,543)</b>	<b>\$ (3,711,003)</b>
<b>2113. VALE GRANT</b>					
<b>Expenditure</b>					
03.2113.611100. SALARIES & WAGES	\$ 75,000	\$ 82,892	\$ 65,000	\$ 85,000	\$ 89,000
03.2113.614300. HEALTH INSURANCE EXPENSE	52,553	62,146	50,050	48,774	50,050
03.2113.614400. FICA TAXES	5,737	11,716	11,368	13,243	6,809
03.2113.621100. OFFICE SUPPLIES EXPENSE	300	474	-	109	1,987
03.2113.621900. MISCELLANEOUS EXPENSE	-	1,956	-	-	-
03.2113.634540. CELL PHONE EXPENSE	500	-	500	-	1,766
03.2113.637200. TRAVEL	386	-	386	-	386
03.2113.638300. EDUCATION & TRAINING EXPENSE	800	-	800	-	1,600
<b>Total Expenditure</b>	<b>135,276</b>	<b>159,184</b>	<b>128,104</b>	<b>147,126</b>	<b>151,598</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (135,276)</b>	<b>\$ (159,184)</b>	<b>\$ (128,104)</b>	<b>\$ (147,126)</b>	<b>\$ (151,598)</b>
<b>2119. VOCA</b>					
<b>Expenditure</b>					
03.2119.621900. MISCELLANEOUS EXPENSE	\$ -	\$ 468	\$ -	\$ 147	\$ -
<b>Total Expenditure</b>	<b>-</b>	<b>468</b>	<b>-</b>	<b>147</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (468)</b>	<b>\$ -</b>	<b>\$ (147)</b>	<b>\$ -</b>
<b>2128. JAIL</b>					
<b>Revenue</b>					
03.2128.334104. FEDERAL REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
03.2128.334105. STATE GRANT-JBBS	210,000	182,420	176,000	174,626	260,000
03.2128.334901. STATE REIMBURSEMENT (DOC)	40,000	-	40,000	-	-
03.2128.336900. OTHER GOVERNTL REIMB (Counties)	60,000	43,215	50,000	167,409	90,000
03.2128.342500. COST OF CARE REIMBURSEMENT	10,000	8,345	35,000	6,620	10,000
03.2128.364900. MISCELLANEOUS REIMBURSEMENT	2,000	-	2,000	1,500	2,000
03.2128.364901. INMATE WELFARE REVENUE	-	3,093	-	-	-
03.2128.382520. BOND FEE	-	-	-	-	-
<b>Total Revenue</b>	<b>322,000</b>	<b>237,073</b>	<b>303,000</b>	<b>350,155</b>	<b>362,000</b>
<b>Expenditure</b>					
03.2128.611100. SALARIES & WAGES	1,121,884	1,025,511	1,151,108	1,063,337	1,130,989
03.2128.611101. OVERTIME	70,000	80,701	70,000	60,000	70,000
03.2128.611103. HOLIDAY PAY	45,000	34,379	45,000	40,000	45,000
03.2128.611104. SPECIAL DUTY PAY	-	1,725	-	20,000	-
03.2128.614300. HEALTH INSURANCE EXPENSE	359,100	288,579	265,000	304,498	443,197
03.2128.614400. FICA TAXES	82,824	84,896	88,060	83,439	86,521
03.2128.615100. UNIFORM ALLOWANCE	9,000	8,750	10,000	9,000	16,000
03.2128.621100. OFFICE SUPPLIES EXPENSE	4,500	4,842	5,000	4,278	2,500
03.2128.622500. CLOTHING & UNIFORM EXPENSE	3,000	2,672	3,000	3,051	3,000
03.2128.622600. POLICE SUPPLIES EXPENSE	2,500	239	2,500	-	2,500
03.2128.622700. POLICE SAFETY EXPENSE	2,800	-	2,800	1,523	2,800
03.2128.622900. OPERATING EXPENSE	22,000	35,870	35,000	24,212	85,000
03.2128.623700. FLEET DEPT USE ONLY	16,500	45,305	16,500	22,236	17,000
03.2128.624400. RADIO SUPPLIES EXPENSE	1,500	-	1,500	-	1,500
03.2128.631100. POSTAGE SHIPPING & BOX RENT	1,500	2,145	2,900	1,934	2,000

<b>GENERAL FUND</b>	<b>2023 BUDGET ADOPTED</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET AMENDED</b>	<b>2024 YEAR END ESTIMATE</b>	<b>2025 BUDGET ADOPTED</b>
03.2128.632200. PRINTING EXPENSE	600	-	300	-	-

GENERAL FUND	2023		2024		
	BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED
03.2128.632400. COPYING EXPENSE	2,000	530	1,000	498	-
03.2128.633300. LIBRARY & RECREATION	500	54	500	438	500
03.2128.633500. DUES & MEETINGS EXPENSE	200	-	200	77	700
03.2128.634500. TELEPHONE EXPENSE	1,900	1,274	1,900	1,325	2,000
03.2128.634540. CELL PHONE EXPENSE	2,000	2,063	2,100	1,878	2,100
03.2128.636300. EQUIPMENT REPAIR & MAINT	10,000	8,057	10,000	2,352	11,000
03.2128.637200. TRAVEL	6,500	2,636	6,500	201	6,500
03.2128.638300. EDUCATION & TRAINING EXPENSE	4,500	12,502	4,500	-	20,000
03.2128.639700. CONTRACTUAL SERVICES EXPENSE	20,000	31,308	20,000	40,772	45,000
03.2128.639900. MEDICAL EXPENSE	320,000	315,132	336,000	423,142	441,324
03.2128.661000. DEBT SERVICE - PRINCIPAL	20,000	20,110	20,000	21,927	25,670
03.2128.662000. DEBT SERVICE - INTEREST	3,500	889	3,500	3,000	6,107
03.2128.671100. FOOD SERVICE	204,000	249,320	214,200	276,223	225,000
03.2128.671101. LAUNDRY & KITCHEN SUPPLIES	5,000	5,323	5,000	3,736	5,000
03.2128.671102. INMATE HYGIENE	2,000	1,711	2,000	3,277	4,500
03.2128.671103. INMATE CLOTHING	1,500	779	1,500	1,612	1,500
03.2128.671150. INMATE PROGRAMS	250	263	250	1,781	250
03.2128.671161. MATTRESS & PILLOW REPLACEMEN	2,500	-	2,500	-	3,500
03.2128.671162. BEDDING & LINNENS	3,500	312	1,000	2,200	-
03.2128.694100. CAPITAL EXPENDITURE	-	-	-	46,905	-
<b>Total Expenditure</b>	<b>2,352,558</b>	<b>2,267,877</b>	<b>2,331,318</b>	<b>2,468,852</b>	<b>2,708,658</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,030,558)</b>	<b>(2,030,804)</b>	<b>(2,028,318)</b>	<b>(2,118,697)</b>	<b>(2,346,658)</b>
<b>2151. 911 COMMUNICATIONS</b>					
<b>Revenue</b>					
03.2151.364900. MISCELLANEOUS REIMBURSEMENT	\$ -	\$ (1,760)	\$ -	\$ 276	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>(1,760)</b>	<b>-</b>	<b>276</b>	<b>-</b>
<b>Expenditure</b>					
03.2151.611100. SALARIES & WAGES	271,771	121,496	202,881	170,436	202,881
03.2151.611101. OVERTIME	10,000	31,827	60,000	23,651	25,000
03.2151.611103. HOLIDAY PAY	10,000	5,313	10,000	6,216	10,000
03.2151.614300. HEALTH INSURANCE EXPENSE	207,900	129,400	230,308	111,355	126,308
03.2151.614400. FICA TAXES	21,032	31,025	22,388	42,078	51,735
03.2151.621100. OFFICE SUPPLIES EXPENSE	3,000	2,473	3,000	1,474	3,000
03.2151.621900. MISCELLANEOUS EXPENSE	940	654	500	794	500
03.2151.622500. CLOTHING & UNIFORM EXPENSE	800	1,184	800	545	800
03.2151.622900. OPERATING EXPENSE	500	3,926	3,000	2,637	3,000
03.2151.623700. FLEET DEPT USE ONLY	9,500	10,745	8,500	6,217	6,000
03.2151.624400. RADIO SUPPLIES EXPENSE	-	-	-	30,996	-
03.2151.633100. PUBLIC NOTICES	1,000	5,242	9,000	5,472	5,000
03.2151.633500. DUES & MEETINGS EXPENSE	350	447	350	445	450
03.2151.634520. RADIO AND TOWER REPAIR	50,000	11,095	50,000	37,487	50,000
03.2151.634540. CELL PHONE EXPENSE	2,000	1,703	2,000	1,708	2,000
03.2151.636300. EQUIPMENT REPAIR & MAINT	1,000	1,120	1,000	800	1,000
03.2151.637200. TRAVEL	2,200	1,296	2,200	4,026	3,000
03.2151.638300. EDUCATION & TRAINING EXPENSE	2,500	1,339	2,500	228	3,000
03.2151.639700. CONTRACTUAL SERVICES EXPENSE	160	271	170	524	200
<b>Total Expenditure</b>	<b>594,653</b>	<b>360,556</b>	<b>608,597</b>	<b>447,088</b>	<b>493,874</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(594,653)</b>	<b>(362,316)</b>	<b>(608,597)</b>	<b>(446,812)</b>	<b>(493,874)</b>

GENERAL FUND	2023		2024		2025
	BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED
<b>2180. CORONER</b>					
<b>Revenue</b>					
03.2180.364900. MISCELLANEOUS REIMBURSEMENT	\$ -	\$ 5,049	\$ -	\$ 6,465	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>5,049</b>	<b>-</b>	<b>6,465</b>	<b>-</b>
<b>Expenditure</b>					
03.2180.611100. SALARIES & WAGES	166,614	180,688	192,541	192,541	187,310
03.2180.614300. HEALTH INSURANCE EXPENSE	77,587	73,892	77,587	77,587	73,892
03.2180.614400. FICA TAXES	12,746	13,027	14,729	14,729	14,329
03.2180.621100. OFFICE SUPPLIES EXPENSE	2,500	1,996	2,500	1,715	2,500
03.2180.622900. OPERATING EXPENSE	7,500	8,848	7,500	6,393	8,000
03.2180.623700. FLEET DEPT USE ONLY	20,000	22,875	20,000	13,556	20,000
03.2180.631100. POSTAGE SHIPPING & BOX RENT	200	35	200	15	100
03.2180.633500. DUES & MEETINGS EXPENSE	2,000	2,428	2,000	1,798	2,000
03.2180.634540. CELL PHONE EXPENSE	1,000	1,839	4,920	2,441	2,500
03.2180.635100. PROFESSIONAL SERVICES	65,000	61,959	66,000	45,065	68,000
03.2180.636300. EQUIPMENT REPAIR & MAINT	-	461	-	367	-
03.2180.637200. TRAVEL	2,500	11,295	3,500	6,241	4,000
03.2180.638300. EDUCATION & TRAINING EXPENSE	4,000	4,393	5,500	5,040	13,500
03.2180.661000. DEBT SERVICE - PRINCIPAL	29,518	32,345	31,966	31,966	33,265
03.2180.662000. DEBT SERVICE - INTEREST	4,810	3,888	2,362	2,362	1,065
03.2180.694100. CAPITAL EXPENDITURE	-	-	50,000	59,602	-
<b>Total Expenditure</b>	<b>395,975</b>	<b>419,969</b>	<b>481,305</b>	<b>461,418</b>	<b>430,461</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(395,975)</b>	<b>(414,920)</b>	<b>(481,305)</b>	<b>(454,953)</b>	<b>(430,461)</b>

<b>2420. BUILDING</b>					
<b>Revenue</b>					
03.2420.321600. BUILDING CONTRACTOR'S LICENSE	\$ 40,000	\$ 40,850	\$ 40,000	\$ 32,924	\$ 40,000
03.2420.322100. BUILDING PERMITS	600,000	739,708	600,000	563,153	600,000
03.2420.322150. REINSPECTION FEES	6,500	4,650	6,500	4,227	6,500
03.2420.322400. MECHANICAL PERMITS	40,000	38,378	25,000	29,345	35,000
03.2420.322500. PLAN REVISION FEE	3,000	1,684	3,000	611	3,000
03.2420.322600. MOVE AND SET PERMITS	26,000	8,904	26,000	393	500
03.2420.323000. DEMOLITION PERMITS	2,500	1,200	2,500	1,091	2,000
03.2420.323200. RENEWAL FEES/PERMITS	32,000	41,034	32,000	28,020	35,000
03.2420.324300. OTHER PERMITS	800	200	800	1,091	15,000
03.2420.324400. ROOFING PERMITS	70,000	41,317	50,000	53,891	60,000
03.2420.324500. EXCAVATING PERMITS	2,500	800	1,000	15,491	20,000
03.2420.341200. SALE OF MAPS,PUBLICATIONS	1,000	1,180	1,000	1,253	2,000
03.2420.341300. TEMP CERT OF OCC (TCO'S)	1,500	400	1,000	109	750
03.2420.364900. MISCELLANEOUS REIMBURSEMENT	-	1,539	-	-	750
03.2420.384500. MISCELLANEOUS FEES	-	1,463	-	-	-
<b>Total Revenue</b>	<b>825,800</b>	<b>923,307</b>	<b>788,800</b>	<b>731,599</b>	<b>820,500</b>
<b>Expenditure</b>					
03.2420.611100. SALARIES & WAGES	215,095	328,917	183,005	233,618	356,805
03.2420.611101. OVERTIME	-	22,519	-	17,342	20,000
03.2420.614300. HEALTH INSURANCE EXPENSE	126,066	134,831	102,050	69,202	69,000
03.2420.614400. FICA TAXES	16,455	25,424	14,000	17,872	27,296
03.2420.621100. OFFICE SUPPLIES EXPENSE	500	441	500	-	500
03.2420.621900. MISCELLANEOUS EXPENSE	500	-	500	-	500
03.2420.623100. MOTOR FUEL EXPENSE	-	78	-	65	-
03.2420.623700. FLEET DEPT USE ONLY	45,000	4,079	25,000	39,741	25,000
03.2420.631100. POSTAGE SHIPPING & BOX RENT	50	18	50	4	50
03.2420.633500. DUES & MEETINGS EXPENSE	1,000	571	1,000	-	500

GENERAL FUND	2023		2024		
	BUDGET	2023	2024 BUDGET	2024	2025 BUDGET
	ADOPTED	ACTUAL	AMENDED	YEAR END ESTIMATE	ADOPTED
03.2420.634540. CELL PHONE EXPENSE	5,500	3,996	6,000	4,221	3,000
03.2420.637200. TRAVEL	1,500	964	1,500	4,284	5,000
03.2420.638200. BOOK EXPENSE	5,000	2,472	5,000	2,598	2,000
03.2420.638300. EDUCATION & TRAINING EXPENSE	5,000	7,390	7,500	2,265	7,500
03.2420.639700. CONTRACT SERVICES	50,000	44,813	50,000	258	50,000
<b>Total Expenditure</b>	<b>471,666</b>	<b>576,513</b>	<b>396,105</b>	<b>391,470</b>	<b>567,151</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 354,134</b>	<b>\$ 346,794</b>	<b>\$ 392,695</b>	<b>\$ 340,129</b>	<b>\$ 253,349</b>

2421. CADM-PLANNING & BOA					
<b>Expenditure</b>					
03.2421.619301. PLANNING & BOA MEMBER EXP	\$ 2,000	\$ 2,068	\$ 2,000	\$ 1,364	\$ 2,000
03.2421.632400. COPING EXPENSE	-	-	1,500	-	-
03.2421.633100. PUBLIC NOTICES	1,000	321	3,500	44	500
03.2421.637200. TRAVEL	2,000	2,735	2,000	2,511	3,000
03.2421.638300. EDUCATION & TRAINING EXPENSE	-	-	2,000	-	1,000
<b>Total Expenditure</b>	<b>5,000</b>	<b>5,124</b>	<b>11,000</b>	<b>3,919</b>	<b>6,500</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (5,000)</b>	<b>\$ (5,124)</b>	<b>\$ (11,000)</b>	<b>\$ (3,919)</b>	<b>\$ (6,500)</b>

2422. CODE ENFORCEMENT					
<b>Revenue</b>					
03.2422.335001. MISC REIMBURSEMENT-CLEANUP	\$ -	\$ -	\$ -	\$ 16,136	\$ 15,000
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,136</b>	<b>15,000</b>
<b>Expenditure</b>					
03.2422.611100. SALARIES & WAGES	120,000	2,096	180,000	87,513	161,000
03.2422.614300. HEALTH INSURANCE EXPENSE	56,000	-	78,000	36,946	36,946
03.2422.614400. FICA TAXES	9,180	135	12,393	6,695	12,317
03.2422.621100. OFFICE SUPPLIES EXPENSE	-	-	1,000	-	500
03.2422.631100. POSTAGE SHIPPING & BOX RENTAL	-	-	1,000	-	200
03.2422.634540. CELL PHONE EXPENSE	-	-	1,800	-	1,800
03.2422.637200. TRAVEL	-	-	2,500	-	600
03.2422.638300. EDUCATION & TRAINING EXPENSE	-	-	15,000	-	1,500
03.2422.639700. CONTRACTUAL SERVICES EXPENSE	-	-	-	-	10,000
03.2422.639703. CONTRACTUAL SERVICES - CLEANUP	-	-	-	-	5,000
03.2422.639704. CONTRACTUAL SERVICES - OTHER ENV PRO	-	-	-	-	5,000
03.2422.694100. CAPITAL EXPENDITURE	-	-	10,000	-	-
<b>Total Expenditure</b>	<b>185,180</b>	<b>2,231</b>	<b>301,693</b>	<b>131,154</b>	<b>234,863</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (185,180)</b>	<b>\$ (2,231)</b>	<b>\$ (301,693)</b>	<b>\$ (115,018)</b>	<b>\$ (219,863)</b>

2980. ANIMAL CONTROL					
<b>Revenue</b>					
03.2980.322700. DOG LICENSES	\$ 1,200	\$ 2,505	\$ 1,200	\$ 6,144	\$ 1,200
03.2980.345500. ANIMAL CONTROL & SHELTER FEE	600	-	1,000	290	1,000
03.2980.351500. ANIMAL CONTROL FINES	5,000	2,615	6,000	3,786	6,000
<b>Total Revenue</b>	<b>6,800</b>	<b>5,120</b>	<b>8,200</b>	<b>10,220</b>	<b>8,200</b>
<b>Expenditure</b>					
03.2980.611100. SALARIES & WAGES	126,275	108,176	126,275	124,000	165,162
03.2980.611101. OVERTIME	18,000	6,672	18,000	15,000	18,000
03.2980.611103. HOLIDAY PAY	3,000	3,187	3,000	3,497	2,000
03.2980.614300. HEALTH INSURANCE EXPENSE	56,700	52,375	56,700	48,767	78,000
03.2980.614400. FICA TAXES	9,660	8,611	9,660	10,183	12,635
03.2980.615100. UNIFORM ALLOWANCE	1,500	776	1,500	2,046	2,400

GENERAL FUND	2023		2024		
	BUDGET	2023	2024 BUDGET	2024	2025 BUDGET
	ADOPTED	ACTUAL	AMENDED	YEAR END ESTIMATE	ADOPTED
03.2980.621100. OFFICE SUPPLIES EXPENSE	-	20	200	85	200
03.2980.622500. CLOTHING & UNIFORM EXPENSE	1,200	2,793	200	58	1,500
03.2980.622700. AC SAFETY EXPENSE	-	-	-	-	2,200
03.2980.622900. OPERATING EXPENSE	7,500	17,822	7,500	7,143	2,500
03.2980.623700. FLEET DEPT USE ONLY	20,000	32,214	20,000	18,045	20,000
03.2980.634540. CELL PHONE EXPENSE	1,650	1,403	1,650	1,602	1,650
03.2980.637200. TRAVEL	1,500	314	1,500	305	1,500
03.2980.638300. EDUCATION & TRAINING EXPENSE	1,000	1,663	1,000	1,128	1,500
03.2980.639700. CONTRACT SERVICES	-	-	-	-	5,000
<b>Total Expenditure</b>	<b>247,985</b>	<b>236,026</b>	<b>247,185</b>	<b>231,858</b>	<b>314,247</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      **\$ (241,185) \$ (230,906) \$ (238,985) \$ (221,638) \$ (306,047)**

**3400. FACILITIES MANAGEMENT**

Revenue					
03.3400.340010. FACILITY-PATRONAGE REFUND	\$ 3,670	\$ 564	\$ -	\$ -	\$ -
03.3400.341100. SALE OF ASSETS	-	-	-	239,608	-
03.3400.347500. FACILITIES USE FEE	14,000	4,585	14,000	440	11,000
03.3400.362102. SHOOTING RANGE FEES	20,900	39,010	20,000	57,794	30,000
03.3400.364900. MISCELLANEOUS REIMBURSEMENT	-	13,687	-	-	-
<b>Total Revenue</b>	<b>38,570</b>	<b>57,846</b>	<b>34,000</b>	<b>297,842</b>	<b>41,000</b>

