



**PUEBLO COUNTY**  
**COLORADO**

**2026 Adopted Budget**



# 2026 ADOPTED BUDGET

## COUNTY COMMISSIONERS



**Mission:** To serve the citizens of Pueblo County with integrity, responsibility and innovation in order to a build strong and sustainable community.

**Vision:** To be a government that continuously improves our County by strengthening our economy and focusing on quality of life, making environmental improvements for a sustainable future, while preserving our unique history for future generations.

### Values/Goal Statement:

- **Customer Service:** We strive to provide excellent customer service by serving our public with professionalism and respect. We continue to improve our service delivery through innovative technology.
- **Positive Work Culture:** We are committed to providing a respectful, professional work environment that will attract, retain and motivate a workforce that effectively and efficiently serve Pueblo County.
- **Fiscal Responsibility:** We exercise sound financial and risk management and build Pueblo County's long-term fiscal strength and are good stewards of public resources.
- **Preservation:** We preserve our land, water, air and culture; we are dedicated to environmental improvements that foster a sustainable future and leads to social and economic improvements in the community.
- **Recognition:** We provide a fulfilling and enjoyable place to work, where Pueblo County Government employees are recognized and appreciated.

# PUEBLO COUNTY ELECTED OFFICIALS



# PUEBLO COUNTY OVERVIEW

## HISTORY

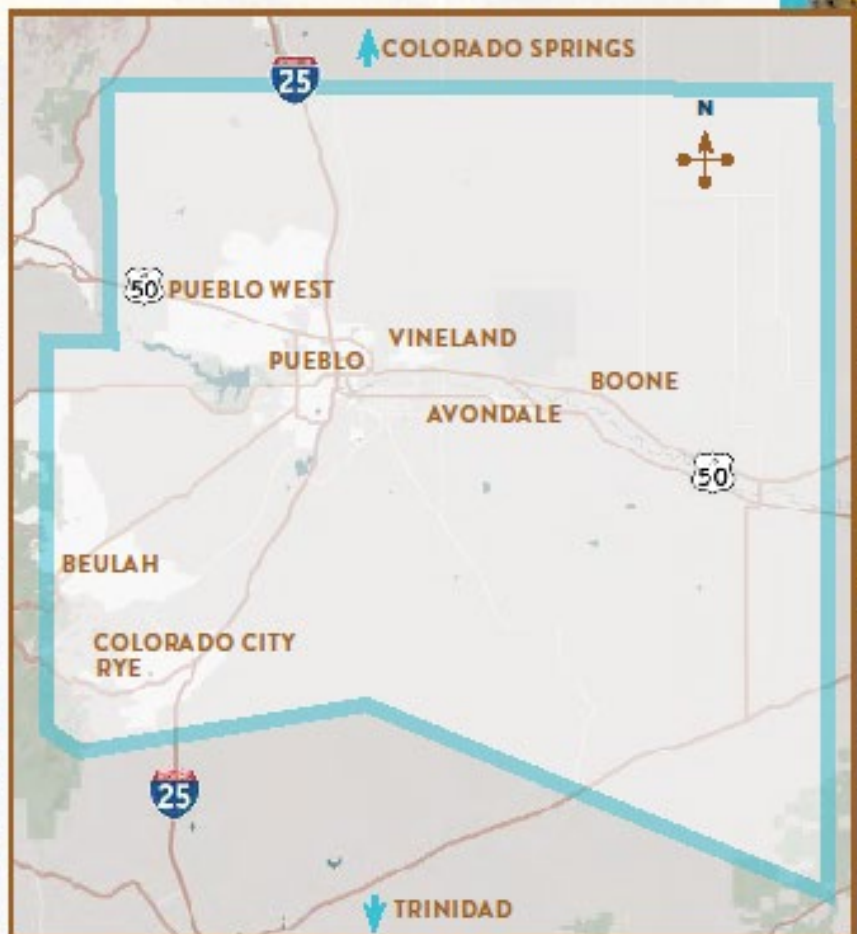
Pueblo County was established in 1861 and was named for an early trading post called El Pueblo. It was one of the original 17 counties of the Colorado Territory. Nearly every economic, cultural, and political development in Pueblo County after 1900 can be traced to one company—Colorado Fuel & Iron (CF&I). To provide a steady supply of rails for the D&RG, Palmer's Colorado Coal & Iron Company (CC&I) built the nation's first steel mill west of the Mississippi River in South Pueblo in 1881. Agricultural production exploded between 1910 and 1920, with crop acreage expanding from 630,114 acres to 993,226 acres and livestock value rising from \$1.5 million to over \$4.5 million. By 1950 ranching had surpassed farming in the County, with livestock valued at \$5.2 million compared to just over \$3 million for crops. In 1975 Pueblo County agriculture—as well as industry and municipal development—received a boost with the completion of the Bureau of Reclamation's Fryingpan-Arkansas Project, which dammed the Fryingpan River north of Aspen and sent its water over the Continental Divide to Pueblo County via the Arkansas River.