Expenditure					
03.3400.611100. SALARIES & WAGES	267,069	268,692	231,010	258,989	202,072
03.3400.614300. HEALTH INSURANCE EXPENSE	94,500	93,208	116,449	67,605	104,208
03.3400.614400. FICA TAXES	20,431	19,842	17,674	18,817	11,557
03.3400.621100. OFFICE SUPPLIES EXPENSE	2,000	5,234	2,000	4,099	4,000
03.3400.621900. MISCELLANEOUS EXPENSE	2,400	4,787	2,500	685	2,500
03.3400.623700. FLEET DEPT USE ONLY	37,000	49,594	37,000	36,140	40,000
03.3400.624000. EQUIPMENT & TOOLS RENTAL EXP	1,000	9,986	20,000	-	5,000
03.3400.624100. TOOL SUPPLIES EXPENSE	3,000	379	3,000	-	-
03.3400.631100. POSTAGE SHIPPING & BOX RENT	300	94	300	100	100
03.3400.633500. DUES & MEETING EXPENSE	-	-	-	541	1,000
03.3400.634100. ELECTRICITY EXPENSE	-	116	-	-	-
03.3400.634200. DRINKING WATER	-	2,150	2,800	-	-
03.3400.634540. CELL PHONE EXPENSE	2,500	3,703	3,600	3,330	3,600
03.3400.636300. EQUIPMENT REPAIR & MAINT	2,000	507	2,000	624	2,000
03.3400.636600. FACILITIES REPAIR & MAINT	-	51,684	100,320	25,503	65,000
03.3400.637200. TRAVEL	-	-	-	994	-
03.3400.638300. EDUCATION & TRAINING EXPENSE	2,500	431	2,500	-	2,500
03.3400.639700. CONTRACTUAL SERVICES EXPENSE	-	3,762	7,000	7,625	7,000
03.3400.662102. SHOOTING RANGE	-	2,999	3,200	6,645	5,000
03.3400.694100. CAPITAL EXPENDITURE	-	-	-	-	-
<b>Total Expenditure</b>	<b>434,700</b>	<b>517,168</b>	<b>551,353</b>	<b>431,698</b>	<b>455,537</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      **\$ (396,130) \$ (459,322) \$ (517,353) \$ (133,856) \$ (414,537)**

**3430. MAINTENANCE**

Expenditure					
03.3430.621501. INSPECTIONS	\$ -	\$ 6,284	\$ 2,900	\$ 1,329	\$ -
03.3430.622300. JANITORIAL SUPPLIES	15,000	15,198	16,500	19,360	16,500
03.3430.624100. SMALL TOOLS & EQUIPMENT	500	3,649	5,000	769	5,000
03.3430.624200. SIGN EXPENSE	500	-	500	5,029	500
03.3430.633100. PUBLIC NOTICES	-	-	-	-	-
03.3430.634100. ELECTRICITY EXPENSE	152,000	139,109	180,000	173,055	180,000
03.3430.634200. WATER & SANITATION EXPENSE	150,000	131,582	158,256	135,870	158,000

GENERAL FUND	2023		2024		
	BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED
03.3430.634400. HEATING FUEL - PROPANE	120,000	118,198	160,000	135,631	160,000
03.3430.634410. HEATING FUEL - NATURAL GAS	95,000	78,709	153,000	64,191	150,000
03.3430.634500. TELEPHONE EXPENSE	120,000	83,572	120,000	74,516	120,000
03.3430.636100. LANDSCAPING	-	-	-	3,920	-
03.3430.636300. MAINTENANCE & REPAIRS	133,000	133,625	150,000	76,498	150,000
03.3430.636350. PROJECT MAINTENANCE	85,000	49,308	85,000	54,405	50,000
03.3430.639700. CONTRACTUAL SERVICES EXPENSE	297,600	281,913	300,000	286,045	300,000
03.3430.645301. SNOW & ICE	19,000	6,154	25,000	19,462	25,000
03.3430.694100. CAPITAL EXPENDITURE	-	67,669	150,000	31,337	210,000
<b>Total Expenditure</b>	<b>1,187,600</b>	<b>1,114,969</b>	<b>1,506,156</b>	<b>1,081,417</b>	<b>1,525,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,187,600)</b>	<b>\$ (1,114,969)</b>	<b>\$ (1,506,156)</b>	<b>\$ (1,081,417)</b>	<b>\$ (1,525,000)</b>
<b>3460. SAFETY &amp; SECURITY</b>					
<b>Expenditure</b>					
03.3460.617500. DOOR HARDWARE	\$ 10,000	\$ 5,140	\$ 10,000	\$ 5,365	\$ 10,000
03.3460.621501. INSPECTIONS	-	1,405	600	5,842	7,000
03.3460.624100. SMALL TOOLS & EQUIPMENT	1,000	(212)	1,000	1,000	1,000
03.3460.639700. CONTRACTUAL SERVICES EXPENSE	32,000	7,343	35,000	15,414	30,000
<b>Total Expenditure</b>	<b>43,000</b>	<b>13,676</b>	<b>46,600</b>	<b>27,621</b>	<b>48,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (43,000)</b>	<b>\$ (13,676)</b>	<b>\$ (46,600)</b>	<b>\$ (27,621)</b>	<b>\$ (48,000)</b>
<b>3500. CSU EXTENSION SERVICES</b>					
<b>Revenue</b>					
03.3500.364900. MISCELLANEOUS REIMBURSEMENT	\$ -	\$ 1,333	\$ -	\$ 2,970	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>1,333</b>	<b>-</b>	<b>2,970</b>	<b>-</b>
<b>Expenditure</b>					
03.3500.621100. OFFICE SUPPLIES EXPENSE	2,000	2,019	2,000	570	3,000
03.3500.621800. 4H AWARDS & EXPENSE	3,500	2,878	3,500	2,064	4,000
03.3500.621900. MISCELLANEOUS EXPENSE	300	173	300	486	1,000
03.3500.623700. FLEET DEPT USE ONLY	-	3,321	-	1,831	6,000
03.3500.631100. POSTAGE, SHIPPING & BOX RENT	100	1,294	100	509	500
03.3500.633406. FAIRBOARD EXPENSE	-	-	-	-	-
03.3500.634540. CELL PHONE EXPENSE	1,500	826	1,500	976	1,500
03.3500.636300. EQUIPMENT REPAIR & MAINT	3,500	4,371	3,500	2,511	3,500
03.3500.637200. TRAVEL	6,500	1,598	6,500	1,051	4,250
03.3500.638300. EDUCATION & TRAINING EXPENSE	750	931	750	1,755	3,000
03.3500.639700. CONTRACTUAL SERVICES EXPENSE	118,848	94,897	138,280	127,946	132,763
<b>Total Expenditure</b>	<b>136,998</b>	<b>112,308</b>	<b>156,430</b>	<b>139,699</b>	<b>159,513</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (136,998)</b>	<b>\$ (110,975)</b>	<b>\$ (156,430)</b>	<b>\$ (136,729)</b>	<b>\$ (159,513)</b>
<b>3550. FAIRGROUND OPERATIONS</b>					
<b>Expenditure</b>					
03.3550.633406. FAIR EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 75,000
03.3550.639700. FAIR CONTRACT SVCS	-	-	-	-	21,500
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,500</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (96,500)</b>
<b>3700. HSVC-VETERAN'S OFFICER</b>					
<b>Revenue</b>					
03.3700.334900. STATE GRANTS-VETERANS OFFICE	\$ 26,000	\$ 27,928	\$ 26,000	\$ 26,142	\$ 27,000
<b>Total Revenue</b>	<b>26,000</b>	<b>27,928</b>	<b>26,000</b>	<b>26,142</b>	<b>27,000</b>

GENERAL FUND	2023 BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED
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GENERAL FUND	2023		2024		
	BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED
<b>Expenditure</b>					
03.3700.611100. SALARIES & WAGES	80,423	71,636	106,507	87,581	87,581
03.3700.614300. HEALTH INSURANCE EXPENSE	776	774	-	714	774
03.3700.614400. FICA TAXES	6,152	5,437	8,148	6,237	6,237
03.3700.621100. OFFICE SUPPLIES EXPENSE	1,845	449	1,000	611	800
03.3700.621900. MISCELLANEOUS EXPENSE	150	3,582	-	102	130
03.3700.623700. FLEET DEPT USE ONLY	-	-	-	112	140
03.3700.631100. POSTAGE SHIPPING BOX RENT	1,000	-	200	-	-
03.3700.634540. CELL PHONE EXPENSE	1,000	977	1,000	976	977
03.3700.636300. EQUIPMENT REPAIR & MAINT	3,000	-	-	-	-
03.3700.637200. TRAVEL	7,500	783	1,500	478	-
03.3700.638300. EDUCATION & TRAINING EXPENSE	400	-	400	400	1,000
03.3700.638600. OUTREACH EXPENSES	1,500	544	500	80	580
<b>Total Expenditure</b>	<b>103,746</b>	<b>84,182</b>	<b>119,255</b>	<b>97,291</b>	<b>98,219</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (77,746)</b>	<b>\$ (56,254)</b>	<b>\$ (93,255)</b>	<b>\$ (71,149)</b>	<b>\$ (71,219)</b>

#### 4100. ENV AND CODE COMPLIANCE

<b>Revenue</b>					
03.4100.321900. SEPTIC INSTALLER LICENSES	\$ 7,000	\$ 7,850	\$ 7,000	\$ 3,464	\$ 7,000
03.4100.322101. SPA CODE ENFORCE RUBBISH J	-	315	10,000	16,102	20,000
03.4100.322800. DRIVEWAY CUT PERMITS	60,000	43,428	50,000	48,327	50,000
03.4100.341401. SALE OF REGS - SEPTIC	100	100	100	100	100
03.4100.344600. SEPTIC PERMITS	165,000	92,182	165,000	94,028	80,000
03.4100.344601. SEPTIC REPAIRS	30,000	21,613	30,000	19,430	25,000
03.4100.344602. SEPTIC PERMIT RENEWAL FEES	4,000	9,375	4,000	7,255	4,000
03.4100.344603. RE INSPECTION FEES	1,000	4,269	1,000	2,726	1,000
03.4100.344604. SEPTIC SITE EVALUATIONS	20,000	385	20,000	-	-
03.4100.344605. TOT / UNDOCUMENTED SYSTEMS	4,500	23,600	4,500	25,036	25,000
<b>Total Revenue</b>	<b>291,600</b>	<b>203,117</b>	<b>291,600</b>	<b>216,468</b>	<b>212,100</b>
<b>Expenditure</b>					
03.4100.611100. SALARIES & WAGES	176,969	177,830	193,068	143,646	157,040
03.4100.611101. OVERTIME	-	5,809	-	4,351	5,000
03.4100.614300. HEALTH INSURANCE EXPENSE	53,500	80,313	75,000	76,050	52,210
03.4100.614400. FICA TAXES	13,538	13,136	14,770	10,989	12,014
03.4100.621100. OFFICE SUPPLIES EXPENSE	-	372	-	88	-
03.4100.621900. MISCELLANEOUS EXPENSE	-	7,813	-	-	-
03.4100.621902. LAND CLOSURE COSTS	-	-	-	-	-
03.4100.622100. CHEMICALS & SUPPLIES	500	78	500	-	500
03.4100.623700. FLEET DEPT USE ONLY	13,000	394	10,000	29	9,000
03.4100.631100. POSTAGE SHIPPING & BOX RENT	200	89	200	17	100
03.4100.633100. PUBLIC NOTICES	100	-	100	-	100
03.4100.633500. DUES & MEETINGS EXPENSE	1,000	140	1,000	147	1,000
03.4100.634540. CELL PHONE EXPENSE	2,000	2,141	2,000	2,034	2,000
03.4100.636300. EQUIPMENT REPAIR & MAINT	-	580	-	83	-
03.4100.637200. TRAVEL	750	-	1,000	1,597	2,000
03.4100.638300. EDUCATION & TRAINING EXPENSE	3,000	1,460	3,000	4,040	3,000
03.4100.639700. CONTRACTUAL SERVICES EXPENSE	8,000	12,043	10,000	6,086	-
03.4100.639703. CONTRACTUAL SERVICES-CLEANUP	75,000	426	75,000	-	-
03.4100.639704. CONTRACTUAL SVCS-OTHER ENV PRO	6,000	-	6,000	-	-
<b>Total Expenditure</b>	<b>353,557</b>	<b>302,624</b>	<b>391,638</b>	<b>249,157</b>	<b>243,964</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (61,957)</b>	<b>\$ (99,507)</b>	<b>\$ (100,038)</b>	<b>\$ (32,689)</b>	<b>\$ (31,864)</b>

GENERAL FUND	2023		2024		2025
	BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED
<b>4173. PUBLIC HEALTH NURSING</b>					
<b>Revenue</b>					
03.4173.332400. FEDERAL GRANTS	\$ 18,805	\$ -	\$ -	\$ -	\$ 19,874
03.4173.334501. STATE GRANTS-HEALTH	118,173	116,908	118,000	117,666	139,975
03.4173.345603. HEALTH NURSE FEES	-	2,287	-	1,388	1,500
03.4173.364900. MISCELLANEOUS REIMBURSEMENT	-	1,356	-	236	-
03.4173.368900. MISCELLANEOUS REVENUE	-	-	-	59	-
03.4173.385600. REGISTRAR FEES-VITAL RECORDS	-	873	-	967	1,500
<b>Total Revenue</b>	<b>136,978</b>	<b>121,424</b>	<b>118,000</b>	<b>120,316</b>	<b>162,849</b>
<b>Expenditure</b>					
03.4173.611100. SALARIES & WAGES	232,815	210,566	232,815	217,199	224,540
03.4173.611101. OVERTIME	-	-	-	-	-
03.4173.614300. HEALTH INSURANCE EXPENSE	18,474	50,432	50,000	52,303	56,374
03.4173.614400. FICA TAXES	18,575	16,049	18,575	16,121	17,178
03.4173.621100. OFFICE SUPPLIES EXPENSE	2,500	2,845	3,500	404	2,500
03.4173.621102. CLINIC EXPENSE	3,000	4,245	200	2,933	3,500
03.4173.621120. VITAL RECORDS EXPENSE	-	284	-	211	200
03.4173.621900. MISCELLANEOUS EXPENSE	-	168	-	44	-
03.4173.622100. CHEMICALS & SUPPLIES	-	224	-	20	-
03.4173.623700. FLEET DEPT USE ONLY	8,000	2,266	6,500	1,740	6,500
03.4173.631100. POSTAGE SHIPPING & BOX RENT	100	-	-	-	-
03.4173.633500. DUES & MEETINGS EXPENSE	1,350	418	1,900	1,513	2,250
03.4173.633700. ADVERTISING AND PROMOTION	250	-	-	-	150
03.4173.634540. CELL PHONE EXPENSE	2,025	1,877	2,040	1,686	2,136
03.4173.636300. EQUIPMENT REPAIR & MAINT	1,000	1,537	1,840	1,308	1,840
03.4173.637200. TRAVEL	2,500	1,096	2,000	(292)	3,000
03.4173.638300. EDUCATION & TRAINING EXPENSE	700	1,554	1,300	276	1,300
03.4173.639700. CONTRACTUAL SERVICES EXPENSE	7,200	7,490	8,250	7,759	8,250
<b>Total Expenditure</b>	<b>298,489</b>	<b>301,051</b>	<b>328,920</b>	<b>303,225</b>	<b>329,718</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(161,511)</b>	<b>(179,627)</b>	<b>(210,920)</b>	<b>(182,909)</b>	<b>(166,869)</b>
<b>4175. EMERGENCY MANAGEMENT</b>					
<b>Revenue</b>					
03.4175.332400. FEDERAL GRANTS	\$ 60,273	\$ 61,205	\$ 69,000	\$ 59,573	\$ 54,212
<b>Total Revenue</b>	<b>60,273</b>	<b>61,205</b>	<b>69,000</b>	<b>59,573</b>	<b>54,212</b>
<b>Expenditure</b>					
03.4175.611100. SALARIES & WAGES	141,317	145,717	142,913	139,144	149,700
03.4175.614300. HEALTH INSURANCE EXPENSE	41,059	36,104	39,104	22,848	39,104
03.4175.614400. FICA TAXES	10,811	11,075	5,717	10,457	11,452
03.4175.621100. OFFICE SUPPLIES	800	272	1,000	-	1,000
03.4175.621900. MISCELLANEOUS EXPENSE	1,500	1,057	1,500	143	1,500
03.4175.623700. FLEET DEPT USE ONLY	12,000	6,978	5,000	3,999	5,000
03.4175.631100. POSTAGE & SHIPPING	50	-	50	-	50
03.4175.633500. DUES & MEETING EXPENSE	1,000	121	1,500	277	1,500
03.4175.634540. CELL PHONE EXPENSE	1,400	1,616	1,500	1,397	1,500
03.4175.636300. EQUIPMENT REPAIR & MAINT	1,000	45	500	381	500
03.4175.637200. TRAVEL	1,500	1,153	1,500	416	1,500
03.4175.638300. EDUCATION AND TRAINING	1,000	1,999	1,500	37	1,500
<b>Total Expenditure</b>	<b>213,437</b>	<b>206,136</b>	<b>201,784</b>	<b>179,099</b>	<b>214,306</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (153,164)</b>	<b>\$ (144,931)</b>	<b>\$ (132,784)</b>	<b>\$ (119,526)</b>	<b>\$ (160,094)</b>

GENERAL FUND	2023	2023	2024 BUDGET	2024	2025 BUDGET
	BUDGET ADOPTED	ACTUAL	AMENDED	YEAR END ESTIMATE	ADOPTED
<b>4200. DSVC-DEVELOPMENT SERVICES</b>					
<b>Revenue</b>					
03.4200.334103 MISC GRANT REIMBURSEMENT	\$ -	\$ 6,500	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>6,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>					
03.4200.611100. SALARIES & WAGES	255,398	120,731	275,840	202,098	208,560
03.4200.614300. HEALTH INSURANCE EXPENSE	25,200	26,000	179,468	60,598	63,018
03.4200.614400. FICA TAXES	19,538	8,882	21,102	15,460	15,955
03.4200.621100. OFFICE SUPPLIES EXPENSE	5,000	2,610	5,000	2,329	4,000
03.4200.621600. COMPUTER SUPPLIES	1,000	-	1,500	-	1,000
03.4200.621900. MISCELLANEOUS EXPENSE	2,097	3,249	2,097	-	500
03.4200.622500. UNIFORMS	-	2,506	-	3,092	-
03.4200.623700. FLEET DEPT USE ONLY	5,000	73,526	5,000	9,485	8,000
03.4200.632400. COPYING EXPENSE	3,000	2,366	3,000	4,438	1,500
03.4200.633500. DUES & MEETINGS EXPENSE	750	546	750	972	2,000
03.4200.634540. CELL PHONE EXPENSE	1,000	1,586	1,600	2,244	1,000
03.4200.636300. EQUIPMENT REPAIR & MAINT	5,000	6,760	5,000	1,645	5,000
03.4200.637200. TRAVEL	1,500	-	1,500	-	-
03.4200.638300. EDUCATION & TRAINING EXPENSE	1,500	-	1,500	-	-
03.4200.639700. CONTRACTUAL SERVICES EXPENSE	80,000	120,765	80,000	50,000	50,000
<b>Total Expenditure</b>	<b>405,983</b>	<b>369,527</b>	<b>583,357</b>	<b>352,361</b>	<b>360,533</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (405,983)</b>	<b>\$ (363,027)</b>	<b>\$ (583,357)</b>	<b>\$ (352,361)</b>	<b>\$ (360,533)</b>

<b>5500. LIBRARY OPERATION</b>					
<b>Revenue</b>					
03.5500.332400. FEDERAL GRANTS	\$ 1,000	\$ -	\$ -	\$ -	\$ -
03.5500.334100. STATE GRANTS	7,575	10,092	7,355	4,725	7,325
03.5500.334103. OTHER GRANT FUNDING	-	21,500	-	-	-
03.5500.364900. MISCELLANEOUS REIMBURSEMENT	-	-	-	10,803	-
03.5500.367200. DONATIONS	200	1,860	200	-	300
03.5500.368900. MISC REVENUE	2,000	3,358	2,000	1,325	2,000
03.5500.378000. OTHER PROGRAM INCOME	-	-	20,000	-	-
<b>Total Revenue</b>	<b>10,775</b>	<b>36,810</b>	<b>29,555</b>	<b>16,853</b>	<b>9,625</b>
<b>Expenditure</b>					
03.5500.611100. SALARIES & WAGES	248,313	260,833	248,313	278,368	280,000
03.5500.614300. HEALTH INSURANCE EXPENSE	12,701	13,104	13,104	13,104	13,104
03.5500.614400. FICA TAXES	18,966	19,956	18,996	21,295	21,420
03.5500.619300. LIBRARY BOARD EXPENSE	900	787	725	1,132	750
03.5500.621100. OFFICE SUPPLIES EXPENSE	4,000	3,404	3,000	2,909	3,000
03.5500.621600. COMPUTER SUPPLIES EXPENSE	3,500	-	2,500	-	2,500
03.5500.621900. MISCELLANEOUS EXPENSE	4,000	1,102	3,000	888	1,000
03.5500.621904. STATE GRANT EXPENSE	7,420	7,726	7,355	4,680	-
03.5500.621905. OTHER GRANT FUNDED EXPENSE	-	21,873	20,000	4,313	-
03.5500.623700. FLEET DEPT USE ONLY	5,000	2,950	5,000	1,204	5,000
03.5500.631100. POSTAGE EXPENSE	300	246	300	59	300
03.5500.631200. COURIER SERVICE	3,500	1,807	2,500	3,201	3,000
03.5500.633100. PUBLIC NOTICES	-	-	-	-	-
03.5500.633500. DUES & MEETINGS EXPENSE	1,000	837	1,000	541	1,000
03.5500.634540. CELL PHONE EXPENSE	650	519	650	488	500
03.5500.634550. INTERNET EXPENSE	6,300	780	1,200	983	1,200
03.5500.636300. EQUIPMENT REPAIR & MAINT	2,000	2,762	2,200	2,550	2,500
03.5500.637200. TRAVEL	4,000	3,989	4,000	1,307	4,000
03.5500.638300. EDUCATION & TRAINING	3,000	1,650	3,000	517	3,000

GENERAL FUND	2023	2023	2024 BUDGET	2024	2025 BUDGET
	BUDGET ADOPTED	ACTUAL	AMENDED	YEAR END ESTIMATE	ADOPTED
03.5500.638500. NEWSPAPERS & SUBSCRIPTIONS	500	231	300	50	300
03.5500.639700. CONTRACTUAL SERVICES	16,000	12,764	20,000	18,802	20,000
03.5500.639800. SPECIAL PROGRAMMING	-	-	-	3,600	8,000
<b>Total Expenditure</b>	<b>342,050</b>	<b>357,320</b>	<b>357,143</b>	<b>356,391</b>	<b>370,574</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (331,275)</b>	<b>\$ (320,510)</b>	<b>\$ (327,588)</b>	<b>\$ (339,538)</b>	<b>\$ (360,949)</b>
<b>5900. EMPLOYEE ADVISORY COMMITTEE</b>					
<b>Expenditure</b>					
03.5900.622900. PROGRAM EXP - EMP EVENTS	\$ 6,000	\$ 6,658	\$ 3,500	\$ 7,478	\$ 8,500
<b>Total Expenditure</b>	<b>6,000</b>	<b>6,658</b>	<b>3,500</b>	<b>7,478</b>	<b>8,500</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(6,000)</b>	<b>(6,658)</b>	<b>(3,500)</b>	<b>(7,478)</b>	<b>(8,500)</b>
<b>6170. ADVISORY BRD ON ENVIRONMENT</b>					
<b>Expenditure</b>					
03.6170.633500. DUES & MEETINGS EXPENSE	\$ 1,750	\$ 1,855	\$ 1,750	\$ 1,890	\$ 1,750
<b>Total Expenditure</b>	<b>1,750</b>	<b>1,855</b>	<b>1,750</b>	<b>1,890</b>	<b>1,750</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,750)</b>	<b>\$ (1,855)</b>	<b>\$ (1,750)</b>	<b>\$ (1,890)</b>	<b>\$ (1,750)</b>
<b>6519. NATIONAL HISTORIC AREA</b>					
<b>Revenue</b>					
03.6519.364900. MISCELLANEOUS REIMBURSEMENT	\$ -	\$ 100	\$ -	\$ -	\$ -
03.6519.367200. DONATIONS	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>					
03.6519.611100. SALARIES & WAGES	94,974	99,371	94,601	96,000	95,778
03.6519.614300. HEALTH INSURANCE EXPENSE	45,093	40,878	99,892	55,575	78,000
03.6519.614400. FICA TAXES	7,265	6,988	3,784	18,626	7,327
03.6519.619300. BOARD MEMBER EXPENSE	1,000	-	1,000	-	-
03.6519.621100. OFFICE SUPPLIES	3,000	2,265	2,500	646	1,500
03.6519.621900. MISCELLANEOUS EXPENSE	1,000	457	1,000	55	1,000
03.6519.621950. ARCHIVE EXPENSE	3,500	1,389	5,000	-	5,000
03.6519.623700. FLEET DEPT USE ONLY	3,750	65	500	52	500
03.6519.631100. POSTAGE & SHIPPING	200	-	100	87	150
03.6519.632200. PRINTING	2,800	561	2,000	24	1,000
03.6519.633500. DUES & MEETINGS EXPENSE	2,500	2,825	2,500	3,213	3,500
03.6519.633700. ADVERTISING	1,000	262	500	79	1,000
03.6519.634540. CELL PHONE EXPENSE	1,400	1,568	1,400	1,158	1,400
03.6519.636300. EQUIPMENT REPAIR & MAINT	500	87	500	92	250
03.6519.637200. TRAVEL	5,000	5,592	5,000	2,941	6,000
03.6519.638300. EDUCATION & TRAINING	2,000	1,981	2,400	555	2,000
03.6519.639700. CONTRACTUAL SERVICES	51,000	54,237	51,000	45,640	55,000
03.6519.672400. GRANT MATCH EXPENSE	10,000	9,700	10,000	6,350	10,000
<b>Total Expenditure</b>	<b>235,982</b>	<b>228,225</b>	<b>283,677</b>	<b>231,092</b>	<b>269,405</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (235,982)</b>	<b>\$ (228,125)</b>	<b>\$ (283,677)</b>	<b>\$ (231,092)</b>	<b>\$ (269,405)</b>
<b>6525. WILKERSON PASS VISITOR CTR</b>					
<b>Revenue</b>					
03.6525.341150. SALE OF RETAIL MERCHANDISE	\$ 30,000	\$ 44,012	\$ -	\$ 53,289	\$ 50,000
03.6525.368900. MISCELLANEOUS REVENUE	-	-	35,000	-	-
<b>Total Revenue</b>	<b>30,000</b>	<b>44,012</b>	<b>35,000</b>	<b>53,289</b>	<b>50,000</b>

GENERAL FUND	2023		2024		
	BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED
<b>Expenditure</b>					
03.6525.611100. SALARIES & WAGES	26,275	25,053	26,275	32,025	26,000
03.6525.614400. FICA TAXES	2,010	1,917	2,010	2,450	1,989
03.6525.621900. MISCELLANEOUS EXPENSE	2,500	3,669	2,500	4,451	2,500
03.6525.621902. INVENTORY	35,000	10,123	35,000	38,001	40,000
03.6525.623300. JANITORIAL SUPPLIES	5,000	18	5,000	-	-
<b>Total Expenditure</b>	<b>70,785</b>	<b>40,780</b>	<b>70,785</b>	<b>76,927</b>	<b>70,489</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (40,785)</b>	<b>\$ 3,232</b>	<b>\$ (35,785)</b>	<b>\$ (23,638)</b>	<b>\$ (20,489)</b>
<b>6600. PC BROADBAND PROJECT</b>					
<b>Revenue</b>					
03.6600.362100. BROADBAND CUSTOMER FEES	\$ 30,000	\$ 22,985	\$ 25,000	\$ 60,110	\$ 50,000
03.6600.364900. MISC REIMBURSEMENT	-	31,542	-	-	-
<b>Total Revenue</b>	<b>30,000</b>	<b>54,527</b>	<b>25,000</b>	<b>60,110</b>	<b>50,000</b>
<b>Expenditure</b>					
03.6600.621900. MISC EXPENSE	-	12,295	-	-	-
03.6600.639700. CONTRACTUAL SERVICES	200,000	205,773	200,000	192,457	200,000
<b>Total Expenditure</b>	<b>200,000</b>	<b>218,068</b>	<b>200,000</b>	<b>192,457</b>	<b>200,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (170,000)</b>	<b>\$ (163,541)</b>	<b>\$ (175,000)</b>	<b>\$ (132,347)</b>	<b>\$ (150,000)</b>
<b>8500. CEMETERY BOARD</b>					
<b>Expenditure</b>					
03.8500.619300. BOARD MEMBER EXPENSE	\$ 350	\$ -	\$ 350	\$ 500	\$ 500
03.8500.637200. TRAVEL	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
<b>Total Expenditure</b>	<b>350</b>	<b>-</b>	<b>350</b>	<b>500</b>	<b>500</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (350)</b>	<b>\$ -</b>	<b>\$ (350)</b>	<b>\$ (500)</b>	<b>\$ (500)</b>
<b>TOTAL REVENUES</b>	<b>\$ 17,545,844</b>	<b>\$ 19,352,587</b>	<b>\$ 18,943,367</b>	<b>\$ 20,660,331</b>	<b>\$ 19,913,327</b>
<b>TOTAL EXPENDITURES</b>	<b>20,465,444</b>	<b>19,172,419</b>	<b>21,826,191</b>	<b>20,373,225</b>	<b>22,344,120</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (2,919,600)</b>	<b>\$ 180,168</b>	<b>\$ (2,882,824)</b>	<b>\$ 287,106</b>	<b>\$ (2,430,793)</b>

**DEBT SERVICE (04)**  
**PROJECTED FUND BALANCE**

PROJECTED FUND BALANCE: 12/31/2023 \$ 74,356

**2024**

Plus Projected Revenues	414,000	
Less Projected Expenses	423,775	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>(9,775)</u>
<b>PROJECTED FUND BALANCE AS OF 12/31/2024</b>		<u><b>64,581</b></u>

**2025**

Plus Projected Revenues	414,000	
Less Projected Expenses	424,375	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>(10,375)</u>
<b>PROJECTED FUND BALANCE AS OF 12/31/2025</b>		<u><b>54,206</b></u>

DEBT SERVICE FUND	2023		2024 BUDGET ADOPTED	2024 YEAR END ESTIMATE	2025 BUDGET PROPOSED
	BUDGET ADOPTED	2023 ACTUAL			
<b>1000. RESERVE ACCOUNT</b>					
<b>Revenue</b>					
04.1000.361200. INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
04.1000.361201. TRUSTEE INTEREST INCOME	-	51	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>51</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 51</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2000. BOND ACCOUNT</b>					
<b>Revenue</b>					
04.2000.374100. TRANSFER FROM OTHER FUNDS	\$ 414,000	\$ 414,000	\$ 414,000	\$ 414,000	\$ 414,000
<b>Total Revenue</b>	<b>414,000</b>	<b>414,000</b>	<b>414,000</b>	<b>414,000</b>	<b>414,000</b>
<b>Expenditure</b>					
04.2000.621900. MISCELLANEOUS EXPENSE	2,200	2,000	2,200	2,000	2,000
04.2000.661000. DEBT SERVICE - PRINCIPAL	225,000	225,000	235,000	235,000	245,000
04.2000.662000. DEBT SERVICE - INTEREST	195,775	195,775	186,775	186,775	177,375
<b>Total Expenditure</b>	<b>422,975</b>	<b>422,775</b>	<b>423,975</b>	<b>423,775</b>	<b>424,375</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (8,975)</b>	<b>\$ (8,775)</b>	<b>\$ (9,975)</b>	<b>\$ (9,775)</b>	<b>\$ (10,375)</b>
<b>TOTAL REVENUES</b>	<b>\$ 414,000</b>	<b>\$ 414,051</b>	<b>\$ 414,000</b>	<b>\$ 414,000</b>	<b>\$ 414,000</b>
<b>TOTAL EXPENDITURES</b>	<b>422,975</b>	<b>422,775</b>	<b>423,975</b>	<b>423,775</b>	<b>424,375</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (8,975)</b>	<b>\$ (8,724)</b>	<b>\$ (9,975)</b>	<b>\$ (9,775)</b>	<b>\$ (10,375)</b>

**AMERICAN RESCUE PLAN (05)**  
**PROJECTED FUND BALANCE**

PROJECTED FUND BALANCE: 12/31/2023 \$ 280,218

**2024**

Plus Projected Revenues	(279,818)	
Less Projected Expenses	3,574,330	
Projected Transfer to General Fund	514,001	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>(4,368,149)</u>
<b>PROJECTED FUND BALANCE AS OF 12/31/2024</b>		<u><b>(4,087,931)</b></u>

**2025**

Plus Projected Revenues	2,113,969	
Less Projected Expenses	2,113,969	
Projected Transfer to General Fund	100,000	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<u>(100,000)</u>
<b>PROJECTED FUND BALANCE AS OF 12/31/2025</b>		<u><b>(4,187,931)</b></u>

**AMERICAN RESCUE PLAN FUND**

	2023 BUDGET AMENDED	2023 YEAR END UNAUDITED	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET PROPOSED
<b>0125. STATE AND LOCAL FISCAL RECOVERY FUNDS (CFDA 21.027)</b>					
<b>Revenue</b>					
05.0125.332400. FEDERAL GRANTS	\$ 653,000	\$ 515,762	\$ 2,559,821	\$ 1,090,090	\$ 1,763,969
05.0125.361200. INTEREST ON INVESTMENTS		217,001	150,000	234,283	100,000
<b>Total Revenue</b>	<b>653,000</b>	<b>732,763</b>	<b>2,709,821</b>	<b>1,324,373</b>	<b>1,863,969</b>
<b>Expenditure (Administration Dept)</b>					
05.0125.639700. CONTRACTUAL SERVICES EXPENSE	95,000	59,071	40,000	22,773	3,000
05.0125.671050. HOUSEHOLD ASSISTANCE	225,000	266,633	-	-	-
05.0125.671051. SBA PROGRAM	75,000	40,000	-	-	-
05.0125.671052. DIRECT CASH ASSISTANCE	-	500	-	-	-
05.0125.671055. OTHER COMMUNITY PROJECTS	50,000	10,930	-	169,120	100,000
05.0125.XXXXXX. INFRASTRUCTURE-OTHER COMMUNITY PROJECTS	-	-	-	-	-
05.0125.671070. SEPTIC SYSTEM ASSISTANCE	125,000	-	-	1,350	315,553
05.0125.XXXXXX. INFRASTRUCTURE-WELL ASSISTANCE	-	-	-	-	316,903
05.0125.672330. WORKFORCE HOUSING	100,000	-	300,000	-	-
05.0125.675000. TRANSFER TO OTHER FUND	262,717	-	150,000	514,001	100,000
05.0125.694100. CAPITAL EXPENDITURE	250,000	109,563	2,219,821	-	-
05.0125.XXXXXX. REV RPLC-GOVT SERVICES 6.1 PROJ 1 (NEW ACCT)	-	-	-	660,063	28,169
05.0125.XXXXXX. REV RPLC-GOVT SERVICES 6.1 PROJ 2 (NEW ACCT)	-	-	-	231,684	18,316
05.0125.XXXXXX. REV RPLC-GOVT SERVICES 6.1 PROJ 3 (NEW ACCT)	-	-	-	-	982,028
<b>Total Expenditure</b>	<b>1,182,717</b>	<b>486,697</b>	<b>2,709,821</b>	<b>1,598,991</b>	<b>1,863,969</b>
<b>Expenditure (Public Trustee)</b>					
05.0320.611100. SALARIES & WAGES	-	27,000	-	5,100	-
05.0320.614400. ER FICA TAXES	-	2,066	-	-	-
<b>Total Expenditure</b>	<b>-</b>	<b>29,066</b>	<b>-</b>	<b>5,100</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(529,717)</b>	<b>217,001</b>	<b>-</b>	<b>(279,718)</b>	<b>-</b>
<b>3500. *LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND (CFDA 21.032)</b>					
<b>Revenue</b>					
05.3500.332400. FEDERAL GRANTS	\$ 563,491	\$ 152,910	\$ 864,509	\$ 895,976	\$ 250,000
<b>Total Revenue</b>	<b>563,491</b>	<b>152,910</b>	<b>864,509</b>	<b>895,976</b>	<b>250,000</b>
<b>Expenditure</b>					
05.3500.672330. WORKFORCE HOUSING PROJECT	-	152,910	-	-	-
05.3500.694100. CAPITAL EXPENDITURES	563,491	-	864,509	895,976	250,000
<b>Total Expenditure</b>	<b>563,491</b>	<b>\$ 152,910</b>	<b>\$ 864,509</b>	<b>\$ 895,976</b>	<b>\$ 250,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4173. PUBLIC HEALTH-CDPHE ARPA (CFDA 21.027)</b>					
<b>Revenue</b>					
05.4173.332400. FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ 47,158	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,158</b>	<b>-</b>
<b>Expenditure</b>					
05.4173.611100. SALARIES & WAGES	-	-	-	32,614	-
05.4173.614300.HEALTH INSURANCE EXPENSE	-	-	-	12,033	-
05.4173.614400. FICA TAXES	-	-	-	2,205	-
05.4173.621102.CLINIC SUPPLIES	-	-	-	305	-
05.4173.621900. MISCELLANEOUS	-	-	-	-	-
05.4173.637200. TRAVEL	-	-	-	-	-
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,158</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**5500. LIBRARY-ARPA (CFDA 21.027)**

<b>Revenue</b>						
05.5500.332400. FEDERAL GRANTS	\$	-	\$	-	\$	-
<b>Total Revenue</b>		-		-		-
<b>Expenditure</b>						
05.5500.621100. OFFICE SUPPLIES		-		-		-
05.5500.621600. COMPUTER SUPPLIES EXPENSE		-		-		-
05.5500.714000. BOOK EXPENSE		-		-		100
<b>Total Expenditure</b>		-		-		<b>100</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>		-		-		<b>(100)</b>
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>1,216,491</b>	<b>\$</b>	<b>885,673</b>	<b>\$</b>	<b>3,574,330</b>
<b>TOTAL EXPENDITURES</b>		<b>1,746,208</b>		<b>668,672</b>		<b>3,574,330</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$</b>	<b>(529,717)</b>	<b>\$</b>	<b>217,001</b>	<b>\$</b>	<b>-</b>

## CONSERVATION TRUST FUND (06)

### PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2023 \$ 448,497

#### 2024

Plus Projected Revenues 205,000

Less Projected Expenses 129,445

NET INCREASE (DECREASE) IN FUND BALANCE 75,555

PROJECTED FUND BALANCE AS OF 12/31/2024 \$ 524,052

#### 2025

Plus Projected Revenues 205,000

Less Projected Expenses 555,000

NET INCREASE (DECREASE) IN FUND BALANCE (350,000)

PROJECTED FUND BALANCE AS OF 12/31/2025 \$ 174,052

**CONSERVATION TRUST FUND**

	2023 BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET ADOPTED	2024 YEAR END ESTIMATE	2025 BUDGET PROPOSED
<b>5100. CTF</b>					
<b>Revenue</b>					
06.5100.335800. STATE GRANTS-CONSERV TRUST	\$ 175,000	\$ 194,760	\$ 165,000	\$ 180,000	\$ 180,000
06.5100.361200. INTEREST ON INVESTMENTS	2,750	24,114	15,000	25,000	25,000
<b>Total Revenue</b>	<b>177,750</b>	<b>218,874</b>	<b>180,000</b>	<b>205,000</b>	<b>205,000</b>
<b>Expenditure</b>					
06.5100.694100. CAPITAL EXPENDITURE	-	30,677	-	-	-
06.5100.711900. LAKE GEORGE ASSOCIATION	50,000	39,383	50,000	25,000	65,000
06.5100.712200. PARK COUNTY FAIRGROUNDS/FCC	75,000	3,410	330,000	58,000	340,000
06.5100.713000. PARK COUNTY COMMUNITY CTRS	100,000	23,427	50,000	-	25,000
06.5100.713700. PARK COUNTY LIBRARIES	75,000	-	100,000	21,445	100,000
06.5100.714000. LIBRARY BOOK EXPENSE	25,000	20,317	25,000	25,000	25,000
<b>Total Expenditure</b>	<b>325,000</b>	<b>117,214</b>	<b>555,000</b>	<b>129,445</b>	<b>555,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (147,250)</b>	<b>\$ 101,660</b>	<b>\$ (375,000)</b>	<b>\$ 75,555</b>	<b>\$ (350,000)</b>

**GRANT FUND (07)**  
**PROJECTED FUND BALANCE**

PROJECTED FUND BALANCE: 12/31/2023 \$ 234,609

**2024**

Plus Projected Revenues	1,174,524
Less Projected Expenses	1,202,920

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(28,396)</u>
PROJECTED FUND BALANCE AS OF 12/31/2024	<u><u>\$ 206,213</u></u>

**2025**

Plus Projected Revenues	2,916,492
Less Projected Expenses	2,899,731

NET INCREASE (DECREASE) IN FUND BALANCE	<u>16,761</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u><u>\$ 222,974</u></u>

GRANT FUND	2023 BUDGET	2023	2024 BUDGET	2024	2025 BUDGET
	AMENDED	ACTUAL	AMENDED	YEAR END ESTIMATE	PROPOSED
<b>0110. FOREST RESERVE-TITLE III</b>					
<b>Revenue</b>					
07.0110.332200. FOREST RESERVE -TITLE III	\$ 21,000	\$ 16,149	\$ 16,000	\$ 14,377	\$ 14,000
<b>Total Revenue</b>	<b>21,000</b>	<b>16,149</b>	<b>16,000</b>	<b>14,377</b>	<b>14,000</b>
<b>Expenditure</b>					
07.0110.622500. UNIFORM EXP - WILDLAND FIRE	-	-	-	-	-
07.0110.623300. MACHINERY & EQUIP UNDER 5K	-	-	-	-	-
07.0110.639700. FOREST RESERVE-TITLE III	21,000	19,000	16,000	30,526	14,000
<b>Total Expenditure</b>	<b>21,000</b>	<b>19,000</b>	<b>16,000</b>	<b>30,526</b>	<b>14,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (16,149)</b>	<b>\$ -</b>
<b>1205. VETERAN GRANT</b>					
<b>Revenue</b>					
07.1205.334100. STATE GRANTS	\$ 20,000	\$ 16,530	\$ 30,000	\$ 25,874	\$ 30,000
<b>Total Revenue</b>	<b>20,000</b>	<b>16,530</b>	<b>30,000</b>	<b>25,874</b>	<b>30,000</b>
<b>Expenditure</b>					
07.1205.639700. CONTRACTUAL SERVICES EXPENSE	20,000	12,884	30,000	25,874	20,000
<b>Total Expenditure</b>	<b>20,000</b>	<b>12,884</b>	<b>30,000</b>	<b>25,874</b>	<b>20,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 3,646</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>2112. BODY WORN CAMERA</b>					
<b>Revenue</b>					
07.2112.332400. FEDERAL GRANTS	\$ 42,840	\$ 38,508	\$ -	\$ -	\$ -
07.2112.334100. STATE GRANTS	-	-	-	-	-
<b>Total Revenue</b>	<b>42,840</b>	<b>38,508</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>					
07.2112.622700. POLICE SAFETY EXPENSE	42,840	-	-	-	-
07.2112.623300. EQUIPMENT LESS THAN 5K	-	38,508	-	-	-
<b>Total Expenditure</b>	<b>42,840</b>	<b>38,508</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2113. VALE GRANT</b>					
<b>Revenue</b>					
07.2113.334100. STATE GRANTS	\$ 20,000	\$ 20,000	\$ 20,000	\$ 24,000	\$ 30,846
<b>Total Revenue</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>24,000</b>	<b>30,846</b>
<b>Expenditure</b>					
07.2113.611100. SALARIES & WAGES	20,000	20,000	20,000	20,000	30,000
07.2113.614400. FICA TAXES	-	-	-	-	-
07.2113.637200. TRAVEL	-	-	-	-	846
<b>Total Expenditure</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>30,846</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ -</b>