## LOCATION

Pueblo County spans 2,398 square miles in southeast Colorado, from the southern Front Range and Wet Mountains in the west to the Arkansas River Valley and Great Plains in the east. Pueblo County includes the City of Pueblo; towns Avondale, Beulah, Boone, Colorado City, Rye, Salt Creek, Vineland; and municipal district Pueblo West.

## GOVERNMENT STRUCTURE

The Pueblo County Board of County Commissioners (BOCC) is comprised of three members. The County Commissioners are elected officers to act collectively as the governing board. Each Commissioner is elected by county residents and serves a four-year term. The Board administers all County functions, appoints all boards and commissions, and attends and represents the County in numerous local, regional and state organizations.



Source: [coloradoencyclopedia.org](http://coloradoencyclopedia.org)

# COUNTY OVERVIEW

## COMMUNITY PROFILE & DEMOGRAPHICS



**1861**  
DATE OF  
INCORPORATION

**2,387**  
TOTAL SQUARE  
MILES

**67,095**  
HOUSEHOLDS

**5.4%**  
UNEMPLOYMENT RATE

**90.3/100**  
COST OF LIVING

**\$313,700**  
MEDIAN VALUE OF  
OWNER-OCCUPIED HOUSING

**\$65,161**  
MEDIAN HOUSEHOLD  
INCOME

**\$1,588**  
MEDIAN MONTHLY  
MORTGAGE

**169,422**  
TOTAL PUEBLO COUNTY  
POPULATION

112,368 PUEBLO CITY  
32,842 PUEBLO WEST  
2,200 COLORADO CITY  
1,268 BEULAH  
802 BLENDE  
588 AVONDALE  
726 SALT CREEK  
339 VINELAND  
307 BOONE  
206 RYE

**41.2**  
MEDIAN AGE



**8.1%**  
VETERAN  
POPULATION

Data sourced from census.gov, choosepueblo.com



### HIGH DESERT CLIMATE

Mild winters with  
hot/dry summer days  
and cooler summer nights



**ELEVATION**  
**4,692'**

### AVERAGE SEASONAL TEMPS



**300+**

### DAYS OF SUNSHINE

**15" Annual Rainfall**  
**25" Annual Snowfall**  
**91° July High**  
**16° January Low**



**PUEBLO COUNTY**  
COLORADO



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**PUEBLO COUNTY**  
**Colorado**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morill*

Executive Director

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January 30, 2026

Pueblo County Citizens:

Fiscal Year 2026 represents an important transition point for Pueblo County, one defined by both the completion of major long-term commitments and the need to build financial stability for the years ahead. After several years of investing heavily in capital projects that were essential to modernizing county infrastructure and improving public services, many of these initiatives are now reaching completion. These projects will deliver meaningful value to our community, but they have also required significant financial resources over an extended period.

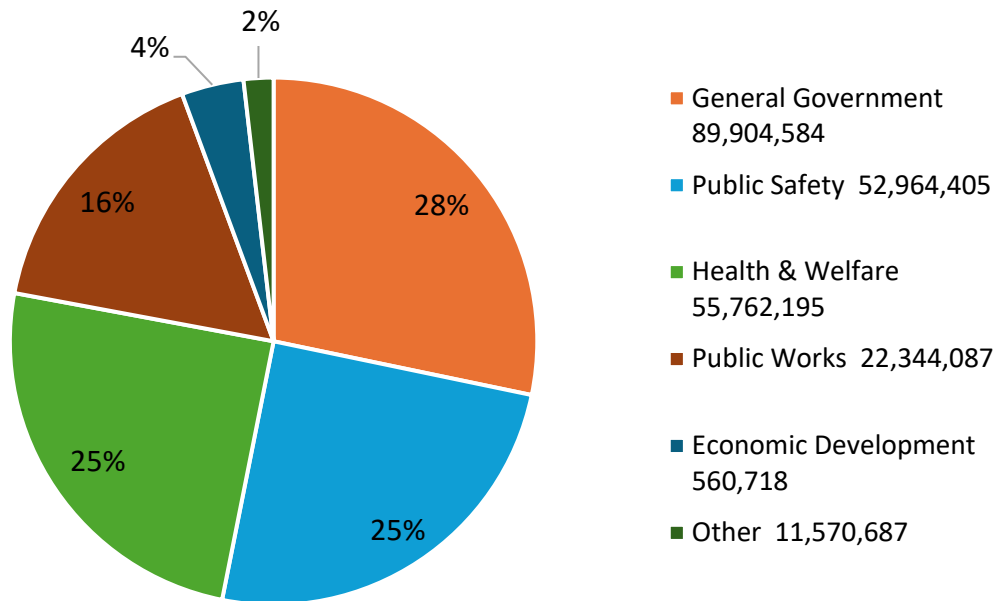
As a result, our fund balances entering 2026 are lower than in prior years. This reality requires us to take a disciplined and responsible approach to the coming year's budget. The county is implementing a series of cost-containment and efficiency measures designed to ensure that we can maintain essential services while living within our means. These efforts include targeted reductions in operating expenditures, careful review of vacant positions, improved procurement practices, and a renewed focus on operational efficiencies across all departments.