GRANT FUND	2023 BUDGET	2023	2024 BUDGET	2024	2025 BUDGET
	AMENDED	ACTUAL	AMENDED	YEAR END ESTIMATE	PROPOSED
<b>2119. VICTIMS OF CRIME SERVICES</b>					
<b>Revenue</b>					
07.2119.332400. FEDERAL GRANTS	\$ 101,160	\$ 111,396	\$ 119,128	\$ 119,128	\$ 84,153
<b>Total Revenue</b>	<b>101,160</b>	<b>111,396</b>	<b>119,128</b>	<b>119,128</b>	<b>84,153</b>
<b>Expenditure</b>					
07.2119.611100. SALARIES & WAGES	94,980	91,324	98,779	98,779	84,153
07.2119.614400. FICA TAXES	-	2,136	-	-	-
07.2119.621100. OFFICE SUPPLIES EXPENSE	-	23	4,656	4,656	-
07.2119.621900. MISCELLANEOUS EXPENSE	1,139	200	-	-	-
07.2119.633500. DUES & MEETINGS EXPENSE	-	1,649	-	-	-
07.2119.634540. CELL PHONE EXPENSE	780	1,542	4,863	4,863	-
07.2119.637200. TRAVEL	3,662	2,920	-	-	-
07.2119.638300. EDUCATION & TRAINING EXPENSE	-	1,475	-	-	-
07.2119.639700. CONTRACTUAL SERVICES EXPENSE	599	-	-	-	-
07.2119.683410. DEMINIMUS OVERHEAD EXPENSE	-	10,127	10,830	10,830	-
<b>Total Expenditure</b>	<b>101,160</b>	<b>111,396</b>	<b>119,128</b>	<b>119,128</b>	<b>84,153</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2180. NATIONAL NETWORK PUBLIC HEALTH INSTITUTE</b>					
<b>Revenue</b>					
07.2180.332400. FEDERAL GRANTS	\$ 9,101	\$ 8,530	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>9,101</b>	<b>8,530</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>					
07.2180.621100. OFFICE SUPPLIES	9,101	8,530	-	-	-
<b>Total Expenditure</b>	<b>9,101</b>	<b>8,530</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3141. CDOT ALMA BIKE PATH</b>					
<b>Revenue</b>					
07.3141.332400. FEDERAL GRANTS	\$ -	\$ -	\$ 669,000	\$ 60,000	\$ 609,000
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>669,000</b>	<b>60,000</b>	<b>609,000</b>
<b>Expenditure</b>					
07.3141.694100. CAPITAL EXPENDITURE	-	-	669,000	97,800	609,000
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>669,000</b>	<b>97,800</b>	<b>609,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (37,800)</b>	<b>\$ -</b>
<b>4161. IMM #4 (formerly CDPHE CARES)</b>					
<b>Revenue</b>					
07.4161.332400. FEDERAL GRANTS	\$ -	\$ 12,339	\$ -	\$ -	\$ -
07.4161.334100. STATE GRANT	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>12,339</b>	<b>-</b>	<b>-</b>	<b>-</b>

GRANT FUND	2023 BUDGET	2023	2024 BUDGET	2024	2025 BUDGET
	AMENDED	ACTUAL	AMENDED	YEAR END ESTIMATE	PROPOSED
<b>Expenditure</b>					
07.4161.611100. SALARIES & WAGES	-	8,970	-	-	-
07.4161.611101. OVERTIME	-	-	-	-	-
07.4161.614300. HEALTH INSURANCE EXPENSE	-	2,207	-	-	-
07.4161.614400. FICA TAXES	-	684	-	-	-
07.4161.621100. OFFICE SUPPLIES	-	-	-	-	-
07.4161.621102. CLINIC EXPENSE	-	-	-	-	-
07.4161.621600. COMPUTER SUPPLIES	-	-	-	-	-
07.4161.621900. MISCELLANEOUS EXPENSE	-	-	-	-	-
07.4161.622100. CHEMICALS/SUPPLIES & TESTING	-	-	-	-	-
07.4161.634540. CELL PHONE EXPENSE	-	524	-	-	-
07.4161.637200. TRAVEL	-	-	-	-	-
07.4161.639700. CONTRACTUAL SERVICES EXPENSE	-	-	-	-	-
<b>Total Expenditure</b>	-	<b>12,386</b>	-	-	-
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (47)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>4163. PPP &amp; HEA/ELC (CDPHE) FEDERAL</b>					
<b>Revenue</b>					
07.4163.332400. FEDERAL GRANT	\$ 153,782	\$ 134,670	\$ 33,135	\$ 33,233	\$ -
<b>Total Revenue</b>	<b>153,782</b>	<b>134,670</b>	<b>33,135</b>	<b>33,233</b>	<b>-</b>
<b>Expenditure</b>					
07.4163.611100. SALARIES & WAGES	128,102	98,782	30,570	23,170	-
07.4163.611101. WAGES OVERTIME	-	-	-	-	-
07.4163.614300. HEALTH INSURANCE EXPENSE	13,980	20,961	-	7,203	-
07.4163.614400. FICA TAXES	9,800	7,712	2,339	1,694	-
07.4163.621050. PPE SUPPLIES	-	-	-	-	-
07.4163.621100. OFFICE SUPPLIES	-	-	-	-	-
07.4163.621102. CLINIC SUPPLIES	-	669	-	-	-
07.4163.621600. COMPUTER SUPPLIES	-	-	-	-	-
07.4163.621900. MISCELLANEOUS EXPENSE	-	-	-	-	-
07.4163.622100. CHEMICALS & SUPPLIES	-	-	-	-	-
07.4163.623200. TESTING	-	-	-	-	-
07.4163.633700. ADVERTISING	1,900	-	-	1,166	-
07.4163.634540. CELL PHONE EXPENSE	-	1,937	226	-	-
07.4163.637200. TRAVEL	-	119	-	-	-
07.4163.638300. EDUCATION AND TRAINING	-	-	-	-	-
07.4163.639700. CONTRACTUAL SERVICES EXPENSE	-	5,846	-	-	-
<b>Total Expenditure</b>	<b>153,782</b>	<b>136,026</b>	<b>33,135</b>	<b>33,233</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (1,356)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>4166. CITY READINESS INITIATIVE</b>					
<b>Revenue</b>					
07.4166.332400. FEDERAL GRANTS	\$ -	\$ -	\$ -	-	-
07.4166.334100. STATE GRANTS	25,000	24,788	24,201	24,201	25,000
<b>Total Revenue</b>	<b>25,000</b>	<b>24,788</b>	<b>24,201</b>	<b>24,201</b>	<b>25,000</b>
<b>Expenditure</b>					
07.4166.611100. SALARIES & WAGES	19,005	19,328	18,662	18,662	19,194
07.4166.614300. HEALTH INSURANCE EXPENSE	-	382	-	-	36
07.4166.614400. FICA TAXES	1,453	1,485	1,428	1,428	1,453
07.4166.621100. OFFICE SUPPLIES	342	573	175	175	100
07.4166.621101. VACCINE CLINIC SUPPLIES & EXP	-	-	-	-	-

GRANT FUND	2023 BUDGET	2023	2024 BUDGET	2024	2025 BUDGET
	AMENDED	ACTUAL	AMENDED	YEAR END ESTIMATE	PROPOSED
07.4166.621900. MISCELLANEOUS EXPENSE	75	75	-	-	-
07.4166.622400. EMERGENCY SUPPLIES	500	-	486	486	419
07.4166.622300. MACHINERY & EQUIP UNDER K5	-	1,463	-	-	-
07.4166.634540. CELL PHONE EXPENSE	1,300	1,069	1,200	1,200	1,200
07.4166.637200. TRAVEL	2,100	500	2,250	2,250	1,578
07.4166.638300. EDUCATION & TRAINING	225	540	-	-	1,020
<b>Total Expenditure</b>	<b>25,000</b>	<b>25,415</b>	<b>24,201</b>	<b>24,201</b>	<b>25,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (627)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>4169. PH CHILD FATALITY</b>					
<b>Revenue</b>					
07.4169.334100. STATE GRANTS	\$ 4,200	\$ 4,600	\$ -	\$ 4,800	\$ 9,800
<b>Total Revenue</b>	<b>4,200</b>	<b>4,600</b>	<b>-</b>	<b>4,800</b>	<b>9,800</b>
<b>Expenditure</b>					
07.4169.611100. SALARIES & WAGES	3,809	2,243	4,645	113	4,645
07.4169.614300. HEALTH INSURANCE EXPENSE	100	3	-	1	-
07.4169.614400. FICA TAXES	291	172	355	9	355
07.4169.621900. MISCELLANEOUS EXPENSE	-	150	-	150	-
07.4169.637200. TRAVEL	-	-	-	-	-
07.4169.638300. EDUCATION AND TRAINING	-	-	-	-	-
<b>Total Expenditure</b>	<b>4,200</b>	<b>2,567</b>	<b>5,000</b>	<b>273</b>	<b>5,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 2,033</b>	<b>\$ (5,000)</b>	<b>\$ 4,527</b>	<b>\$ 4,800</b>
<b>4170. PH EPR (PREV INCL CRI/EBOLA)</b>					
<b>Revenue</b>					
07.4170.332400. FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
07.4170.334100. STATE GRANTS	22,000	32,187	46,705	46,705	47,894
07.4170.33xxxx. OTHER FUNDING	-	-	-	19,000	-
<b>Total Revenue</b>	<b>22,000</b>	<b>32,187</b>	<b>46,705</b>	<b>65,705</b>	<b>47,894</b>
<b>Expenditure</b>					
07.4170.611100. SALARIES & WAGES	14,639	28,041	41,535	44,119	40,435
07.4170.614300. HEALTH INSURANCE EXPENSE	-	349	36	2,026	109
07.4170.614400. FICA TAXES	-	2,096	3,177	3,376	3,057
07.4170.621100. OFFICE SUPPLIES EXPENSE	29	574	457	369	188
07.4170.621101. VACCINE CLINIC SUPPLIES & EXP	2,000	-	-	-	-
07.4170.621900. MISCELLANEOUS EXPENSE	2,952	-	-	-	-
07.4170.XXXXXX. EMERGENCY SUPPLIES	-	735	486	-	550
07.4170.623300. MACHINERY UNDER 5K	-	-	-	-	-
07.4170.634540. CELL PHONE EXPENSE	1,380	1,635	1,500	1,740	1,800
07.4170.636300. EQUIPMENT REPAIR & MAINT	-	-	-	-	-
07.4170.637200. TRAVEL	775	-	-	889	1,245
07.4170.638300. EDUCATION & TRAINING EXPENSE	225	-	-	1,588	510
07.4170.639700. CONTRACTURAL SERVICES	-	75	-	-	-
<b>Total Expenditure</b>	<b>22,000</b>	<b>33,505</b>	<b>47,191</b>	<b>54,107</b>	<b>47,894</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (1,318)</b>	<b>\$ (486)</b>	<b>\$ 11,598</b>	<b>\$ -</b>

GRANT FUND	2023 BUDGET	2023	2024 BUDGET	2024	2025 BUDGET
	AMENDED	ACTUAL	AMENDED	YEAR END ESTIMATE	PROPOSED
<b>4171. AMENDMENT 35 IMMUNIZATIONS</b>					
<b>Revenue</b>					
07.4171.334100. STATE GRANTS	\$ 25,115	\$ 17,819	\$ -	\$ 17,311	\$ 17,311
<b>Total Revenue</b>	<b>25,115</b>	<b>17,819</b>	<b>-</b>	<b>17,311</b>	<b>17,311</b>
<b>Expenditure</b>					
07.4171.621100. OFFICE SUPPLIES EXPENSE	-	-	-	600	600
07.4171.621102. CLINIC EXPENSE	5,000	136	144	-	-
07.4171.621900. MISCELLANEOUS EXPENSE	7,615	72	-	-	-
07.4171.622100. CHEMICALS & SUPPLIES	5,000	30	-	-	-
07.4171.636300. EQUIPMENT REPAIR & MAINT	3,500	-	-	-	-
07.4171.637200. TRAVEL	2,000	-	-	-	-
07.4171.638300. EDUCATION & TRAINING EXPENSE	1,000	-	-	468	500
07.4171.639700. CONTRACTUAL SERVICES EXPENSE	1,000	3,386	6,000	3,233	5,000
<b>Total Expenditure</b>	<b>25,115</b>	<b>3,623</b>	<b>6,144</b>	<b>4,301</b>	<b>6,100</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 14,196</b>	<b>\$ (6,144)</b>	<b>\$ 13,010</b>	<b>\$ 11,211</b>
<b>4172. WIC PROGRAM</b>					
<b>Revenue</b>					
07.4172.334100. STATE GRANTS	\$ 43,100	\$ 49,296	\$ 45,277	\$ 27,385	\$ 60,844
07.4172.345604. WIC FUNDING	-	-	-	-	-
<b>Total Revenue</b>	<b>43,100</b>	<b>49,296</b>	<b>45,277</b>	<b>27,385</b>	<b>60,844</b>
<b>Expenditure</b>					
07.4172.611100. SALARIES & WAGES	35,212	39,974	37,851	37,851	51,926
07.4172.614300. HEALTH INSURANCE EXPENSE	-	72	36	36	72
07.4172.614400. FICA TAXES	2,694	3,053	2,894	2,894	3,972
07.4172.621100. OFFICE SUPPLIES	500	244	200	200	500
07.4172.621102. CLINIC EXPENSE	500	391	200	200	200
07.4172.621600. COMPUTER SUPPLIES	300	1,590	-	-	-
07.4172.621900. MISCELLANEOUS EXPENSE	1,274	175	-	-	-
07.4172.622100. CHEMICALS & SUPPLIES	-	-	-	-	-
07.4172.631100. POSTAGE SHIPPING & BOX RENT	600	255	206	206	-
07.4172.633700. ADVERTISING & PROMOTION	720	-	150	150	-
07.4172.634550. CELL PHONE EXPENSE	1,300	1,068	1,100	1,100	1,080
07.4172.637200. TRAVEL	-	347	900	900	1,200
07.4172.638300. EDUCATION & TRAINING	-	385	740	740	694
07.4172.638600. OUTREACH EXPENSES	-	733	1,000	1,000	1,200
07.4172.639700. CONTRACTUAL SERVICE EXPENSE	-	-	-	-	-
<b>Total Expenditure</b>	<b>43,100</b>	<b>48,287</b>	<b>45,277</b>	<b>45,277</b>	<b>60,844</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,009</b>	<b>\$ -</b>	<b>\$ (17,892)</b>	<b>\$ -</b>
<b>4175. COMM HLTH ASSESSMENT PLAN-CHAP</b>					
<b>Revenue</b>					
07.4175.334100. STATE GRANTS	\$ 12,700	\$ -	\$ 5,000	\$ -	\$ -
<b>Total Revenue</b>	<b>12,700</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>

GRANT FUND	2023 BUDGET	2023	2024 BUDGET	2024	2025 BUDGET
	AMENDED	ACTUAL	AMENDED	YEAR END ESTIMATE	PROPOSED
<b>Expenditure</b>					
07.4175.611100. SALARIES & WAGES	5,442	-	-	-	-
07.4175.614300. ER HEALTH INSURANCE	650	-	-	-	-
07.4175.614400. FICA TAXES	416	-	-	-	-
07.4175.621900. MISCELLANEOUS EXPENSE	117	-	-	-	-
07.4175.633500. DUES & MEETING EXPENSE	-	43	-	-	-
07.4175.633700. ADVERTISING EXPENSE	-	-	-	-	-
07.4175.639700. CONTRACTUAL EXPENSE	5,175	2,284	5,000	2,400	5,000
<b>Total Expenditure</b>	<b>11,800</b>	<b>2,327</b>	<b>5,000</b>	<b>2,400</b>	<b>5,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 900</b>	<b>\$ (2,327)</b>	<b>\$ -</b>	<b>\$ (2,400)</b>	<b>\$ (5,000)</b>
<b>4179. OPIOID</b>					
<b>Revenue</b>					
07.4179.378000. OTHER GRANT FUNDING	\$ -	\$ 30,442	\$ 31,670	\$ 5,000	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>30,442</b>	<b>31,670</b>	<b>5,000</b>	<b>-</b>
<b>Expenditure</b>					
07.4179.621900. MISCELLANEOUS EXPENSE	-	7,246	19,670	1,200	-
07.4179.633700. ADVERTISING	-	-	-	5,000	-
07.4179.639700. CONTRACTUAL SERVICES	-	4,005	12,000	8,711	4,250
<b>Total Expenditure</b>	<b>-</b>	<b>11,251</b>	<b>31,670</b>	<b>14,911</b>	<b>4,250</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 19,191</b>	<b>\$ -</b>	<b>\$ (9,911)</b>	<b>\$ (4,250)</b>
<b>4182. IMM #3</b>					
<b>Revenue</b>					
07.4182.332400. FEDERAL GRANT	\$ -	\$ -	\$ -	\$ -	\$ -
07.4182.334100. STATE GRANT	49,781	43,398	41,027	37,182	25,312
<b>Total Revenue</b>	<b>49,781</b>	<b>43,398</b>	<b>41,027</b>	<b>37,182</b>	<b>25,312</b>
<b>Expenditure</b>					
07.4182.611100. SALARIES & WAGES	38,957	30,889	27,600	27,600	16,720
07.4182.614300. ER HEALTH INSURANCE	3,669	4,861	3,600	3,600	1,200
07.4182.614400. FICA TAXES	2,980	2,117	2,111	2,111	1,300
07.4182.621102. CLINIC EXPENSE	1,500	1,301	-	-	2,000
07.4182.623300. MACHINERY & EQUIP UNDER 5K	-	1,361	-	-	-
07.4182.634540. CELL PHONE EXPENSE	1,475	680	1,716	1,716	858
07.4182.638300. EDUCATION & TRAINING	1,200	-	-	-	-
07.4182.639700. CONTRACTUAL SERVICES EXPENSE	-	4,861	6,000	2,155	3,234
<b>Total Expenditure</b>	<b>49,781</b>	<b>46,070</b>	<b>41,027</b>	<b>37,182</b>	<b>25,312</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (2,672)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>4190. CDC INFRASTRUCTURE</b>					
<b>Revenue</b>					
07.4190.332400. FEDERAL GRANT	\$ -	\$ -	\$ -	\$ -	\$ -
07.4190.334100. STATE GRANT	49,781	715	41,027	72,702	101,906
<b>Total Revenue</b>	<b>49,781</b>	<b>715</b>	<b>41,027</b>	<b>72,702</b>	<b>101,906</b>

GRANT FUND	2023 BUDGET	2023	2024 BUDGET	2024	2025 BUDGET
	AMENDED	ACTUAL	AMENDED	YEAR END ESTIMATE	PROPOSED
<b>Expenditure</b>					
07.4190.611100. SALARIES & WAGES	38,957	664	27,600	31,000	36,400
07.4190.614300. ER HEALTH INSURANCE	3,669	1	3,600	19,500	19,500
07.4190.614400. FICA TAXES	2,980	51	2,111	2,372	2,785
07.4190.621102. CLINIC EXPENSE	1,500	-	-	-	-
07.4190.623300. MACHINERY & EQUIP UNDER 5K	-	-	-	-	-
07.4190.634540. CELL PHONE EXPENSE	1,475	-	1,716	-	-
07.4190.638300. EDUCATION & TRAINING	1,200	-	-	-	-
07.4190.639700. CONTRACTUAL SERVICES EXPENSE	-	-	6,000	-	-
<b>Total Expenditure</b>	<b>49,781</b>	<b>715</b>	<b>41,027</b>	<b>52,872</b>	<b>58,685</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,804</b>	<b>75,025</b>
<b>4410. CSBG GRANT FOOD BAGS</b>					
<b>Revenue</b>					
07.4410.332400. CSBG GRANT FOOD BAGS	\$ 4,000	\$ 1,679	\$ -	\$ -	\$ -
07.4410.332410. CSBG GRANT HOUSING ASSISTANCE	9,000	-	-	-	-
<b>Total Revenue</b>	<b>13,000</b>	<b>1,679</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>					
07.4410.641810. CSBG GRANT FOOD BAGS	4,000	1,679	-	-	-
07.4410.641820. CSBG GRANT HOUSING ASSISTANCE	9,000	-	-	-	-
<b>Total Expenditure</b>	<b>13,000</b>	<b>1,679</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>6516. PC ARCHIVES</b>					
<b>Revenue</b>					
07.6516.332400. FEDERAL REIMBURSEMENT	\$ -	\$ 4,338	\$ -	\$ -	\$ -
07.6516.334100. STATE GRANTS	-	-	-	-	-
07.6516.341830. MISC GRANT REIMBURSEMENT	5,000	-	-	-	-
<b>Total Revenue</b>	<b>5,000</b>	<b>4,338</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>					
07.6516.639700. CONTRACTUAL EXPENSE	5,000	4,318	-	-	-
<b>Total Expenditure</b>	<b>5,000</b>	<b>4,318</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>6518. HISTORIC PRESERVATION</b>					
<b>Revenue</b>					
07.6518.334122. STATE HIST CLG- PARIS MILL	\$ 200,000	\$ -	\$ 200,000	\$ 22,621	\$ 400,000
07.6518.374100. TRANSFER FROM OTHER FUND	-	-	-	-	-
<b>Total Revenue</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>22,621</b>	<b>400,000</b>
<b>Expenditure</b>					
07.6518.621922. CLG - PARIS MILL	200,000	-	200,000	-	400,000
<b>Total Expenditure</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>400,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,621</b>	<b>\$ -</b>

GRANT FUND	2023 BUDGET	2023	2024 BUDGET	2024	2025 BUDGET
	AMENDED	ACTUAL	AMENDED	YEAR END ESTIMATE	PROPOSED
<b>6519. NATIONAL HERITAGE AREA SPNHA</b>					
<b>Revenue</b>					
07.6519.332400. FEDERAL REIMBURSEMENT	\$ 392,332	\$ 377,435	\$ 375,000	\$ 552,332	\$ 552,332
<b>Total Revenue</b>	<b>392,332</b>	<b>377,435</b>	<b>375,000</b>	<b>552,332</b>	<b>552,332</b>
<b>Expenditure</b>					
07.6519.611100. SALARIES & WAGES	94,974	92,183	94,974	94,974	94,974
07.6519.614300. HEALTH INSURANCE EXPENSE	45,093	41,825	45,093	45,093	45,093
07.6519.614400. FICA TAXES	7,265	6,444	7,265	7,265	7,265
07.6519.637200. TRAVEL	-	3,361	-	2,000	2,000
07.6519.638500. INTERPRETIVE PROJECTS	-	6,542	-	3,000	3,000
07.6519.639700. CONTRACTUAL SERVICES EXPENSE	145,000	151,312	127,668	300,000	300,000
07.6519.672400. GRANT MATCH	100,000	75,548	100,000	100,000	100,000
<b>Total Expenditure</b>	<b>392,332</b>	<b>377,215</b>	<b>375,000</b>	<b>552,332</b>	<b>552,332</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 220</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>9400. ROAD RECONSTRUCTION</b>					
<b>Revenue</b>					
07.9500.341830. MISC GRANT REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 850,000
07.9500.374100. TRANSFER-IN FROM OTHER FUND	-	-	-	-	160,000
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,010,000</b>
<b>Expenditure</b>					
07.9500.XXXXXX. CONTRACT SERVICES	-	-	-	-	1,010,000
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,010,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>9500. HOUSING PROJECT - IHOP w/DOLA</b>					
<b>Revenue</b>					
07.9500.341830. MISC GRANT REIMBURSEMENT (DOLA)	\$ -	\$ -	\$ 108,750	\$ 108,750	\$ -
07.9500.374100. TRANSFER-IN FROM OTHER FUND	-	-	32,625	32,625	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>141,375</b>	<b>141,375</b>	<b>-</b>
<b>Expenditure</b>					
07.9500.672330. CONTRIBUTIONS TO HOUSING	-	-	141,375	141,375	-
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>141,375</b>	<b>141,375</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,209,892</b>	<b>\$ 944,819</b>	<b>\$ 1,797,518</b>	<b>\$ 1,174,524</b>	<b>\$ 2,916,492</b>
<b>TOTAL EXPENDITURES</b>	<b>1,208,992</b>	<b>915,701</b>	<b>1,809,148</b>	<b>1,202,920</b>	<b>2,899,731</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 900</b>	<b>\$ 29,118</b>	<b>\$ (11,630)</b>	<b>\$ (28,396)</b>	<b>\$ 16,761</b>

**BAILEY LIBRARY FUND (08)**  
**PROJECTED FUND BALANCE**

PROJECTED FUND BALANCE: 12/31/2023 **\$ 633,998**

**2024**

Plus Projected Revenues	118,383
Less Projected Expenses	39,831

NET INCREASE (DECREASE) IN FUND BALANCE	<u>78,552</u>
PROJECTED FUND BALANCE AS OF 12/31/2024	<u><b>\$ 712,550</b></u>

**2025**

Plus Projected Revenues	35,000
Less Projected Expenses	92,854

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(57,854)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u><b>\$ 654,697</b></u>

**BAILEY LIBRARY FUND**

	2023 BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET PROPOSED
<b>5500. BAILEY LIBRARY</b>					
<b>Revenue</b>					
08.5500.361200. INTEREST	\$ -	\$ 8,998	\$ -	\$ 34,845	\$ 35,000
08.5500.367200. DONATIONS	-	625,000	-	83,538	-
<b>Total Revenue</b>	<b>-</b>	<b>633,998</b>	<b>-</b>	<b>118,383</b>	<b>35,000</b>
<b>Expenditure</b>					
08.5500.611100. SALARIES & WAGES	-	-	7,450	17,839	17,839
08.5500.614300. HEALTH INSURANCE EXPENSE	-	-	18,000	-	26,000
08.5500.611100. FICA	-	-	570	1,365	1,365
08.5500.619300. LIBRARY BOARD EXPENSE	-	-	300	-	-
08.5500.621100. OFFICE SUPPLIES EXPENSE	-	-	1,000	-	2,000
08.5500.621600. COMPUTER SUPPLIES EXPENSE	-	-	10,000	10,000	10,000
08.5500.621900. MISCELLANEOUS EXPENSE	-	-	1,000	2,700	5,000
08.5500.631100. POSTAGE EXPENSE	-	-	100	-	-
08.5500.634550. INTERNET EXPENSE	-	-	1,000	-	-
08.5500.636300. EQUIPMENT REPAIR & MAINT	-	-	500	-	20,000
08.5500.637200. TRAVEL	-	-	1,000	367	500
08.5500.638300. EDUCATION & TRAINING	-	-	750	-	-
08.5500.638500. NEWSPAPERS & SUBSCRIPTIONS	-	-	300	-	150
08.5500.638500. PROGRAMMING	-	-	10,000	7,560	10,000
	-	-	<b>51,970</b>	<b>39,831</b>	<b>92,854</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 633,998</b>	<b>\$ (51,970)</b>	<b>\$ 78,552</b>	<b>\$ (57,854)</b>

**E-911 AUTHORITY FUND (09)**  
**PROJECTED FUND BALANCE**

PROJECTED FUND BALANCE: 12/31/2023 **\$ 797,052**

**2024**

Plus Projected Revenues	766,262
Less Projected Expenses	592,400

NET INCREASE (DECREASE) IN FUND BALANCE	<u>173,862</u>
PROJECTED FUND BALANCE AS OF 12/31/2024	<u><b>\$ 970,914</b></u>

**2025**

Plus Projected Revenues	766,262
Less Projected Expenses	990,797

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(224,535)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u><b>\$ 746,379</b></u>

**E-911 AUTHORITY FUND**

	<b>2023 BUDGET ADOPTED</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET AMENDED</b>	<b>2024 YEAR END ESTIMATE</b>	<b>2025 BUDGET PROPOSED</b>
<b>2152. E-911 TARIFF</b>					
<b>Revenue</b>					
09.2152.368400. PROVIDER EMERG TELE CHARGE	\$ 583,359	\$ 621,489	\$ 590,000	\$ 673,496	\$ 673,496
09.2152.368500. STATE NEXT GEN SURCHARGE		45,402	45,000	47,048	47,048
09.2152.368600. STATE PREPAID WIRELESS CHARGE	41,500	43,482	55,000	45,718	45,718
<b>Total Revenue</b>	<b>624,859</b>	<b>710,373</b>	<b>690,000</b>	<b>766,262</b>	<b>766,262</b>
<b>Expenditure</b>					
09.2152.611100. SALARIES & WAGES	350,125	266,847	473,389	302,397	473,389
09.2152.611101. OVERTIME	-	-	-	46,794	30,000
09.2152.611103. HOLIDAY	-	-	-	15,853	15,000
09.2152.621900. MISCELLANEOUS EXPENSE	100	229	300	-	-
09.2152.631100. POSTAGE SHIPPING & BOX RENT	50	108	50	-	50
09.2152.636300. EQUIPMENT REPAIR & MAINT	1,000	595	1,000	750	1,000
09.2152.637200. TRAVEL	-	57	-	-	-
09.2152.638300. EDUCATION & TRAINING	6,000	2,273	6,000	3,000	6,000
09.2152.639700. CONTRACTUAL SERVICES	149,170	138,397	154,000	154,000	155,752
09.2152.640000. FISCAL PLAN CONTINGENCY	-	4,489	50,000	10,000	50,000
09.2152.656000. TREASURER COLLECTION FEE	6,659	6,767	6,659	7,000	7,000
09.2152.661000. DEBT SERVICE-PRINCIPAL	63,972	61,409	47,606	47,606	47,606
09.2152.662000. DEBT SERVICE-INTEREST	-	4,378	3,592	5,000	5,000
09.2152.694100. CAPITAL EXPENDITURE	223,000	18,319	200,000	-	200,000
	<b>800,076</b>	<b>503,868</b>	<b>942,596</b>	<b>592,400</b>	<b>990,797</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (175,217)</b>	<b>\$ 206,505</b>	<b>\$ (252,596)</b>	<b>\$ 173,862</b>	<b>\$ (224,535)</b>

**SEIZURE FUND (10)**  
**PROJECTED FUND BALANCE**

PROJECTED FUND BALANCE: 12/31/2023 \$ 50,495

**2024**

Plus Projected Revenues	2,160
Less Projected Expenses	569

NET INCREASE (DECREASE) IN FUND BALANCE	<u>1,591</u>
PROJECTED FUND BALANCE AS OF 12/31/2024	<u><u>\$ 52,086</u></u>

**2025**

Plus Projected Revenues	2,000
Less Projected Expenses	750

NET INCREASE (DECREASE) IN FUND BALANCE	<u>1,250</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u><u>\$ 53,336</u></u>

SEIZURE FUND	2023 BUDGET	2023	2024 BUDGET	2024 YEAR	2025
	ADOPTED	ACTUAL	ADOPTED	END ESTIMATE	BUDGET PROPOSED
<b>2111. SEIZURE FUNDS - FEDERAL</b>					
Revenue					
10.2111.361200. INTEREST	\$ -	\$ 3,187	\$ 1,924	\$ 2,060	\$ 2,000
<b>Total Revenue</b>	<b>-</b>	<b>3,187</b>	<b>1,924</b>	<b>2,060</b>	<b>2,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 3,187</b>	<b>\$ 1,924</b>	<b>\$ 2,060</b>	<b>\$ 2,000</b>
<b>2117. DARE DONATIONS</b>					
Revenue					
10.2111.361200. INTEREST	\$ -	\$ 50	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditure					
10.2117.621900. MISCELLANEOUS EXPENSE	-	-	-	-	-
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2119. VICTIMS OF CRIME SERVICES</b>					
Revenue					
10.2119.341500. COURT ORDERED DONATIONS	\$ -	\$ 306	\$ 267	\$ -	\$ -
10.2119.341502. VICTIM SERVICES FUNDS	-	(209)	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>97</b>	<b>267</b>	<b>-</b>	<b>-</b>
Expenditure					
10.2119.621900. MISCELLANEOUS EXPENSE	-	160	369	569	750
<b>Total Expenditure</b>	<b>-</b>	<b>160</b>	<b>369</b>	<b>569</b>	<b>750</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (63)</b>	<b>\$ (102)</b>	<b>\$ (569)</b>	<b>\$ (750)</b>
<b>2123. COMMUNITY SERVICES</b>					
Revenue					
10.2131.367200. DONATIONS	\$ -	\$ 806	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>806</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 806</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2131. OFFICER WELFARE</b>					
Revenue					
10.2131.367200. DONATIONS	\$ -	\$ 100	\$ 100	\$ 100	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 4,239</b>	<b>\$ 2,291</b>	<b>\$ 2,160</b>	<b>\$ 2,000</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>160</b>	<b>369</b>	<b>569</b>	<b>750</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 4,079</b>	<b>\$ 1,922</b>	<b>\$ 1,591</b>	<b>\$ 1,250</b>

**PUBLIC WORKS FUND (11)**  
**PROJECTED FUND BALANCE**

PROJECTED FUND BALANCE: 12/31/2023 \$ 7,690,824

**2024**

Plus Projected Revenues	8,006,588	
Less Projected Expenses	14,217,315	
NET INCREASE (DECREASE) IN FUND BALANCE		<u>(6,210,727)</u>
PROJECTED FUND BALANCE AS OF 12/31/2024		<u><u>\$ 1,480,097</u></u>

**2025**

Plus Projected Revenues	7,687,773	
Less Projected Expenses	8,134,257	
NET INCREASE (DECREASE) IN FUND BALANCE		<u>(446,484)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025		<u><u>\$ 1,033,613</u></u>

**Public Works Fund**

	2023 BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET PROPOSED
<b>2419. SAFETY</b>					
<b>Expenditure</b>					
11.2419.621300. SAFETY APPAREL	\$ 6,500	\$ 3,974	\$ 6,500	\$ 13,475	\$ 12,000
11.2419.621400. SAFETY EQUIPMENT	-	13,685	15,000	8,847	12,000
11.2419.638300. EDUCATION & TRAINING EXPENSE	3,000	3,457	3,000	3,388	3,000
<b>Total Expenditure</b>	<b>9,500</b>	<b>21,116</b>	<b>24,500</b>	<b>25,710</b>	<b>27,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (9,500)</b>	<b>\$ (21,116)</b>	<b>\$ (24,500)</b>	<b>\$ (25,710)</b>	<b>\$ (27,000)</b>
<b>2995. WEED CONTROL</b>					
<b>Expenditure</b>					
11.2995.639700. CONTRACTUAL SERVICES EXPENSE	\$ 30,000	\$ 39,545	\$ 30,000	\$ 30,917	\$ -
<b>Total Expenditure</b>	<b>30,000</b>	<b>39,545</b>	<b>30,000</b>	<b>30,917</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (30,000)</b>	<b>\$ (39,545)</b>	<b>\$ (30,000)</b>	<b>\$ (30,917)</b>	<b>\$ -</b>
<b>3131. CONSTRUCTION</b>					
<b>Expenditure</b>					
11.3131.624900. ROAD BASE	\$ -	\$ -	\$ -	\$ 512,511	\$ -
11.3131.624901. CHIP AGGREGATE	-	-	-	-	-
11.3131.624902. OTHER ROAD MATERIALS	-	-	-	-	-
11.3131.635500. SURVEYOR/ARCHITECT FEE	-	-	-	57,302	-
11.3131.639700. CONTRACTUAL SERVICES	-	-	1,000	2,760,341	400,000
11.3131.643000. DUST SUPPRESSANT	-	-	-	239,159	-
11.3131.691500. ROW PURCHASE EXPENSE	-	-	-	5,500	-
11.3131.691600. ROW EQUIPMENT EXPENSE	1,600	52	5,300	20,404	-
11.3131.694300. CAPITAL EXPENSE ROAD PROJECTS	-	-	-	826,239	-
<b>Total Expenditure</b>	<b>1,600</b>	<b>52</b>	<b>6,300</b>	<b>4,421,456</b>	<b>400,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,600)</b>	<b>\$ (52)</b>	<b>\$ (6,300)</b>	<b>\$ (4,421,456)</b>	<b>\$ (400,000)</b>
<b>3141. PW MAINTENANCE</b>					
<b>Expenditure</b>					
11.3141.621900. MISCELLANEOUS EXPENSE	\$ 200	\$ 152	\$ 1,200	\$ 2,714	\$ 200
11.3141.622500. CLOTHING & UNIFORM EXPENSE	36,000	30,083	46,000	49,362	29,170
11.3141.623000. TANK INSPECTION FEES	5,000	2,760	5,000	420	2,800
11.3141.623100. MOTOR FUEL EXPENSE	100,000	105,659	120,000	95,340	430,000
11.3141.623300. MACHINERY & EQUIP UNDER 5K	20,000	16,674	25,000	13,996	15,000
11.3141.623400. OIL LUBE & ANTI-FREEZE	50,000	41,666	50,000	24,080	50,000
11.3141.623500. DIESEL FUEL EXPENSE	430,000	319,624	430,000	295,103	340,000
11.3141.623600. EQUIPMENT BLADES EXPENSE	45,000	38,495	65,000	65,000	45,000
11.3141.623900. TIRES AND TUBES EXPENSE	75,000	14,186	75,000	75,000	50,000
11.3141.624000. EQUIP & TOOLS RENTAL >500	-	135	1,000	1,000	-
11.3141.624100. TOOL EXPENSE	7,500	8,975	11,900	19,871	10,000
11.3141.624101. TOOL ALLOWANCE	2,900	2,104	-	208	-
11.3141.624200. DECALS	-	-	5,000	2,305	850
11.3141.624500. SHOP SUPPLIES EXPENSE	15,000	17,313	15,000	43,127	15,000
11.3141.624600. WELDING SUPPLIES	8,000	10,580	8,000	5,364	8,000
11.3141.624800. FENCING SUPPLIES	500	-	1,500	1,500	500

**Public Works Fund**

	2023 BUDGET	2023	2024	2024	2025
	ADOPTED	ACTUAL	BUDGET	YEAR END	BUDGET
			AMENDED	ESTIMATE	PROPOSED
11.3141.624900. ROAD BASE	-	14,146	750,000	1,424,722	300,000
11.3141.624901. CHIP AGGREGATE	-	-	500,000	-	-
11.3141.624902. OTHER ROAD MATERIALS	50,000	67,668	50,000	31	-
11.3141.624903. GEO-SYTHETICS	1,500	4,285	5,000	-	1,500
11.3141.624904. EROSION SUPPLIES	500	-	23,500	5,000	500
11.3141.624905. GUARD RAIL REPAIR	10,000	15,036	20,000	-	10,000
11.3141.635500. SURVEYOR/ARCHITECT FEE	2,000	1,463	30,000	276,312	10,000
11.3141.636200. CONTRACT REPAIR/LABOR EXP	200,000	109,949	200,000	177,019	145,000
11.3141.636300. EQUIPMENT REPAIR & MAINT	255,000	264,983	300,000	476,465	248,000
11.3141.639700. CONTRACTUAL SERVICES EXPENSE	1,500	2,792	100,000	431,273	1,500
11.3141.642600. CULVERTS	10,000	-	750,000	11,000	170,000
11.3141.642700. METAL PRODUCTS EXPENSE	5,000	-	5,000	1,005	2,000
11.3141.642600. CATTLE GUARDS	-	-	500,000	-	40,000
11.3141.642900. GRASS SEED	1,000	-	2,000	-	1,000
11.3141.643000. DUST SUPPRESSANT	200,000	231,385	300,000	586,175	500,000
11.3141.643300. WATER LEASE	-	-	-	-	-
11.3141.645200. PIT FEE EXPENSE	8,000	5,780	8,000	8,000	5,000
11.3141.645201. PIT LEASE EXPENSE	5,000	4,840	5,000	5,000	10,000
11.3141.645203. PROJECT SANITATION	-	-	2,000	-	-
11.3141.647300. ROAD OIL SUPPLIES EXPENSE	230,000	1,650	230,000	224,150	50,000
11.3141.647400. ASPHALT PATCH EXPENSE	100,000	47,611	100,000	185,387	100,000
11.3141.653300. MACHINERY & EQUIPMENT RENTAL	20,000	-	20,000	39,548	20,000
11.3141.661000. DEBT SERVICE - PRINCIPAL	279,989	266,508	60,106	70,130	174,608
11.3141.662000. DEBT SERVICE - INTEREST	22,724	16,044	4,622	8,469	25,000
11.3141.683300. CARD LOCK FUEL SYSTEM	2,500	740	2,500	2,500	-
11.3141.694100. CAPITAL EXPENDITURES EQUIP	300,000	320,754	750,000	670,603	300,000
<b>Total Expenditure</b>	<b>2,499,813</b>	<b>1,984,040</b>	<b>5,577,328</b>	<b>5,297,179</b>	<b>3,110,628</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**

**\$ (2,499,813) \$ (1,984,040) \$ (5,577,328) \$ (5,297,179) \$ (3,110,628)**

**3150. PW SNOW & ICE**

**Expenditure**

11.3150.624700. CHAINS EXPENSE	\$ 20,000	\$ 10,150	\$ 40,000	\$ 20,037	\$ 20,000
11.3150.624800. SNOW FENCING	1,000	-	1,000	-	2,000
11.3150.645300. SALT/SAND	25,000	28,124	35,000	30,000	25,000
<b>Total Expenditure</b>	<b>46,000</b>	<b>38,274</b>	<b>76,000</b>	<b>50,037</b>	<b>47,000</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**

**\$ (46,000) \$ (38,274) \$ (76,000) \$ (50,037) \$ (47,000)**

**3168. TRAFFIC CONTROL**

**Expenditure**

11.3168.624200. SIGN EXPENSE	\$ 85,000	\$ 74,543	\$ 100,000	\$ 54,623	\$ 55,000
11.3168.624300. TRAFFIC CONTROL SUPPLIES	4,000	9,265	5,000	24,084	10,000
11.3168.636910. PAINT STRIPING CONTRACT	85,000	-	100,000	-	100,000
<b>Total Expenditure</b>	<b>174,000</b>	<b>83,808</b>	<b>205,000</b>	<b>78,707</b>	<b>165,000</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**

**\$ (174,000) \$ (83,808) \$ (205,000) \$ (78,707) \$ (165,000)**

**Public Works Fund**

	2023 BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET PROPOSED
<b>3172. PW MOTOR POOL</b>					
<b>Revenue</b>					
11.3172.364900. MISCELLANEOUS REIMBURSEMENT	\$ 2,000	\$ 2,279	\$ 1,000	\$ -	\$ 1,000
11.3172.368300. MOTOR FUEL REIMBURSEMENTS	29,500	20,147	30,000	40,326	360,000
11.3172.368310. MOTOR POOL REIMBURSEMENT	-	-	-	-	-
<b>Total Revenue</b>	<b>31,500</b>	<b>22,426</b>	<b>31,000</b>	<b>40,326</b>	<b>361,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 31,500</b>	<b>\$ 22,426</b>	<b>\$ 31,000</b>	<b>\$ 40,326</b>	<b>\$ 361,000</b>
<b>3173. TRANSPORTATION</b>					
<b>Expenditure</b>					
11.3173.639700. CONTRACTUAL SERVICES EXPENSE	\$ 45,000	\$ 45,000	\$ 250,000	\$ 45,000	\$ 45,000
<b>Total Expenditure</b>	<b>45,000</b>	<b>45,000</b>	<b>250,000</b>	<b>45,000</b>	<b>45,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (45,000)</b>	<b>\$ (45,000)</b>	<b>\$ (250,000)</b>	<b>\$ (45,000)</b>	<b>\$ (45,000)</b>
<b>3180. PW ADMINISTRATION</b>					
<b>Revenue</b>					
11.3180.311100. PROPERTY TAXES	\$ 411,729	\$ 402,187	\$ 416,932	\$ 416,929	\$ 437,398
11.3180.311400. DELINQUENT PROPERTY TAXES	-	(72)	-	(27)	-
11.3180.312000. SPECIFIC OWNERSHIP TAXES	53,000	46,219	53,000	30,853	50,000
11.3180.319200. INTEREST ON LATE PAYMENTS	1,200	1,433	1,200	1,078	1,200
11.3180.322200. M V REGISTRATION-CO SHARE	50,000	33,367	50,000	35,685	50,000
11.3180.322900. RIGHT OF WAY PERMITS	10,000	6,495	10,000	4,893	10,000
11.3180.323000. UTILITY CUT PERMITS	10,000	11,060	10,000	17,382	10,000
11.3180.332200. FOREST RESERVE-COUNTY SHARE	110,000	102,948	110,000	91,656	110,000
11.3180.332300. MINERAL LEASING	22,000	43,064	22,000	23,836	24,000
11.3180.332500. CPW IMPACT ASSISTANCE GRANT	12,650	14,533	12,650	13,073	14,000
11.3180.335200. HIGHWAY USERS TAX	5,350,071	5,378,409	5,646,190	5,646,190	6,169,675
11.3180.364900. MISCELLANEOUS REIMBURSEMENT	-	(77)	-	1,029,640	250,000
11.3180.368900. MISCELLANEOUS REVENUE	-	156	-	844	500
11.3180.391100. SALE OF ASSETS	50,000	69,025	60,000	4,230	200,000
11.3180.391200. INSURANCE REIMBURSEMENTS	-	75,403	-	-	-
11.3180.395000. TRANSFER IN	-	-	-	650,000	-
<b>Total Revenue</b>	<b>6,080,650</b>	<b>6,184,150</b>	<b>6,391,972</b>	<b>7,966,262</b>	<b>7,326,773</b>
<b>Expenditure</b>					
11.3180.621100. OFFICE SUPPLIES EXPENSE	7,000	16,259	9,000	11,361	8,000
11.3180.621600. COMPUTER SUPPLIES EXPENSE	4,000	5,980	6,000	150	4,000
11.3180.621900. MISCELLANEOUS EXPENSE	300	193	300	330	500
11.3180.622100. LICENSE PLATES/REGISTRATIONS	-	13	100	104	150
11.3180.623700. FLEET DEPT USE ONLY	-	-	-	2,277	-
11.3180.624400. RADIO SUPPLIES EXPENSE	3,000	2,077	6,000	20,396	6,000
11.3180.631100. POSTAGE SHIPPING & BOX RENT	200	75	200	62	200
11.3180.632400. COPYING EXPENSE	-	-	-	-	-
11.3180.633100. PUBLIC NOTICES	-	-	-	-	-
11.3180.633300. SUBSCRIPTIONS	6,547	10,681	8,500	618	1,500
11.3180.633500. DUES & MEETINGS EXPENSE	2,000	1,885	2,000	4,197	2,000
11.3180.634100. ELECTRICITY EXPENSE	50,000	39,599	50,000	48,386	47,000
11.3180.634200. WATER & SANITATION EXPENSE	35,000	22,448	25,000	22,012	25,000
11.3180.634400. HEATING FUEL EXPENSE	60,000	60,799	60,000	99,241	70,000
11.3180.634500. TELEPHONE EXPENSE	8,000	7,349	8,000	5,243	7,000