Our goal is straightforward: to adopt a balanced budget for 2026 while beginning the process of rebuilding the county's financial reserves. Reestablishing healthy reserves is critical to protecting the county against economic uncertainty, maintaining creditworthiness, and ensuring that we can continue to provide reliable services to residents without interruption. This transitional year will require patience, collaboration, and a shared commitment to long-term fiscal health.

The completion of major capital projects will reduce financial pressure in the years ahead, and the cost-saving measures implemented in 2026 will help stabilize our fiscal foundation. With continued stewardship and community partnership, we can strengthen our reserves, restore financial flexibility, and ensure that Pueblo County remains a resilient and vibrant place to live and work.

# Budget & Finance Department

The budgeted expenditures total \$255,812,443 broken out by the following functions:

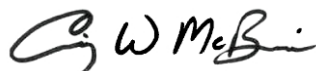


Each year, Commissioners allocate our limited funding to the many mandated services the County performs as well as to “non-mandated” programs that increase the quality of life for our citizens. General Government includes the offices of District Attorney, Treasurer, Assessor, Clerk & Recorder, Facilities, County Attorney and admin support functions (i.e. Finance, Human Relations, Information Technology, Purchasing). Public Safety includes Sheriff Law Enforcement, Detention, Communications (Dispatch and 911) and Emergency Planning. Health and Welfare includes both Social and Human Services, mostly supported by federal and state grant revenues.

The following pages provide line-item detail of the entire budget. Pueblo County’s financial structure is complex; there are hundreds of accounts contained within various funds.

Thank you for your continued trust and engagement as we move through this important year of transition. If you have questions about the 2026 budget, please direct them to [budgetrequest@pueblocounty.us](mailto:budgetrequest@pueblocounty.us).

Sincerely,



Craig W. McBrain  
Interim Director of Budget & Finance

# BUDGET TIMELINE

## **JANUARY – AUGUST**

Budget & Finance Office works to finalize prior year financial information and to prepare the Comprehensive Annual Financial Report which identifies available reserves going forward.

**JULY:** Base Budgets established for County Departments based on trends, current revenue forecasts, staffing, contracts and obligations.

## **AUGUST – SEPTEMBER :**

Departmental Budgets open for requests – Requests above Base Budgets must be justified to be considered for funding.

County Assessor provides a preliminary certification of assessed values letter and Budget & Finance updates property tax projections.

**SEPTEMBER:** Budget & Finance reviews Departmental requests above base budgets and works with the County Manager on priorities and preliminary recommended funding levels.

**OCTOBER:** Departmental Budget Work Sessions occur with the Board of County Commissioners to answer questions and receive feedback.

**NOVEMBER:** Board of County Commissioners deliberate requests and provide budget recommendations. Budget & Finance prepares final recommended budget revision and changes.

**DECEMBER:** Final assessed values completed by the County Assessor. Budget adopted by the Board of County Commissioners during a public hearing by the deadline established

# BUDGET PROCESS

Pueblo County's annual county budget is a plan of action for delivering services for a period of one year and the proposed means of financing those services. Pueblo County adheres to the provision of the Local Government Budget Law of Colorado as outlined in Colorado Revised Statutes (C.R.S.) Title 29; Article 1, Budget and Services; Part 1. Colorado Law requires the adoption of an annual budget by all Colorado Counties. All provisions of state law are incorporated as part of Pueblo County Budget Policy. Highlights of Local Government Budget Law of Colorado include:

1. The budget year is January 1 through December 31.
2. The budget must be balanced. Expenditures cannot exceed total anticipated income or fund balance.
3. The budget must be separated into identified funds.
4. Expenditures must be identified by the department, division or agency that is authorized to spend the money. The expenditure data must also show what the money is spent on.
5. Anticipated budget revenue sources must be identified.
6. Revenue and expenditure data must be shown for the last completed fiscal year, (using audited figures), the current year, and the proposed budget year.
7. The budget must show a beginning balance is entered as anticipated revenue and includes all unexpended surpluses from the prior years, unencumbered ending fund balances, and all investments and deposits.
8. The budget shall be prepared and submitted to the Board of County Commissioners on or before October 15th of each year. The document shall include a budget statement describing the important features of the proposed budget.
9. Upon receipt of the proposed budget, the Board of County Commissioners shall publish notice, one time, in a newspaper having general circulation within the County's boundaries. The notice must state (at a minimum):
  - The proposed budget is open for inspection at a designated place.
  - The proposed budget will be considered for adoption on a specified time and date.
  - Any citizen may inspect the budget and file objections at any time prior to the final adoption of the budget.
10. The Board of County Commissioners shall review the proposed budget and revise, alter, increase or decrease the items as it deems necessary in view of anticipated revenues.
11. The Board of County Commissioners shall adopt the budget before certifying levies to the County.
12. The adoption of the budget must be formalized and made official by the Board of County Commissioners by a "Resolution to Adopt the Budget".

# BUDGET PROCESS

13. An appropriation resolution must outline the expenditures proposed in the adopted budget, include an expenditure total no greater than the anticipated resources, and include every fund. The amount appropriated for the spending agencies cannot exceed the amounts fixed in the budget.
14. The income of the County must be allocated according to the amounts and funds specified in the budget, in order to comply with expenditures authorized by the appropriation resolution.
15. No fund (spending agency) may expend, or contract to expend, any money in excess of the amount appropriated in the appropriation resolution.
16. The County must file a certified copy of its adopted budget, including the budget message, with the Colorado Division of Local Government no later than thirty (30) days following the beginning of the fiscal year of the adopted budget.
17. The County may amend the budget during the course of the year through:
  - **Budgetary Transfers:** A transfer can consist of moving budgeted and appropriated moneys from one or more spending agencies in one fund to one or more spending agencies in another fund. It can also consist of the transfer of budgeted and appropriated moneys between spending agencies within **one fund**.
  - **Supplemental Budgets:** A supplemental budget must be adopted to account for revenues in excess of the budget and to authorize expenditure of excess funds. Whenever the County receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, a supplemental budget and appropriation must be enacted to authorize the expenditure of these unanticipated funds. The supplemental budget is subject to the same public notification requirements as the annual budget.
18. In the case of an emergency or unforeseen contingency, the Board may authorize the expenditures of additional funds after resolution adopted in public meeting by two-thirds vote and publication immediately thereafter of the resolution. Under Amendment 1, enacted November, 1992, emergencies must be officially declared and refunded within 180 days after the emergency ends. Additionally, the Act requires emergency reserves in the amount of 3%.
19. Records of expenditures must be maintained in the Office of Budget and Finance of Pueblo County. These records show budgeted funds as compared with actual expenditures and must also record any transfer of moneys from one fund to another as authorized and implemented by budgetary transfers. This record must also show the unexpended balance in each fund at any given time.

## BASIS OF ACCOUNTING

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Recognition of revenues represented by non-current receivables is deferred until they become current receivables. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include:

1. Principal and interest on general long-term debt which is recognized when due, and
2. Accumulated unpaid vacation that is not expected to be paid within the next year.

Those revenues susceptible to accrual are property taxes, franchise fees, interest revenue and State shared taxes. Sales taxes collected and held by the State of Colorado at year-end on behalf of the County are recognized as revenue. Fines, permits, fees, entitlements, charges for services and shared revenues are not susceptible to accrual because generally they are not measurable until received. Grant revenues are recognized as they are earned.

# PUEBLO COUNTY FUNDS

Fund: "A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives."

Government accounting has unique requirements that help show how monies are spent. Utilizing a fund structure allows for proper accuracy and controls over taxpayer dollars.

The County determines Major and Nonmajor funds as outlined in GASB 34. Major funds are funds whose revenues, expenditures, assets or liabilities are at least 10% of corresponding totals for all governmental and enterprise funds. Any other fund may be reported as major if County officials believe that fund is particularly important to financial statement users.

Along with Major and Nonmajor classifications, funds are further categorized into Governmental Funds and Proprietary Funds.