**Public Works Fund**

	2023 BUDGET	2023	2024	2024	2025
	ADOPTED	ACTUAL	BUDGET	YEAR END	BUDGET
			AMENDED	ESTIMATE	PROPOSED
11.3180.634540. CELL PHONE EXPENSE	15,000	11,368	15,000	13,384	10,000
11.3180.634550. INTERNET EXPENSE	9,000	6,348	9,000	3,956	7,000
11.3180.636300. EQUIPMENT REPAIR & MAINT	4,000	2,716	3,000	682	3,000
11.3180.636600. FACILITIES USE ONLY-MAINT&RP	1,000	347	3,000	-	500
11.3180.637200. TRAVEL	4,000	2,538	4,000	1,887	4,000
11.3180.638200. BOOK EXPENSE	500	743	1,000	-	200
11.3180.638300. EDUCATION & TRAINING EXPENSE	4,500	1,330	4,500	3,236	4,500
11.3180.639700. CONTRACTUAL SERVICES		-	150,000	1,442	-
11.3180.639900. MEDICAL EXPENSE	5,000	3,755	5,000	3,668	2,700
11.3180.651000. INSURANCE EXPENSE	264,667	231,995	264,667	267,077	233,738
11.3180.656000. TREASURER COLLECTION FEE	15,300	12,997	15,300	15,334	14,000
11.3180.661100. CDL LICENSES EXPENSE	3,000	950	3,000	21,006	15,000
<b>Total Expenditure</b>	<b>502,014</b>	<b>442,445</b>	<b>652,567</b>	<b>546,050</b>	<b>465,988</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      **\$ 5,578,636   \$ 5,741,705   \$ 5,739,405   \$ 7,420,212   \$ 6,860,785**

**3181. SALARY ALLOCATION**

<b>Expenditure</b>					
11.3181.611100. SALARIES & WAGES	\$ 2,740,877	\$ 2,043,240	\$ 3,186,195	\$ 2,611,945	\$ 2,792,859
11.3181.611101. OVERTIME	60,000	57,156	-	188,891	60,000
11.3181.614200. WORKER'S COMP INSURANCE	86,454	61,215	61,215	74,448	48,298
11.3181.614300. HEALTH INSURANCE EXPENSE	907,200	609,627	924,000	641,134	752,830
11.3181.614400. FICA TAXES	209,677	154,447	243,744	199,814	213,654
11.3181.651001. LONG TERM DISABILITY INS	6,000	7,233	6,000	6,027	6,000
<b>Total Expenditure</b>	<b>4,010,208</b>	<b>2,932,918</b>	<b>4,421,154</b>	<b>3,722,259</b>	<b>3,873,641</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      **\$ (4,010,208)   \$ (2,932,918)   \$ (4,421,154)   \$ (3,722,259)   \$ (3,873,641)**

**TOTAL REVENUES**      **\$ 6,112,150   \$ 6,206,576   \$ 6,422,972   \$ 8,006,588   \$ 7,687,773**

**TOTAL EXPENDITURES**      **7,318,135   5,587,198   11,242,849   14,217,315   8,134,257**

**NET REVENUES OVER (UNDER) EXPENDITURES**      **\$ (1,205,985)   \$ 619,378   \$ (4,819,877)   \$ (6,210,727)   \$ (446,484)**

**HUMAN SERVICES FUND (12)**  
**PROJECTED FUND BALANCE**

PROJECTED FUND BALANCE: 12/31/2023 **\$ 752,109**

**2024**

Plus Projected Revenues	7,033,267
Less Projected Expenses	6,793,950

NET INCREASE (DECREASE) IN FUND BALANCE	<u>239,317</u>
PROJECTED FUND BALANCE AS OF 12/31/2024	<u><b>\$ 991,426</b></u>

**2025**

Plus Projected Revenues	7,746,589
Less Projected Expenses	7,762,903

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(16,314)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u><b>\$ 975,112</b></u>

**HUMAN SERVICES FUND**

	2023 BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET PROPOSED
<b>4409. NON-ALLOCATED ADMIN</b>					
<b>Revenue</b>					
12.4409.334695. NON-ADMIN UNALLOCATED REVENUE	\$ 28,058	\$ 31,925	\$ 10,423	\$ 12,448	\$ 10,423
<b>Total Revenue</b>	<b>28,058</b>	<b>31,925</b>	<b>10,423</b>	<b>12,448</b>	<b>10,423</b>
<b>Expenditure</b>					
12.4409.611100. SALARIES & WAGES	-	21,778	-	-	-
12.4409.621905. NON-ADMIN UNALLOCATED EXPENSE	28,058	11,940	30,000	-	-
<b>Total Expenditure</b>	<b>28,058</b>	<b>33,718</b>	<b>30,000</b>	<b>12,448</b>	<b>10,423</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (1,793)</b>	<b>\$ (19,577)</b>	<b>\$ -</b>	<b>\$ -</b>

**4410. DHS ADMINISTRATION**

<b>Revenue</b>					
12.4410.311100. PROPERTY TAXES	\$ 423,166	\$ 422,258	\$ 428,513	\$ 424,163	\$ 449,548
12.4410.311400. DELINQUENT PROPERTY TAXES	221	(65)	-	(32)	-
12.4410.312000. SPECIFIC OWNERSHIP TAXES	54,217	48,487	37,500	18,915	18,915
12.4410.319200. INTEREST ON LATE PAYMENTS	1,230	1,503	-	193	193
12.4410.334600. REVENUE EARNED	388,901	326,992	296,070	402,380	413,557
12.4410.334620. HCPF INCENTIVES	15,042	21,797	20,836	30,657	30,657
12.4410.336200. CLAIMS COLLECTION INCENTIVES	-	5,448	300	3,354	-
12.4410.336201. IV-D FEDERAL INCENTIVE	-	-	-	8,929	-
12.4410.364900. MISCELLANEOUS REIMBURSEMENT	702	6,282	-	-	-
12.4410.368900. MISC REVENUE	-	7,691	-	-	-
12.4410.378000. OTHER FINANCING SOURCES	-	151,173	-	-	-
<b>Total Revenue</b>	<b>883,479</b>	<b>991,566</b>	<b>783,219</b>	<b>888,559</b>	<b>912,870</b>
<b>Expenditure</b>					
12.4410.611100. SALARIES & WAGES	350,000	401,779	343,837	495,494	482,540
12.4410.614200. WORKER'S COMP INSURANCE	28,817	20,404	28,817	27,917	20,071
12.4410.614300. HEALTH INSURANCE EXPENSE	100,000	61,703	100,000	69,201	62,484
12.4410.614400. FICA TAXES	37,991	30,126	37,991	35,930	36,914
12.4410.614500. COUNTY SHARE RETIREMENT	14,898	18,343	14,898	17,183	1,029
12.4410.621100. OFFICE SUPPLIES EXPENSE	8,000	4,952	7,500	3,419	5,000
12.4410.621200. FURNITURE & EQUIPMENT	5,000	2,627	7,500	2,213	2,500
12.4410.621600. COMPUTER SUPPLIES EXPENSE	8,000	5,594	7,000	1,964	2,000
12.4410.621900. MISCELLANEOUS EXPENSE	5,000	4,153	9,000	6,951	5,000
12.4410.623700. FLEET DEPT USE ONLY	82,100	12,557	65,000	64,907	65,000
12.4410.631100. POSTAGE SHIPPING & BOX RENT	1,000	888	1,000	846	1,000
12.4410.632200. PRINTING EXPENSE	-	-	-	-	-
12.4410.633300. SUBSCRIPTIONS	1,000	811	1,000	75	1,000
12.4410.633500. DUES & MEETINGS EXPENSE	5,000	4,053	2,500	7,697	6,000
12.4410.634200. WATER & SANITATION EXPENSE	-	-	-	-	-
12.4410.634540. CELL PHONE EXPENSE	5,500	4,244	5,500	4,301	5,000
12.4410.634550. INTERNET/TELECONF EXP	-	-	-	-	-
12.4410.635100. PROFESSIONAL SERVICES	-	229	100	-	-
12.4410.636300. EQUIPMENT REPAIR & MAINT	-	5,649	30,000	25,022	20,000
12.4410.637200. TRAVEL	5,000	2,860	5,000	1,007	5,000
12.4410.638300. EDUCATION & TRAINING EXPENSE	5,000	945	3,000	315	3,000
12.4410.651000. INSURANCE EXPENSE	61,299	77,330	97,000	88,495	86,418
12.4410.651001. LONG TERM DISABILITY INS	1,766	1,766	1,766	1,766	1,766
12.4410.661000. DEBT SERVICE - PRINCIPAL	2,143	32,396	2,143	2,150	2,150
12.4410.662000. DEBT SERVICE - INTEREST	361	5,428	500	156	500

**HUMAN SERVICES FUND**

	2023 BUDGET	2023	2024	2024	2025
	ADOPTED	ACTUAL	BUDGET	YEAR END	BUDGET
			AMENDED	ESTIMATE	PROPOSED
12.4410.671950. HCPF INCENTIVES	20,000	3,320	20,836	6,000	5,000
12.4410.672100. STATE & FED EBT EXPENDITURES	-	2,803	-	-	-
12.4410.675000. TRANSFER TO ANOTHER FUND	350,000	200,000	-	-	-
12.4410.683400. ADMIN RMS EXPENDITURE	(208,241)	(283,762)	(347,372)	(387,082)	(387,082)
12.4410.683401. COUNTY COST ALLOCATION	(5,436)	(13,178)	(10,602)	(72,568)	(72,568)
12.4410.694100. CAPITAL EXPENDITURE	-	153,923	-	-	-
<b>Total Expenditure</b>	<b>884,198</b>	<b>761,943</b>	<b>433,914</b>	<b>403,359</b>	<b>359,722</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**

<b>\$ (719) \$ 229,623 \$ 349,305 \$ 485,200 \$ 553,148</b>
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**4412. FOOD STAMPS**

**Revenue**

12.4412.334700. STATE & FED EBT REVENUE	\$ 4,500,000	\$ 3,226,065	\$ 4,000,000	\$ 3,236,953	\$ 4,000,000
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**Total Revenue**

<b>4,500,000</b>	<b>3,226,065</b>	<b>4,000,000</b>	<b>3,236,953</b>	<b>4,000,000</b>
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**Expenditure**

12.4412.672100. STATE & FED EBT EXPENDITURE	4,500,000	3,226,065	4,000,000	3,236,953	4,000,000
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**Total Expenditure**

<b>4,500,000</b>	<b>3,226,065</b>	<b>4,000,000</b>	<b>3,236,953</b>	<b>4,000,000</b>
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**NET REVENUES OVER (UNDER) EXPENDITURES**

<b>\$ - \$ - \$ - \$ - \$ -</b>
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**4413. HOME CARE ALLOWANCE-HCA**

**Revenue**

12.4413.334700. STATE & FED EBT REVENUE	\$ -	\$ -	\$ 16,329	\$ -	\$ -
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**Total Revenue**

<b>-</b>	<b>-</b>	<b>16,329</b>	<b>-</b>	<b>-</b>
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**Expenditure**

12.4413.672000. COUNTY EBT EXPENDITURE	800	-	778		
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12.4413.672100. STATE & FED EBT EXPENDITURE	9,000	-	15,551		
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**Total Expenditure**

<b>9,800</b>	<b>-</b>	<b>16,329</b>	<b>-</b>	<b>-</b>
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**NET REVENUES OVER (UNDER) EXPENDITURES**

<b>\$ (9,800) \$ - \$ - \$ - \$ -</b>
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**4414. IV-D ADMINISTRATION**

**Revenue**

12.4414.334600. REVENUE EARNED	\$ 60,000	\$ 62,773	\$ 60,337	\$ 61,704	\$ 61,704
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12.4414.334601. IV-D RETAINED CHILD SUPPORT	2,914	2,030	1,930	2,754	2,754
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12.4414.334602. IV-D STATE INCENTIVES	11,000	1,617	11,000	3,081	3,081
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12.4414.335700. NON IV-D APPLICATION FEE	-	-	-	-	-
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12.4414.364900. MISCELLANEOUS REIMBURSEMENT	-	1,275	-	966	-
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**Total Revenue**

<b>73,914</b>	<b>67,695</b>	<b>73,267</b>	<b>68,505</b>	<b>67,539</b>
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**Expenditure**

12.4414.611100. SALARIES & WAGES	57,980	69,852	70,000	70,000	70,000
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12.4414.614300. HEALTH INSURANCE EXPENSE	364	364	728	364	364
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12.4414.614400. FICA TAXES	4,431	5,333	5,246	5,391	5,391
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12.4414.614450. SUTA TAXES	116	-	-	-	-
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12.4414.614500. COUNTY RETIREMENT EXPENSE	1,740	3,420	3,339	3,500	3,500
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12.4414.621100. OFFICE SUPPLIES EXPENSE	864	278	480	480	500
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12.4414.621900. MISCELLANEOUS EXPENSE	391	1,268	65	96	96
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12.4414.621901. IV-D CHILD SUPPORT FEES	-	1,028	-	-	-
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**HUMAN SERVICES FUND**

	2023 BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET PROPOSED
12.4414.631100. POSTAGE & SHIPPING EXPENSE	-	-	-	-	-
12.4414.634540. CELL PHONE EXPENSE	488	489	500	650	650
12.4414.637200. TRAVEL	1,244	939	1,500	1,396	1,500
12.4414.638300. EDUCATION & TRAINING EXPENSE	600	300	1,000	600	1,000
12.4414.639700. CONTRACTUAL SERVICES EXPENSE	6,600	7,150	6,600	7,800	7,800
<b>Total Expenditure</b>	<b>74,818</b>	<b>90,421</b>	<b>89,458</b>	<b>90,277</b>	<b>90,801</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      \$    (904)    \$   (22,726)    \$   (16,191)    \$   (21,772)    \$   (23,262)

**4415. LEAP ADMINISTRATION**

<b>Revenue</b>					
12.4415.334600. REVENUE EARNED	\$ 34,700.00	\$ 29,118.00	\$ 22,239.00	\$ 23,580.00	\$ 23,580.00
12.4415.334700. STATE & FED EBT REVENUE	325,000	271,190	325,000	212,505	216,725
<b>Total Revenue</b>	<b>359,700</b>	<b>300,308</b>	<b>347,239</b>	<b>236,085</b>	<b>240,305</b>

<b>Expenditure</b>					
12.4415.611100. SALARIES & WAGES	31,000	20,459	30,000	13,352	20,028
12.4415.614300. HEALTH INSURANCE EXPENSE	18,000	4,765	5,616	2,643	2,973
12.4415.614400. FICA TAXES	3,000	1,507	1,199	1,043	951
12.4415.614450. SUTA TAXES	100	41	31	28	30
12.4415.614500. COUNTY SHARE RETIREMENT	1,130	787	600	983	983
12.4415.621900. MISCELLANEOUS EXPENSE	3,966	1,560	1,983	2,835	2,835
12.4415.672100. STATE & FED EBT EXPENDITURE	350,000	271,190	360,000	212,505	212,505
<b>Total Expenditure</b>	<b>407,196</b>	<b>300,309</b>	<b>399,429</b>	<b>233,389</b>	<b>240,305</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      \$   (47,496)    \$        (1)    \$   (52,190)    \$     2,696    \$        -

**4418. DEFERRED REVENUE SB-94**

<b>Revenue</b>					
12.4418.334600. REVENUE EARNED	\$ -	\$ 24,071	\$ 24,071	\$ -	\$ 24,071
<b>Total Revenue</b>	<b>-</b>	<b>24,071</b>	<b>24,071</b>	<b>-</b>	<b>24,071</b>

<b>Expenditure</b>					
12.4418.671900. MONEY PAYMENTS	6,000	-	6,000	-	6,000
<b>Total Expenditure</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      \$   (6,000)    \$   24,071    \$   18,071    \$        -    \$   18,071

**4431. GENERAL ASSISTANCE**

<b>Revenue</b>					
12.4431.368900. MISCELLANEOUS REVENUE	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 20,000
<b>Total Revenue</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>20,000</b>

<b>Expenditure</b>					
12.4431.671900. MONEY PAYMENTS	15,000	18,998	15,000	15,000	20,000
<b>Total Expenditure</b>	<b>15,000</b>	<b>18,998</b>	<b>15,000</b>	<b>15,000</b>	<b>20,000</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      \$        -    \$   (18,998)    \$        -    \$        -    \$        -

**4432. AID TO THE BLIND**

<b>Revenue</b>					
12.4432.334700. STATE & FED EBT REVENUE	\$ 827	\$ -	\$ 827	\$ -	\$ 827
<b>Total Revenue</b>	<b>827</b>	<b>-</b>	<b>827</b>	<b>-</b>	<b>827</b>

**HUMAN SERVICES FUND**

	2023 BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET PROPOSED
<b>Expenditure</b>					
12.4432.672000. COUNTY EBT EXPENDITURE	207	-	207	-	207
12.4432.672100. STATE & FED EBT EXPENDITURE	827	-	827	-	827
<b>Total Expenditure</b>	<b>1,034</b>	<b>-</b>	<b>1,034</b>	<b>-</b>	<b>1,034</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (207)</b>	<b>\$ -</b>	<b>\$ (207)</b>	<b>\$ -</b>	<b>\$ (207)</b>

**4434. AID NEEDY & DISABLED**

<b>Revenue</b>					
12.4434.334600. REVENUE EARNED	\$ -	\$ 3,858	\$ -	\$ -	\$ -
12.4434.334700. STATE & FED EBT REVENUE	36,574	27,981	36,574	31,791	36,574
12.4434.364900. MISCELLANEOUS REIMBURSEMENT	-	3,584	-	-	-
<b>Total Revenue</b>	<b>36,574</b>	<b>35,423</b>	<b>36,574</b>	<b>31,791</b>	<b>36,574</b>
<b>Expenditure</b>					
12.4434.611100. SALARIES AND WAGES	-	3,868	-	-	-
12.4434.672000. COUNTY EBT EXPENDITURE	8,384	6,995	8,384	7,948	8,384
12.4434.672100. STATE & FED EBT EXPENDITURE	36,574	27,981	36,574	31,791	36,574
<b>Total Expenditure</b>	<b>44,958</b>	<b>38,845</b>	<b>44,958</b>	<b>39,739</b>	<b>44,958</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (8,384)</b>	<b>\$ (3,422)</b>	<b>\$ (8,384)</b>	<b>\$ (7,948)</b>	<b>\$ (8,384)</b>

**4444. OLD AGE PENSION**

<b>Revenue</b>					
12.4444.334600. OLD AGE PENSION ADMIN	\$ 12,000	\$ 8,371	\$ 9,473	\$ 11,756	\$ 11,756
12.4444.334700. STATE & FED EBT REVENUE	334,566	404,066	461,876	240,536	263,244
<b>Total Revenue</b>	<b>346,566</b>	<b>412,437</b>	<b>471,349</b>	<b>252,292</b>	<b>275,000</b>
<b>Expenditure</b>					
12.4444.672100. STATE & FED EBT EXPENDITURE	334,566	404,066	461,876	240,536	263,244
12.4444.683400. OAP RMS EXPENDITURE	12,000	8,371	9,473	11,756	11,756
<b>Total Expenditure</b>	<b>346,566</b>	<b>412,437</b>	<b>471,349</b>	<b>252,292</b>	<b>275,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>				