Governmental Funds for Pueblo County include:

- The General Fund is used to account for general operations and activities, not requiring the use of other funds. All governments must have a General Fund that is always treated as a Major Fund.
- Special Revenue Funds are required to account for revenue sources that are restricted, committed or assigned to expenditures for specific purposes other than debt service and capital projects. These funds are established by statute, resolutions or executive decision and can be both Major and Nonmajor Funds.
- Capital Projects Funds are used to account and report financial resources that are restricted, committed or assigned for capital outlay projects. This does not include projects financed by Proprietary Funds. These funds can be both Major and Nonmajor Funds
- Debt Service Funds account for money to pay interest and principal of long-term debts. Pueblo County currently does not have any active Debt Service Fund activity.

Proprietary Funds for Pueblo County include:

- Enterprise Funds which are used for services provided to the public on a charges and fee basis. Pueblo County has one Enterprise Fund of Desert Hawk Golf Course at Pueblo West.

The County also has one Component Unit Fund presented in its annual budget. A Component Unit is a legally separate organization for which Pueblo County is financially accountable.

The individual funds used by Pueblo County are as follows:

1. General Fund is the general operating fund of the county and is used for financing the general administration and most of the basic services in county government except for those services provided in the funds listed below. The General Fund Budget is approved by elected official within the Fund which includes the County Commissioners, County Sheriff, District Attorney, County Clerk & Recorder, County Assessor, County Treasurer, County Coroner and County Surveyor.

2. 1A Community Improvement Fund is a special revenue fund used to administer projects related to County improvements and economic development. In the 2016 general election, the Pueblo County voters approved the ballot initiative to exempt the County from the Colorado Taxpayer's Bill of Rights (TABOR) limits, as long as the excess revenues went toward community enrichment projects. Financing sources are from expiring property incentives and this fund is a Major Fund of the County.

3. Excess Marijuana Sales Tax Fund is a special revenue fund that accounts for the collection of revenues for retail marijuana sales tax in excess of 3.5% to be held for use on public safety projects per Pueblo County resolution 20-030, which was approved by the Board of County Commissioners. This fund is a Nonmajor Fund of the County.

4. American Rescue Plan Act Fund is a special revenue fund used to administer all revenue and expenses related to Federal funding issued by the US Treasury to support response to and recovery from the COVID-19 public health emergency. Funding was provided to local governments to ensure resources are available to fight the pandemic and support families and businesses struggling with its public health and economic impacts, maintain vital public services, even amid declines in revenue and build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity. This fund will be a Major Fund of the County.

5. Road and Bridge Fund is a special revenue fund that administers all revenues and expenditures related to Pueblo County road and bridge maintenance, engineering and capital operation. Financing sources are from dedicated mill levy, federal and state grants, state highway users tax and transfers from the contingency fund. Colorado law requires all counties to maintain a Road & Bridge Fund that allocates a portion of road and bridge taxes to cities and towns for use in their road and street activities. This is a Major Fund of the County.

6. Human Service Fund is a special revenue fund that accounts for the various public welfare, aging and housing programs administered in Pueblo County. Financing sources are from local, state and federal grants, which are used to assist families and individuals to become as self-reliant as possible. This is accomplished by providing innovative and flexible social and economic services aimed at improving individual functioning, strengthening families, eliminating violence and reducing poverty. Colorado law requires all counties to maintain a human services fund. This is a Major Fund of the County.

7. Employee Retirement Fund is a special revenue fund that accounts for the mill levy dedicated to pay the County's share to the employee retirement system. This is a Nonmajor Fund of the County.

8. Developmental Disability Fund is a special revenue fund that accounts for the mill levy dedicated for payment to a nonprofit corporation for various programs related to helping the developmentally challenged. This is a Nonmajor Fund of the County.

9. Pueblo County Housing Fund is a special revenue fund that accounts for federal and state grants used for individual revolving loans and grants for home rehabilitation. This is a Nonmajor Fund of the County.

10. Conservation Trust Fund is a special revenue fund that accounts for the collection of revenues from the Colorado State Lottery to be expended on parks and recreation facilities for repairs and capital improvements. This is a Nonmajor Fund of the County.

11. Subdivision Park Site Fee is a special revenue fund that accounts for revenue related to future land development. This is a Nonmajor Fund of the County.

12. Fire Hydrant Impact Fee is a special revenue fund that accounts for revenue related to future land development. This is a Nonmajor Fund of the County.

13. Excise Tax Fund is a special revenue fund that accounts for the excise tax revenues collected on the first sale or transfer of unprocessed retail marijuana by a retail marijuana cultivation facility authorized by the county. Expenditures in the fund are for the ballot approved purposes for the tax. This is a Nonmajor Fund of the County.

14. Capital Expenditure Fund is a capital projects fund that accounts for capital expenditures. No designated financing sources currently exist and projects and funded by transfers in from other funds. This is a Nonmajor Fund of the County.