**4533. COLORADO WORKS (TANF)**

<b>Revenue</b>					
12.4533.334600. TANF ADMIN	\$ 126,194	\$ 152,493	\$ 146,815	\$ 78,121	\$ 141,614
12.4533.334601. TANF NON-ADMIN	63,948	45,645	66,412	102,991	58,148
12.4533.334700. STATE & FED EBT REVENUE	112,367	70,628	100,000	63,198	97,803
12.4533.364950. TANF RESERVE CCQA TRANSFER	-	-	-	-	40,000
<b>Total Revenue</b>	<b>302,509</b>	<b>268,766</b>	<b>313,227</b>	<b>244,310</b>	<b>337,565</b>
<b>Expenditure</b>					
12.4533.611100. SALARIES & WAGES	40,000	60,914	50,000	10,742	27,696
12.4533.614300. HEALTH INSURANCE EXPENSE	10,000	11,935	9,000	3,761	4,000
12.4533.614400. FICA TAXES	2,500	4,680	4,438	786	1,000
12.4533.614450. SUTA TAXES	70	125	118	21	100
12.4533.614500. COUNTY SHARE RETIREMENT	940	2,414	2,265	671	1,912
12.4533.621900. MISCELLANEOUS EXPENSE	4,000	-	-	-	-
12.4533.621950. TANF RESERVE CCQA TRANSFER	-	-	-	-	40,000
12.4533.637200. TRAVEL	-	-	-	-	-
12.4533.639700. CONTRACTUAL SERVICES EXPENSE	129,583	75,210	76,738	116,580	82,000

HUMAN SERVICES FUND	2023 BUDGET	2023	2024	2024	2025
	ADOPTED	ACTUAL	BUDGET AMENDED	YEAR END ESTIMATE	BUDGET PROPOSED
12.4533.672000. COUNTY EBT EXPENDITURE	30,000	39,576	46,278	42,896	43,964
12.4533.672100. STATE & FED EBT EXPENDITURE	112,367	70,635	116,814	63,198	72,940
12.4533.683400. TANF RMS EXPENDITURE	48,000	47,052	67,139	63,953	63,953
<b>Total Expenditure</b>	<b>377,460</b>	<b>312,541</b>	<b>372,790</b>	<b>302,608</b>	<b>337,565</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      \$ (74,951)    \$ (43,775)    \$ (59,563)    \$ (58,298)    \$ -

**4535. CHILD CARE ASSISTANCE**

Revenue					
12.4535.334600. CHILD CARE ADMIN	\$ 87,613	\$ 132,035	\$ 148,248	\$ 203,261	\$ 121,441
12.4535.334611. CHILD CARE DIRECT	(25,601)	(24,428)	(25,814)	(23,735)	(39,921)
12.4535.334700. STATE & FED EBT REVENUE	200,000	31,348	150,000	40,218	80,642
<b>Total Revenue</b>	<b>262,012</b>	<b>138,955</b>	<b>272,434</b>	<b>219,744</b>	<b>162,162</b>

Expenditure					
12.4535.611100. SALARIES & WAGES	80,000	73,929	60,000	81,317	103,257
12.4535.614300. HEALTH INSURANCE EXPENSE	16,000	22,291	24,252	7,201	14,000
12.4535.614400. FICA TAXES	3,000	5,517	6,000	1,988	2,500
12.4535.614450. SUTA TAXES	100	150	162	162	200
12.4535.614500. COUNTY SHARE RETIREMENT	1,800	2,979	3,224	6,212	6,500
12.4535.637200. TRAVEL	-	-	-	-	-
12.4535.639700. CONTRACTUAL SVCS EXP-TANF XF	28,148	18,345	21,310	33,800	21,310
12.4535.672000. COUNTY MOE EXPENDITURE	24,600	24,428	42,224	25,000	23,735
12.4535.672100. STATE & FED EBT EXPENDITURE	70,000	31,348	148,709	40,218	85,348
12.4535.683400. CHILD CARE RMS EXPENDITURE	35,000	(15,567)	15,000	(11,303)	(13,106)
<b>Total Expenditure</b>	<b>258,648</b>	<b>163,420</b>	<b>320,881</b>	<b>184,595</b>	<b>243,744</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      \$ 3,364    \$ (24,465)    \$ (48,447)    \$ 35,149    \$ (81,582)

**4537. CHILD WELFARE**

Revenue					
12.4537.334104. STATE GRANT-DISCRETIONARY	\$ 2,144	\$ (16,072)	\$ 16,072	\$ 15,609	\$ 16,072
12.4537.334600. CHILD WELFARE ADMIN 100%	64,250	178,148	77,184	145,556	72,357
12.4537.334612. CHILD WELFARE ADMIN 80/20%	639,334	612,645	925,160	812,597	609,224
12.4537.334630. CHILD WELFARE RELATED C-CARE	622	26,783	26,676	28,914	30,000
12.4537.334640. CHILD WELFARE SUBADOPT	2,194	(7,524)	6,749	(8,593)	7,000
12.4537.334700. STATE & FED EBT REVENUE	279,381	411,761	513,819	372,177	380,000
12.4537.364900. MISCELLANEOUS REIMBURSEMENT	15,545	14,856	4,104	10,782	5,000
<b>Total Revenue</b>	<b>1,003,470</b>	<b>1,220,597</b>	<b>1,569,764</b>	<b>1,377,042</b>	<b>1,119,653</b>

Expenditure					
12.4537.611100. SALARIES & WAGES	374,410	460,126	425,116	522,744	556,631
12.4537.614300. HEALTH INSURANCE EXPENSE	101,700	49,211	37,095	59,882	60,000
12.4537.614400. FICA TAXES	28,643	32,997	30,957	37,662	33,247
12.4537.614450. SUTA TAXES	-	(267)	272	(150)	(200)
12.4537.614500. COUNTY SHARE RETIREMENT	10,217	17,335	-	15,788	21,357
12.4537.621100. OFFICE SUPPLIES EXPENSE	900	181	-	845	900
12.4537.621200. FURNITURE & EQUIPMENT	1,500	1,101	16,593	78	1,000
12.4537.621900. MISCELLANEOUS EXPENSE	4,000	38,430	23,567	22,523	20,000
12.4537.631100. POSTAGE SHIPPING & BOX RENT	150	10	19	-	-
12.4537.634540. CELL PHONE EXPENSE	9,000	6,523	6,498	7,265	7,265
12.4537.635220. LEGAL SERVICES	68,000	66,998	60,213	63,069	63,069
12.4537.636300. EQUIPMENT REPAIR & MAINT	-	1,010	1,761	89	89
12.4537.637200. TRAVEL	2,500	8,220	4,510	7,196	8,000

HUMAN SERVICES FUND	2023 BUDGET	2023	2024	2024	2025
	ADOPTED	ACTUAL	BUDGET AMENDED	YEAR END ESTIMATE	BUDGET PROPOSED
12.4537.638300. EDUCATION & TRAINING EXPENSE	1,500	150	300	-	
12.4537.639700. CONTRACTUAL SERVICES EXPENSE	5,000	36,159	49,669	72,873	72,873
12.4537.671900. CASE SERVICES	6,319	11,671	24,278	2,787	2,787
12.4537.671999. EDUCATIONAL STABILITY	2,000	-	2,000	2,000	2,000
12.4537.672000. COUNTY EBT EXPENDITURE	73,081	114,642	121,099	51,135	51,135
12.4537.672100. STATE & FED EBT EXPENDITURE	308,267	411,761	513,819	372,177	372,177
12.4537.683400. CHILD WELFARE RMS EXPENDITUR	206,257	235,730	287,879	286,144	286,144
<b>Total Expenditure</b>	<b>1,203,444</b>	<b>1,491,988</b>	<b>1,605,645</b>	<b>1,524,107</b>	<b>1,558,474</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      **\$ (199,974) \$ (271,391) \$ (35,881) \$ (147,065) \$ (438,821)**

**4550. CORE SVCS 80/20**

<b>Revenue</b>					
12.4550.334600. CORE SERVICES 80/20%	\$ 40,162	\$ 94,275	\$ 42,990	\$ 77,564	\$ 64,866
<b>Total Revenue</b>	<b>40,162</b>	<b>94,275</b>	<b>42,990</b>	<b>77,564</b>	<b>64,866</b>
<b>Expenditure</b>					
12.4550.621900. MISCELLANEOUS EXPENSE	40,162	-	42,990	-	64,866
<b>Total Expenditure</b>	<b>40,162</b>	<b>-</b>	<b>42,990</b>	<b>-</b>	<b>64,866</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      **\$ - \$ 94,275 \$ - \$ 77,564 \$ -**

**4551. CORE SERVICES**

<b>Revenue</b>					
12.4551.334600. CORE SERVICES 100%	\$ 20,000	\$ (29,660)	\$ 21,450	\$ (74,592)	\$ 18,618
12.4551.334700. CORE SERVICES 100%	20,162	88,430	21,450	77,858	18,618
<b>Total Revenue</b>	<b>40,162</b>	<b>58,770</b>	<b>42,900</b>	<b>3,266</b>	<b>37,236</b>
<b>Expenditure</b>					
12.4551.672100. STATE & FED EBT EXPENDITURE	40,162	88,430	98,800	84,263	37,236
<b>Total Expenditure</b>	<b>40,162</b>	<b>88,430</b>	<b>98,800</b>	<b>84,263</b>	<b>37,236</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      **\$ - \$ (29,660) \$ (55,900) \$ (80,997) \$ -**

**4552. LIFE SKILLS-80/20**

<b>Revenue</b>					
12.4552.364900. MISCELLANEOUS REIMBURSEMENT	\$ 40,162	\$ -	\$ 65,775	\$ -	\$ 24,068
<b>Total Revenue</b>	<b>40,162</b>	<b>-</b>	<b>65,775</b>	<b>-</b>	<b>24,068</b>
<b>Expenditure</b>					
12.4552.611100. SALARIES & WAGES	44,000	74,785	67,126	16,898	20,922
12.4552.614300. HEALTH INSURANCE EXPENSE	9,500	5,478	5,821	1,401	1,406
12.4552.614400. FICA TAXES	3,400	6,024	6,056	1,469	1,491
12.4552.614450. SUTA TAXES	100	159	160	39	349
12.4552.614500. COUNTY SHARE RETIREMENT	1,400	2,984	3,056	(230)	(100)
12.4552.637200. TRAVEL	-	-	-	-	-
<b>Total Expenditure</b>	<b>58,400</b>	<b>89,430</b>	<b>82,219</b>	<b>19,577</b>	<b>24,068</b>

**NET REVENUES OVER (UNDER) EXPENDITURES**      **\$ (18,238) \$ (89,430) \$ (16,444) \$ (19,577) \$ -**

<b>HUMAN SERVICES FUND</b>		<b>2023 BUDGET ADOPTED</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET AMENDED</b>	<b>2024 YEAR END ESTIMATE</b>	<b>2025 BUDGET PROPOSED</b>
<b>4553. SUBSTANCE ABUSE THERAPY-100%</b>						
<b>Revenue</b>						
12.4553.334700. STATE & FED EBT REVENUE	\$	-	\$ 3,150	\$ -	\$ 6,789	\$ 18,044
<b>Total Revenue</b>		<b>-</b>	<b>3,150</b>	<b>-</b>	<b>6,789</b>	<b>18,044</b>
<b>Expenditure</b>						
12.4555.672100. STATE & FED EBT EXPENDITURE		-	3,150	-	6,789	18,044
<b>Total Expenditure</b>		<b>-</b>	<b>3,150</b>	<b>-</b>	<b>6,789</b>	<b>18,044</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>4555. MENTAL HEALTH SERVICE-100%</b>						
<b>Revenue</b>						
12.4555.334700. STATE & FED EBT REVENUE	\$	14,147	\$ 47,359	\$ 96,312	\$ 29,899	\$ 14,147
<b>Total Revenue</b>		<b>14,147</b>	<b>47,359</b>	<b>96,312</b>	<b>29,899</b>	<b>14,147</b>
<b>Expenditure</b>						
12.4555.672000. COUNTY EBT EXPENDITURE		-	-	36,312	-	-
12.4555.672100. STATE & FED EBT EXPENDITURE		14,147	47,359	60,000	29,899	14,147
<b>Total Expenditure</b>		<b>14,147</b>	<b>47,359</b>	<b>96,312</b>	<b>29,899</b>	<b>14,147</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>4556. ADAD-100%</b>						
<b>Revenue</b>						
12.4556.334700. STATE & FED EBT REVENUE	\$	18,044	\$ 1,195	\$ 18,044	\$ 3,343	\$ 3,343
<b>Total Revenue</b>		<b>18,044</b>	<b>1,195</b>	<b>18,044</b>	<b>3,343</b>	<b>3,343</b>
<b>Expenditure</b>						
12.4556.672100. STATE & FED EBT EXPENDITURE		130	1,195	18,044	3,343	3,343
<b>Total Expenditure</b>		<b>130</b>	<b>1,195</b>	<b>18,044</b>	<b>3,343</b>	<b>3,343</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$</b>	<b>17,914</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>4557. SPECIAL ECONOMIC ASSIST-100%</b>						
<b>Revenue</b>						
12.4557.334603. CORE 100% SEAP	\$	1,723	\$ -	\$ 1,845	\$ 2,311	\$ 2,550
<b>Total Revenue</b>		<b>1,723</b>	<b>-</b>	<b>1,845</b>	<b>2,311</b>	<b>2,550</b>
<b>Expenditure</b>						
12.4557.671900. MONEY PAYMENTS		1,723	7,530	1,845	11,244	2,550
<b>Total Expenditure</b>		<b>1,723</b>	<b>7,530</b>	<b>1,845</b>	<b>11,244</b>	<b>2,550</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$</b>	<b>-</b>	<b>\$ (7,530)</b>	<b>\$ -</b>	<b>\$ (8,933)</b>	<b>\$ -</b>
<b>4558. HOME BASED SERVICES 80/20</b>						
<b>Revenue</b>						
12.4558.364900. MISCELLANEOUS REIMBURSEMENT	\$	13,051	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>		<b>13,051</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**HUMAN SERVICES FUND**

	2023 BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET PROPOSED
<b>Expenditure</b>					
12.4558.621900. MISCELLANEOUS EXPENSE	1,731	-	-	-	-
<b>Total Expenditure</b>	<b>1,731</b>	-	-	-	-
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 11,320</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>4560. ADULT PROTECT</b>					
<b>Revenue</b>					
12.4560.334600. REVENUE EARNED	\$ 73,959	\$ 43,166	\$ 63,619	\$ 87,036	\$ 72,993
<b>Total Revenue</b>	<b>73,959</b>	<b>43,166</b>	<b>63,619</b>	<b>87,036</b>	<b>72,993</b>
<b>Expenditure</b>					
12.4560.611100. SALARIES & WAGES	78,000	11,837	75,000	44,543	29,820
12.4560.614300. HEALTH INSURANCE EXPENSE	8,000	9,327	9,720	8,733	5,242
12.4560.614400. FICA TAXES	6,000	3,895	4,036	4,001	1,718
12.4560.614450. SUTA TAXES	200	107	111	111	402
12.4560.614500. COUNTY SHARE RETIREMENT	2,500	2,576	2,675	2,453	1,500
12.4560.637200. TRAVEL	-	-	-	-	-
12.4560.639700. CONTRACTUAL SERVICES EXPENSE	600	4,267	690	4,547	4,000
12.4560.671900. CLIENT SERVICES	218	594	-	2,000	2,000
12.4560.683400. RMS EXPENSE	13,600	21,355	27,260	27,940	28,311
<b>Total Expenditure</b>	<b>109,118</b>	<b>53,958</b>	<b>119,492</b>	<b>94,328</b>	<b>72,993</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (35,159)</b>	<b>\$ (10,792)</b>	<b>\$ (55,873)</b>	<b>\$ (7,292)</b>	<b>\$ -</b>
<b>4561. COLLABORATIVE MGT PROGRAM</b>					
<b>Revenue</b>					
12.4561.334600. REVENUE EARNED	\$ 65,000	\$ 73,551	\$ 71,000	\$ 73,551	\$ 84,717
<b>Total Revenue</b>	<b>65,000</b>	<b>73,551</b>	<b>71,000</b>	<b>73,551</b>	<b>84,717</b>
<b>Expenditure</b>					
12.4561.633500. DUES & MEETINGS EXPENSE	-	-	-	291	291
12.4561.639700. CONTRACTUAL SERVICES EXPENSE	42,662	86,734	108,000	119,703	119,703
12.4561.671940. COMMUNITY SERVICE	49,980	10,771	21,542	-	-
<b>Total Expenditure</b>	<b>92,642</b>	<b>97,505</b>	<b>129,542</b>	<b>119,994</b>	<b>119,994</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (27,642)</b>	<b>\$ (23,954)</b>	<b>\$ (58,542)</b>	<b>\$ (46,443)</b>	<b>\$ (35,277)</b>
<b>4564. OBH CONTRACTS</b>					
<b>Revenue</b>					
12.4564.364900. MISC REIMBURSEMENT	\$ 75,906	\$ 98,725	\$ 84,000	\$ 70,874	\$ 85,680
<b>Total Revenue</b>	<b>75,906</b>	<b>98,725</b>	<b>84,000</b>	<b>70,874</b>	<b>85,680</b>
<b>Expenditure</b>					
12.4564.672260. PROGRAM COSTS	75,906	79,785	84,000	62,870	85,680
<b>Total Expenditure</b>	<b>75,906</b>	<b>79,785</b>	<b>84,000</b>	<b>62,870</b>	<b>85,680</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 18,940</b>	<b>\$ -</b>	<b>\$ 8,004</b>	<b>\$ -</b>
<b>4565. OBH SUBSTANCE ABUSE</b>					
<b>Revenue</b>					
12.4565.364900. MISC REIMBURSEMENT	\$ 150,000	\$ 98,269	\$ 150,000	\$ 102,694	\$ 150,000
<b>Total Revenue</b>	<b>150,000</b>	<b>98,269</b>	<b>150,000</b>	<b>102,694</b>	<b>150,000</b>

**HUMAN SERVICES FUND**

	<b>2023 BUDGET ADOPTED</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET AMENDED</b>	<b>2024 YEAR END ESTIMATE</b>	<b>2025 BUDGET PROPOSED</b>
<b>Expenditure</b>					
12.4565.672260. PROGRAM COSTS	150,000	116,210	150,000	66,165	150,000
<b>Total Expenditure</b>	<b>150,000</b>	<b>116,210</b>	<b>150,000</b>	<b>66,165</b>	<b>150,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (17,941)</b>	<b>\$ -</b>	<b>\$ 36,529</b>	<b>\$ -</b>
<b>4566. BEHAVIORAL HEALTH EL POMAR</b>					
<b>Revenue</b>					
12.4566.341830. MISC GRANT REIMBURSEMENTS	\$ -	\$ 7,500	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>					
12.4566.672260. PROGRAM COSTS	-	5,981	-	7,500	-
<b>Total Expenditure</b>	<b>-</b>	<b>5,981</b>	<b>-</b>	<b>7,500</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,519</b>	<b>\$ -</b>	<b>\$ (7,500)</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 8,344,425</b>	<b>\$ 7,243,768</b>	<b>\$ 8,570,208</b>	<b>\$ 7,033,267</b>	<b>\$ 7,746,589</b>
<b>TOTAL EXPENDITURES</b>	<b>8,741,301</b>	<b>7,441,217</b>	<b>8,630,031</b>	<b>6,793,950</b>	<b>7,762,903</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (396,876)</b>	<b>\$ (197,449)</b>	<b>\$ (59,823)</b>	<b>\$ 239,317</b>	<b>\$ (16,314)</b>

**CAPITAL FUND (14)**  
**PROJECTED FUND BALANCE**

FUND BALANCE: 12/31/2023 **\$ 200,291**

**2024**

Plus Projected Revenues	-	
Less Projected Expenses	30,000	

NET INCREASE (DECREASE) IN FUND BALANCE		<u>(30,000)</u>
PROJECTED FUND BALANCE AS OF 12/31/2024		<u><b>\$ 170,291</b></u>

**2025**

Plus Projected Revenues	-	
Less Projected Expenses	-	

NET INCREASE (DECREASE) IN FUND BALANCE		<u>-</u>
PROJECTED FUND BALANCE AS OF 12/31/2025		<u><b>\$ 170,291</b></u>

CAPITAL FUND	2023		2024	2025	
	BUDGET ADOPTED	2023 ACTUAL	BUDGET AMENDED	YEAR END ESTIMATE	BUDGET PROPOSED
<b>3510. CAPITAL EXPENDITURES-GENERAL</b>					
<b>Revenue</b>					
14.3510.364900. MISCELLANEOUS REIMBURSEMENT	\$ -	\$ 8	\$ -	\$ -	\$ -
14.3510.374100. TRANSFER FROM OTHER FUNDS	350,000	200,000	-	-	-
<b>Total Revenue</b>	<b>350,000</b>	<b>200,008</b>	-	-	-
<b>Expenditure</b>					
14.3510.621900. MISCELLANEOUS EXPENSE	-	-	-	-	-
14.3510.694100. CAPITAL EXPENDITURE	-	-	-	-	-
14.3510.695900. MISCELLANEOUS CONSTRUCTION	-	-	-	-	-
<b>Total Expenditure</b>	-	-	-	-	-
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 350,000</b>	<b>\$ 200,008</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>3545. NEW BUILDING PROJECTS (FORMERLY COB II BUILDING)</b>					
<b>Expenditure</b>					
14.3545.694102. JUSTICE CENTER	-	-	-	-	-
14.3545.694103. COMMUNITY COMPLEX	-	-	-	-	-
14.3545.694104. CORONER FACILITY	-	-	30,000	30,000	-
<b>Total Expenditure</b>	-	-	<b>30,000</b>	<b>30,000</b>	-
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	<b>(30,000)</b>	<b>(30,000)</b>	-
<b>TOTAL REVENUES</b>	<b>\$ 350,000</b>	<b>\$ 200,008</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	-	-	<b>30,000</b>	<b>30,000</b>	-
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 350,000</b>	<b>\$ 200,008</b>	<b>\$ (30,000)</b>	<b>\$ (30,000)</b>	<b>\$ -</b>

**RETIREMENT FUND (15)**  
**PROJECTED FUND BALANCE**

PROJECTED FUND BALANCE: 12/31/2023 **\$ 269,008**

**2024**

Plus Projected Revenues	445,155
Less Projected Expenses	544,087

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(98,932)</u>
PROJECTED FUND BALANCE AS OF 12/31/2024	<u><b>\$ 170,075</b></u>

**2025**

Plus Projected Revenues	482,369
Less Projected Expenses	555,000

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(72,631)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u><b>\$ 97,445</b></u>