15. Capital Projects Fund is a capital projects fund that accounts are for specific capital projects approved bond proceeds. The two projects budgeted for in this fund for the next few years will be the construction of a new County jail as well as a road extension project in conjunction with the jail project. During the projects this will be a Major Fund of the County.

16. Detention Commissary Fund is a special revenue fund that accounts for the commission earned from sales of products to jail inmates. Expenditures are for detention recreation equipment. This is a Nonmajor Fund of the County.

17. Desert Hawk Golf Course Fund accounts for Enterprise Zone receipts and Enterprise Zone Expenses for a jointly owned golf course known as Desert Hawk at Pueblo West, Colorado. The Pueblo West Metro District is joint owner of the golf course along with the County.

18. E-911 Telephone Surcharge Fund is a Discretely Presented Component Unit accounted for within the County fund structure. This fund represents the Pueblo County Emergency Telephone Service Authority formed to account for revenues derived from special telephone surcharges which are used to maintain enhanced 911 equipment and related activities, as is allowed by Colorado revised Statutes. The Authority is not a special revenue fund because the Authority Board is appointed by the Board of County Commissioners and are able to modify the decisions of the Authority board. There are also financial benefits and burdens on the County because of the Authority. A budget is prepared annually along with governmental funds within the County.

# MAJOR REVENUE CATEGORIES

PROPERTY TAX is a levy against the assessed value of all taxable real property located in the county such as land and housing.

SPECIFIC OWNERSHIP TAX is an annual tax against the assessed value of personal property such as automobiles, motorcycles, travel trailers, and motor homes.

SALES AND USE TAX is a tax on retail purchases (sales) in the County. Normally this tax applies to all merchandise purchased in the County with the exception of grocery food items. Sales taxes can be levied by the State, county and Municipality. Pueblo County's sales tax is 1%. The County does not have a use tax on purchases.

Pueblo County also has an approved retail MARIJUANA SALES TAX that is based on purchase price and collected from the consumer at point-of-sale, then remitted to the County. The tax rate is 6%, raised from 3.5% as of January 1, 2020.

HIGHWAY USER'S TAX is primarily a tax on motor fuels that is distributed between state, county, and municipal governments and earmarked for road and bridge type expenditures. The tax is collected by the state and distributions are based on a three tier funding formula adopted in 1989.

LICENSE AND PERMITS is revenue collected from marriage licenses, liquor licenses, and county permits.

INTERGOVERNMENTAL (GRANTS) is revenue received from other governmental agencies such as the federal, state, or local government. Also included in this group is revenue from mineral leasing, cigarette tax, and other government contracts. State and federal welfare grants represent the largest amount of revenues in this category.

CHARGES FOR SERVICES is revenue collected for various County services such as zoning fees, inmate client fees, and recreation fees.

INTEREST is revenue earned from investments of cash and cash reserves.

FEEs collected for services provided by the Treasurer, Clerk 6: Recorder, Public Trustee, Criminal Justice Services, Sheriff Department and other County departments. These fees include items such as Treasurers fees, document recording fees, ownership tax fees, certificates of title, work release fees, process of service fees, as well as other County administrative fees.

OTHER is miscellaneous revenue collected from sale of assets, delinquent property taxes, rentals, and royalties.

PROCEEDS FROM DEBT are not always a major revenue category for the County, as the County does not utilize new debt each year.

TRANSFERS are internal revenues provided by transferring money from one County fund to another County fund. Fund transfers are not actual cash revenues since they merely move money from one fund to another and are often excluded in reporting actual revenues.

# MAJOR EXPENDITURES

Expenses can be broken into categories and functions within the County. Category breakouts are useful from a management perspective for departments within the County. Functions are useful at a higher level when looking at the County as a whole.

The categories the County utilizes at a departmental level are:

**PERSONNEL COSTS** represent salaries, payroll taxes and benefit costs for all employees of Pueblo County.

**OPERATING COSTS** represent all non-payroll related operating costs including but not limited to supplies, advertising, contract labor, utilities, telephone, memberships and subscriptions and direct relief to clients.

**CAPITAL COSTS** represent all capital items purchased, such as furniture, computers, vehicles and equipment. Anything over \$500 is treated as a capital purchase. Capital projects also fall into this category and would include new construction projects as well as improvements to buildings. Typically, any project over \$50,000 is treated as a capital project.

When looking at the County as whole, the following functions are:

**GENERAL GOVERNMENT** expenses are all administrative expenses associated with the daily operations of County government including County Commissioner functions, planning and zoning, human resources, budget and finance, facilities, vehicle licensing and recording, county assessments and Public Safety expenses related to the County Sheriff and Coroner functions that ensure the County can provide safety to its citizens. Divisions of the County Sheriff include law enforcement, management of the detention facility, emergency services response and manning of the communications center.