<b>RETIREMENT FUND</b>	<b>2023 BUDGET ADOPTED</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET AMENDED</b>	<b>2024 YEAR END ESTIMATE</b>	<b>2025 BUDGET PROPOSED</b>
<b>9100. RETIREMENT-GENERAL</b>					
<b>Revenue</b>					
15.9100.311100. PROPERTY TAXES	\$ 503,224	\$ 502,092	\$ 428,513	\$ 425,000	\$ 449,548
15.9100.311400. DELINQUENT PROPERTY TAXES	-	(34)	-	(38)	-
15.9100.312000. SPECIFIC OWNERSHIP TAXES	25,000	57,290	25,000	20,000	32,571
15.9100.319200. INTEREST ON LATE PAYMENTS	-	1,786	-	193	250
<b>Total Revenue</b>	<b>528,224</b>	<b>561,134</b>	<b>453,513</b>	<b>445,155</b>	<b>482,369</b>
<b>Expenditure</b>					
15.9100.614500. COUNTY SHARE RETIREMENT	435,000	360,972	435,000	444,094	450,000
15.9100.614501. COUNTY DISCRETIONARY MATCH	92,000	82,214	92,000	80,000	80,000
15.9100.656000. TREASURER COLLECTION FEE	9,520	14,868	20,000	19,993	25,000
<b>Total Expenditure</b>	<b>536,520</b>	<b>458,054</b>	<b>547,000</b>	<b>544,087</b>	<b>555,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (8,296)</b>	<b>\$ 103,080</b>	<b>\$ (93,487)</b>	<b>\$ (98,932)</b>	<b>\$ (72,631)</b>
<b>TOTAL REVENUES</b>	<b>\$ 528,224</b>	<b>\$ 561,134</b>	<b>\$ 453,513</b>	<b>\$ 445,155</b>	<b>\$ 482,369</b>
<b>TOTAL EXPENDITURES</b>	<b>536,520</b>	<b>458,054</b>	<b>547,000</b>	<b>544,087</b>	<b>555,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (8,296)</b>	<b>\$ 103,080</b>	<b>\$ (93,487)</b>	<b>\$ (98,932)</b>	<b>\$ (72,631)</b>

**FLEET FUND (16)**  
**PROJECTED FUND BALANCE**

PROJECTED FUND BALANCE: 12/31/2023 **\$ 561,920**

**2024**

Plus Projected Revenues	1,102,932
Less Projected Expenses	1,449,300

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(346,369)</u>
PROJECTED FUND BALANCE AS OF 12/31/2024	<u><b>\$ 215,551</b></u>

**2025**

Plus Projected Revenues	1,184,000
Less Projected Expenses	1,299,852

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(115,852)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u><b>\$ 99,699</b></u>

<b>FLEET FUND</b>	<b>2023 BUDGET AMENDED</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET AMENDED</b>	<b>2024 YEAR END ESTIMATE</b>	<b>2025 BUDGET PROPOSED</b>
<b>7000. FLEET SERVICES</b>					
<b>Revenue</b>					
16.7000.364900. MISCELLANEOUS REIMBURSEMENT	\$ 695,850	\$ 349,359	\$ 695,342	\$ 568,248	\$ 519,000
16.7000.378000. OTHER FINANCING SOURCES	1,160,199	-	-	-	-
16.7000.374100. TRANSFER FROM ANOTHER FUND	450,000	450,000	450,000	450,000	550,000
<b>Total Revenue</b>	<b>2,306,049</b>	<b>799,359</b>	<b>1,145,342</b>	<b>1,018,248</b>	<b>1,069,000</b>
<b>Expenditure</b>					
16.7000.611100. SALARIES & WAGES	73,062	-	73,062	73,062	41,400
16.7000.614300. HEALTH INSURANCE EXPENSE	13,759	-	13,759	13,759	13,759
16.7000.614400. FICA TAXES	5,587	-	5,587	5,587	3,167
16.7000.621900. MISCELLANEOUS EXPENSE	-	94	-	-	-
16.7000.634540. CELL PHONE EXPENSE	600	-	-	-	-
16.7000.636300. EQUIPMENT REPAIR & MAINT	2,500	1,835	2,500	2,500	2,500
16.7000.637200. TRAVEL	-	-	-	-	-
16.7000.639700. CONTRACTUAL EXPENSE	19,000	11,123	12,000	12,000	12,000
16.7000.661000. DEBT SERVICE - PRINCIPAL	192,343	190,107	76,516	76,516	285,380
16.7000.662000. DEBT SERVICE - INTEREST	12,725	12,725	4,318	4,318	4,318
16.7000.662100. ENTERPRISE LEASE DEBT SVC INTEREST	-	-	-	-	-
16.7000.664000. ENTERPRISE LEASE	340,000	417,493	572,000	613,625	602,328
<b>Total Expenditure</b>	<b>659,576</b>	<b>633,377</b>	<b>759,742</b>	<b>801,367</b>	<b>964,852</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 1,646,473</b>	<b>\$ 165,982</b>	<b>\$ 385,600</b>	<b>\$ 216,881</b>	<b>\$ 104,148</b>
<b>7100. MOTOR POOL</b>					
<b>Revenue</b>					
16.7100.341100. SALE OF ASSETS	\$ 10,000	\$ 36,000	\$ 170,000	\$ -	\$ 100,000
16.7100.364900. MISCELLANEOUS REIMBURSEMENT	-	85	-	41	-
16.7100.368300. MOTOR POOL REIMBURSEMENT	15,000	14,870	-	69,530	15,000
16.7100.391200. INSURANCE REIMBURSEMENT	-	-	-	15,113	-
<b>Total Revenue</b>	<b>25,000</b>	<b>50,955</b>	<b>170,000</b>	<b>84,684</b>	<b>115,000</b>
<b>Expenditure</b>					
16.7100.616750. DEPRECIATION EXPENDITURE	200,000	-	-	-	-
16.7100.616800. ENTERPRISE LEASE AMORTIZATION	-	-	-	-	-
16.7100.621900. MISCELLANEOUS EXPENSE	3,500	16,123	30,000	34,355	30,000
16.7100.622100. LICENSE PLATES	-	-	-	-	-
16.7100.623100. MOTOR FUEL EXPENSE	335,000	(1,118)	345,000	309,382	30,000
16.7100.623400. OIL, LUBE & ANTIFREEZE	53,000	13,120	50,000	32,223	50,000
16.7100.623700. FLEET DEPT USE ONLY	-	8,756	-	6,237	-
16.7100.623900. TIRES EXPENSE	60,000	5,123	40,000	39,441	40,000
16.7100.624000. EQUIP & MACH LESS THAN \$5K	-	3,837	-	-	-
16.7100.636200. CONTRACT REPAIR	108,000	68,798	75,000	187,202	155,000
16.7100.637200. TRAVEL	-	91	-	-	-
16.7100.639710. ENTERPRISE VEH ADMIN COSTS	-	-	5,000	5,033	5,000
16.7100.639715. ENTERPRISE MTCE PROG FEES	-	-	25,000	34,061	25,000
16.7100.694100. CAPITAL EXPENSE	1,160,199	9,136	-	-	-
16.7100.694200. MACHINERY & EQUIPMENT	-	-	-	-	-
<b>Total Expenditure</b>	<b>1,919,699</b>	<b>123,866</b>	<b>570,000</b>	<b>647,933</b>	<b>335,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,894,699)</b>	<b>\$ (72,911)</b>	<b>\$ (400,000)</b>	<b>\$ (563,249)</b>	<b>\$ (220,000)</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,331,049</b>	<b>\$ 850,314</b>	<b>\$ 1,315,342</b>	<b>\$ 1,102,932</b>	<b>\$ 1,184,000</b>

TOTAL EXPENDITURES

2,579,275 757,243 1,329,742 1,449,300 1,299,852

NET REVENUES OVER (UNDER) EXPENDITURES

\$ (248,226) \$ 93,071 \$ (14,400) \$ (346,369) \$ (115,852)

**SALES TAX TRUST FUND (19)**  
**PROJECTED FUND BALANCE**

PROJECTED FUND BALANCE: 12/31/2023 **\$ 8,186,452**

**2024**

Plus Projected Revenues	3,071,100	
Less Projected Expenses	753,212	
 NET INCREASE (DECREASE) IN FUND BALANCE		2,317,888
PROJECTED FUND BALANCE AS OF 12/31/2024		<b>\$ 10,504,340</b>

**2025**

Plus Projected Revenues	3,050,000	
Less Projected Expenses	5,917,281	
 NET INCREASE (DECREASE) IN FUND BALANCE		(2,867,281)
PROJECTED FUND BALANCE AS OF 12/31/2025		<b>\$ 7,637,058</b>

**SALES TAX TRUST FUND  
(LAND AND WATER TRUST FUND)**

	2023 BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET PROPOSED
<b>0201. LEGAL/ LITIGATION</b>					
<b>Revenue</b>					
19.0201.364900. MISCELLANEOUS REIMBURSEMENT	\$ 45,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>0201. LEGAL/LITIGATION</b>					
<b>Expenditure</b>					
19.0201.635210. LEGAL SERVICES - LANDFILL	\$ 100,000	\$ 76,014	\$ 150,000	\$ 71,175	\$ 150,000
19.0201.635220. CONTINGENCY - WATER DEFENSE	10,000	9,768	12,000	7,787	1,500,000
19.0201.635230. CONTINGENCY - LANDFILL	-	-	1,500,000	-	1,750,000
<b>Total Expenditure</b>	<b>110,000</b>	<b>85,782</b>	<b>1,662,000</b>	<b>78,961</b>	<b>3,400,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (110,000)</b>	<b>\$ (85,782)</b>	<b>\$ (1,662,000)</b>	<b>\$ (78,961)</b>	<b>\$ (3,400,000)</b>
<b>0202. ACQUISITION &amp; PROJECTS</b>					
<b>Expenditure</b>					
19.0202.620900. APPRAISAL/EVALUATION/ENGINEERI	\$ -	\$ 270	\$ 600,000	\$ -	\$ -
<b>Total Expenditure</b>	<b>-</b>	<b>270</b>	<b>600,000</b>	<b>-</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (270)</b>	<b>\$ (600,000)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>0204. ADMINISTRATION</b>					
<b>Revenue</b>					
19.0204.313100. COUNTY SALES TAX	\$ 2,798,923	\$ 2,619,181	\$ 2,400,000	\$ 2,605,350	\$ 2,600,000
19.0204.361200. INTEREST ON SALES TAX	52,933	376,522	325,000	465,750	450,000
19.0204.361201. OTHER INTEREST	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 2,851,856</b>	<b>\$ 2,995,703</b>	<b>\$ 2,725,000</b>	<b>\$ 3,071,100</b>	<b>\$ 3,050,000</b>
<b>Expenditure</b>					
19.0204.611100. SALARIES & WAGES	-	2,875	-	23,700	32,500
19.0204.614300. HEALTH INSURANCE	-	-	-	6,000	26,000
19.0204.614400. FICA TAXES	-	220	-	1,813	2,486
19.0204.622900. OPERATING EXPENSE	5,000	-	21,000	-	5,000
19.0204.633500. DUES & MEETINGS EXPENSE	1,500	980	1,500	1,500	2,000
19.0204.656000. TREASURER'S FEE	27,989	25,795	25,000	25,000	28,000
<b>Total Expenditure</b>	<b>34,489</b>	<b>29,870</b>	<b>47,500</b>	<b>58,013</b>	<b>95,986</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,817,367</b>	<b>\$ 2,965,833</b>	<b>\$ 2,677,500</b>	<b>\$ 3,013,087</b>	<b>\$ 2,954,014</b>
<b>6532. OPEN SPACE</b>					
<b>Expenditure</b>					
19.6532.639704. OPEN SPACE	\$ 100,000	\$ 73,655	\$ 200,000	\$ -	\$ 176,075
19.6532.694100. CAPITAL EXPENDITURE	-	(645)	-	-	-
<b>Total Expenditure</b>	<b>100,000</b>	<b>73,010</b>	<b>200,000</b>	<b>-</b>	<b>176,075</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (100,000)</b>	<b>\$ (73,010)</b>	<b>\$ (200,000)</b>	<b>\$ -</b>	<b>\$ (176,075)</b>

**SALES TAX TRUST FUND  
(LAND AND WATER TRUST FUND)**

	2023 BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET PROPOSED
<b>6533. OUTDOOR RECREATION</b>					
<b>Expenditure</b>					
19.6533.694100. CAPITAL EXPENDITURE	\$ -	\$ 645	\$ -	\$ -	\$ -
19.6533.694300. OUTDOOR RECREATION	650,000	571,820	200,000	126,884	697,500
<b>Total Expenditure</b>	<b>650,000</b>	<b>572,465</b>	<b>200,000</b>	<b>126,884</b>	<b>697,500</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (650,000)</b>	<b>\$ (572,465)</b>	<b>\$ (200,000)</b>	<b>\$ (126,884)</b>	<b>\$ (697,500)</b>
<b>6534. WATER RESOURCES</b>					
<b>Expenditure</b>					
19.6534.715500. WATER QUALITY MONITORING	\$ 100,000	\$ 66,464	\$ 160,000	\$ 101,874	\$ 160,000
19.6534.715550. WATER COURT	2,500	-	-	-	-
19.6534.715560. WATER RIGHTS	3,500	4,909	4,500	-	-
19.6534.715565. WATER INFRASTRUCTURE	100,000	82,024	125,000	199,033	860,720
19.6534.715650. STREAM RESTORATION	700,000	774,391	400,000	146,695	527,000
19.6534.716001. PROJECT STUDIES	-	-	-	-	-
<b>Total Expenditure</b>	<b>906,000</b>	<b>927,788</b>	<b>689,500</b>	<b>447,602</b>	<b>1,547,720</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (906,000)</b>	<b>\$ (927,788)</b>	<b>\$ (689,500)</b>	<b>\$ (447,602)</b>	<b>\$ (1,547,720)</b>
<b>6535. WILDLIFE RESOURCES</b>					
<b>Expenditure</b>					
19.6535.715601. WILDLIFE RESOURCES	\$ 107,500	\$ 107,500	\$ 100,000	\$ 41,752	\$ -
<b>Total Expenditure</b>	<b>107,500</b>	<b>107,500</b>	<b>100,000</b>	<b>41,752</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (107,500)</b>	<b>\$ (107,500)</b>	<b>\$ (100,000)</b>	<b>\$ (41,752)</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,896,856</b>	<b>\$ 2,995,703</b>	<b>\$ 2,725,000</b>	<b>\$ 3,071,100</b>	<b>\$ 3,050,000</b>
<b>TOTAL EXPENDITURES</b>	<b>1,907,989</b>	<b>1,796,684</b>	<b>3,499,000</b>	<b>753,212</b>	<b>5,917,281</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 988,867</b>	<b>\$ 1,199,019</b>	<b>\$ (774,000)</b>	<b>\$ 2,317,888</b>	<b>\$ (2,867,281)</b>

**1041 FUND (20)**  
**PROJECTED FUND BALANCE**

PROJECTED FUND BALANCE: 12/31/2023 **\$ 40,656**

**2024**

Plus Projected Revenues -  
 Less Projected Expenses -

NET INCREASE (DECREASE) IN FUND BALANCE -  
 PROJECTED FUND BALANCE AS OF 12/31/2024 \$ 40,656

**2025**

Plus Projected Revenues -  
 Less Projected Expenses -

NET INCREASE (DECREASE) IN FUND BALANCE -  
 PROJECTED FUND BALANCE AS OF 12/31/2025 \$ 40,656

**1041 FUND**

	2023 BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET PROPOSED
<b>1002. NORTH LONDON MINE</b>					
<b>Revenue</b>					
20.1002.364900. MISCELLANEOUS REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
20.1002.374100. TRANSFER FROM OTHER FUND	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>					
20.1002.621900. MISCELLANEOUS EXPENSE	-	-	-	-	-
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>1008. ADANI HARTSEL SOLAR #1</b>					
<b>Revenue</b>					
20.1008.364900. MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
20.1008.374100. TRANSFER TO OTHER FUND	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>					
20.1008.621900. MISCELLANEOUS EXPENSE	-	-	-	-	-
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**LODGING TAX FUND (23)**  
**PROJECTED FUND BALANCE**

PROJECTED FUND BALANCE: 12/31/2023 \$ -

**2024**

Plus Projected Revenues	386,305
Less Projected Expenses	386,305

NET INCREASE (DECREASE) IN FUND BALANCE	-
PROJECTED FUND BALANCE AS OF 12/31/2024	\$ -

**2025**

Plus Projected Revenues	400,000
Less Projected Expenses	400,000

NET INCREASE (DECREASE) IN FUND BALANCE	-
PROJECTED FUND BALANCE AS OF 12/31/2025	\$ -

LODGING FUND	2024 YEAR				
	2023 BUDGET ADOPTED	2023 ACTUAL	2024 BUDGET ADOPTED	2024 END ESTIMATE	2025 BUDGET PROPOSED
<b>2300. LODGING TAX GENERAL ADMIN</b>					
<b>Revenue</b>					
23.2300.323000. LODGING TAX	\$ -	\$ -	\$ 1,800,000	\$ 386,305	\$ 400,000
23.2300.XXXXXX. INTEREST	-	-	40,000	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>1,840,000</b>	<b>386,305</b>	<b>400,000</b>
<b>Expenditure</b>					
23.2300.XXXXXX. TREASURER FEES	-	-	-	-	-
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,840,000</b>	<b>\$ 386,305</b>	<b>\$ 400,000</b>
<b>2110. LAW ENFORCEMENT &amp; PUBLIC SAFETY (SHERIFF'S OFFICE)</b>					
<b>Expenditure</b>					
23.2110.611100. SALARIES & WAGES	\$ -	\$ -	\$ -	\$ 126,000	\$ 130,500
23.2110.614400. ER FICA MATCH	-	-	-	9,207	9,500
23.2110.621900.MISCELLANEOUS EXPENSE	-	-	630,000	-	-
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>630,000</b>	<b>135,207</b>	<b>140,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (630,000)</b>	<b>\$ (135,207)</b>	<b>\$ (140,000)</b>
<b>215X. EMERGENCY SERVICES COUNCIL</b>					
<b>Expenditure</b>					
23.2152.621900. MISCELLANEOUS EXPENSE/DISTRIBUTION	\$ -	\$ -	\$ 360,000	\$ 77,261	\$ 80,000
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>360,000</b>	<b>77,261</b>	<b>80,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (360,000)</b>	<b>\$ (77,261)</b>	<b>\$ (80,000)</b>
<b>3180.PUBLIC WORKS</b>					
<b>Expenditure</b>					
23.3180.621900. MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ 630,000	\$ -	\$ -
23.3180.XXXXXX. GRANT MATCH	-	-	-	135,207	140,000
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>630,000</b>	<b>135,207</b>	<b>140,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (630,000)</b>	<b>\$ (135,207)</b>	<b>\$ (140,000)</b>
<b>651X. TOURISM</b>					
<b>Expenditure</b>					
23.651X.621900. MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ 180,000	\$ 38,630	\$ 40,000
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>180,000</b>	<b>38,630</b>	<b>40,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (180,000)</b>	<b>\$ (38,630)</b>	<b>\$ (40,000)</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,840,000</b>	<b>\$ 386,305</b>	<b>\$ 400,000</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>1,800,000</b>	<b>386,305</b>	<b>400,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>

**SELF INSURANCE FUND (25)**  
**PROJECTED FUND BALANCE**

PROJECTED FUND BALANCE: 12/31/2023 **\$ 1,825,329**

**2024**

Plus Projected Revenues 3,473,463

Less Projected Expenses 4,774,936

NET INCREASE (DECREASE) IN FUND BALANCE (1,301,473)

PROJECTED FUND BALANCE AS OF 12/31/2024 **\$ 523,856**

**2025**

Plus Projected Revenues 3,473,463

Less Projected Expenses 3,373,000

NET INCREASE (DECREASE) IN FUND BALANCE 100,463

PROJECTED FUND BALANCE AS OF 12/31/2025 **\$ 624,319**

<b>SELF INSURANCE FUND</b>	<b>2023 BUDGET ADOPTED</b>	<b>2023 ACTUAL</b>	<b>2024 BUDGET ADOPTED</b>	<b>2024 YEAR END ESTIMATE</b>	<b>2025 BUDGET PROPOSED</b>
<b>9600. SELF INSURANCE-GENERAL</b>					
<b>Revenue</b>					
25.9600.314300. EMPLOYERS SHARE HEALTH	\$ 3,250,000	\$ 3,098,362	\$ 3,100,000	\$ 3,212,152	\$ 3,212,152
25.9600.314301. EMPLOYEE SHARE HEALTH	150,000	175,820	166,000	174,452	174,452
25.9600.314303. COBRA PREMIUMS	615	16,066	-	-	-
25.9600.361200. INTEREST ON INVESTMENTS	1,845	64,512	40,000	86,858	86,858
25.9600.374100. TRANSFER FROM OTHER FUNDS	-	-	-	-	-
<b>Total Revenue</b>	<b>3,402,460</b>	<b>3,354,760</b>	<b>3,306,000</b>	<b>3,473,463</b>	<b>3,473,463</b>
<b>Expenditure</b>					
25.9600.616100. MEDICAL CLAIMS	3,000,000	2,222,358	2,750,000	3,900,000	2,500,000
25.9600.616101. MEDICAL PREMIUMS	600,000	639,908	675,000	703,383	700,000
25.9600.616200. DENTAL CLAIMS	115,000	146,889	130,000	154,065	155,000
25.9600.616300. VISION PREMIUMS	7,500	8,370	8,500	7,758	8,000
25.9600.616400. LIFE INSURANCE PREMIUMS	8,500	8,999	9,000	6,874	7,000
25.9600.621901. INSURANCE ADMIN FEES	7,000	4,608	4,500	2,856	3,000
<b>Total Expenditure</b>	<b>3,738,000</b>	<b>3,031,133</b>	<b>3,577,000</b>	<b>4,774,936</b>	<b>3,373,000</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (335,540)</b>	<b>\$ 323,627</b>	<b>\$ (271,000)</b>	<b>\$ (1,301,473)</b>	<b>\$ 100,463</b>