**HIGHWAYS AND STREETS** expenses occur within the County Road and Bridge fund and relate to the maintenance of roads and bridges within the County.

**HEALTH AND WELFARE** expenses occur mostly in the County Department of Human Services fund and include programs like Medicaid, temporary assistance to needy families (TANF), child welfare and adult protection services.

**CULTURE AND RECREATION** expenses relate to the upkeep and management of County parks and recreational facilities as well as funding for local cultural programs.

URBAN DEVELOPMENT AND HOUSING expenses occur mostly in the County Department of Human services fund mostly made up of the weatherization program from qualifying individuals.

CONSERVATION expenses are made up of expenses related to the CSU-Extension program run between the County and Colorado State University.

ECONOMIC DEVELOPMENT expenses account mostly for capital projects emphasizing economic development within the County. There are also some property tax incentive agreements the County has with businesses in the County. The business pays 100% of property taxes due and the County refunds the incentive portion.

INTERGOVERNMENTAL expenses occur when the County pays another governmental entity funds for some purpose. These expenses usually occur because of a Memorandum of Understanding, an Intergovernmental Agreement or a statutory requirement.

DEBT SERVICE expenses represent the principal and interest payments, as well as fiscal charges associated with debt held by the County.

CAPITAL OUTLAY are the equivalent of "Capital Costs" above and represent all capital items purchased, such as furniture, computers, vehicles and equipment. Anything over \$500 is treated as a capital purchase. Capital projects also fall into this category and would include new construction projects as well as improvements to buildings. Typically, any project over \$50,000 is treated as a capital project.

TRANSFERS are internal expenses created by transferring money from one County fund to another County fund. Fund transfers are not actual cash expenses since they merely move money from one fund to another and are often excluded in reporting actual expenses.

**Governmental Funds**

**General Fund**

	<b>Fund</b>	<b>101</b>
	Beginning Fund Balance	\$ 7,024,777
<b>2024 Actuals</b>	Revenues	125,474,078
	Expenditures	(127,448,466)
	Transfers In	9,599,689
	Transfers Out	(5,119,622)
	Net Change in Fund Balance	\$ 2,505,679
	Use of Fund Balance	\$ -
	Ending Fund Balance	\$ 9,530,456

	<b>Fund</b>	<b>101</b>
	Available Beginning Fund Balance (2024 ACFR) Budget Basis	\$ 9,530,456
<b>2025 Estimated</b>	Revenues	133,941,913
	Use of Committed Fund Bal	10,000,000
	Expenditures	(142,334,274)
	Transfers In	6,265,000
	Transfers Out	(17,100,000)
	Net Change in Fund Balance	\$ (9,227,361)
	Use of Fund Balance	\$ (9,227,361)
	Ending Fund Balance	\$ 303,095

	<b>Fund</b>	<b>101</b>
	Beginning Fund Balance	\$ 303,095
<b>2026 Adopted</b>	Revenues	140,269,585
	Expenditures	(140,034,086)
	Transfers In	1,465,000
	Transfers Out	(2,003,594)
	Net Change in Fund Balance	\$ (303,095)
	Use of Fund Balance	\$ (303,095)
	<b>Ending Fund Balance</b>	<b>\$ 0.00</b>

**FD101 General Fund**

**301000 GENERAL FUND REVENUE**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
311101 General Property Tax Current	55,607,944.29	55,291,191.00	60,975,696.76
311103 General Property Tax Prior	18,181.75	20,000.00	21,550.00
312001 So Tax Bcd Current	4,901,124.46	5,000,000.00	5,000,000.00
313100 Sales Tax	24,611,311.74	28,000,000.00	27,109,500.00
313110 MJ Retail MJ Sales Tax	2,146,194.89	2,200,000.00	2,200,000.00
313111 MJ Tax State 10% Of 15%	760,013.61	900,000.00	500,000.00
313200 Use Tax	2,548,462.48	3,000,000.00	2,500,000.00
314200 State Tobacco Tax	43,120.67	53,000.00	43,000.00
319101 Penalty Int Tax Current	139,133.82	120,000.00	115,000.00
319103 Penalty Int Tax Prior	17,681.79	20,000.00	17,500.00
321501 BOC License Cablevision	128,977.60	150,000.00	128,000.00
321601 MJ Med Marijuana License Fee	293,350.00	200,000.00	250,000.00
321701 MJ Retail Marijuana License Fee	674,300.00	1,000,000.00	675,000.00
322101 BOC License Liquor	14,785.00	20,000.00	15,000.00
322110 MJ Marijuana Applic Fees	1,400.00	2,000.00	1,000.00
322401 SH Concealed Weapon Permit	161,438.50	130,000.00	160,000.00
322507 CC License Marriage	7,056.00	8,000.00	7,000.00
322508 CC Civil Union License	7.00	-	-
331000 Grant Revenue	-	10,000.00	11,836,514.00
331013 Federal Grant	1,608,164.12	2,133,239.00	2,737,740.00
333001 Fed PILT	169,813.00	180,000.00	180,000.00
333005 State PILT-Div Of Wildlife	415.33	500.00	500.00
333006 State PILT CHFA	9,859.28	9,859.00	9,859.00
334019 State Grant	10,608,700.62	9,115,470.00	3,732,677.18
335900 State Severance Tax	12,067.01	20,000.00	20,000.00
341306 Ameritas Dental Fees	564,403.26	600,000.00	600,000.00
341310 Carryout Bag Fees	98,651.55	75,000.00	50,000.00
341315 PD Zoning/Sub Applications	113,963.93	120,000.00	120,000.00
341316 CA Outside Services Fees	2,400.00	3,000.00	5,000.00
341360 Permit Fees - Building Division	-	-	1,387,965.00
341361 Inspection Fees - Building Division	-	-	11,000.00
341362 Plan Review Fees - Building Division	-	-	7,823.00
341363 Contractor Licensing Fees - Building Division	-	-	169,948.00
Misc Revenue - Building Division	-	-	700.00
341600 CC Fee Recording Info-Cd Rom	505.00	1,000.00	1,000.00
341601 CC Fee Recording Info-Zip Drive	20,490.00	25,000.00	25,000.00
341801 PD Fee Pacog Land Use Planning	13,458.89	30,000.00	30,000.00
341816 DP Service Fee	262,617.97	300,000.00	300,000.00
341817 DP Application Development	37,384.50	50,000.00	50,000.00
342100 SH Evidence & Property	1,108.91	5,000.00	5,000.00
342262 DEM Miscellaneous Revenue	14,015.00	20,000.00	-
342300 SH Fee Prisoner Housing	1,059,582.49	900,000.00	900,000.00
342404 Commissary Delivery Revenue	16,800.00	16,800.00	16,800.00
342502 SH Fee Inmate Health Svcs	5,204.81	5,000.00	5,000.00
342503 SH Fee Inmate Bonding	2,100.00	3,000.00	3,000.00
342504 SH Inmate S S Defaults	27,800.00	35,000.00	35,000.00
345600 CA Fee Mental Hlth Chg Venue	6,390.00	20,000.00	20,000.00
345605 Enterprise Zone Admin Fee	24,085.60	25,000.00	25,000.00
347028 PR Fee Rec Program	83,951.72	30,000.00	40,000.00
350200 MJ Tax Penalties	125,094.83	250,000.00	125,000.00
350205 MJ Non-Tax Penalties	28.00	-	-
351101 Fine Dui Leaf Seatbelt Game Penalty	24,782.61	25,000.00	25,000.00
351102 Fine Trash & Dog	7,558.62	7,000.00	7,000.00
351106 SH Contraband Forfeiture	6,669.10	6,000.00	6,000.00
352305 Post Sentence Fee	3,775.00	5,000.00	5,000.00
352505 SH Fee Inmate Booking	99,398.11	100,000.00	100,000.00
361104 Interest Earned	1,636,548.38	1,300,000.00	1,300,000.00
361106 Int Earned 2022 Jail Cops	565,317.51	10,000.00	10,000.00
361107 Int Earned Cops	70,501.54	50,000.00	50,000.00
361108 Int 2022A Jail Cop Debt Svc Resv	2,492,025.07	550,000.00	550,000.00
362112 Rent Parking Lot Ac	-	1,560.00	1,560.00

362200 Rent County Property	3,800.00	3,800.00	3,800.00
362202 Rent Cty Housing & Human Services	54,840.00	54,480.00	57,000.00
362204 Rent City United Way Hhs Bldg	2,200.00	2,400.00	2,400.00
362213 Maint/Custodial Svcs Health Dept	111,999.96	112,000.00	112,000.00
362215 Rent Dss	1,138,608.00	1,138,608.00	1,138,608.00
362220 Rent 8Th St Bldg-Wf	215,178.93	235,000.00	290,000.00
362631 Lease County Owned Vehicles	8,777.56	10,000.00	-
364301 Uninsured Prop Liab Claims	324,658.09	100,000.00	-
367501 Anthem Wellness	79,805.41	75,000.00	-
368900 Miscellaneous Receipts	94,239.64	100,000.00	95,000.00
368904 Commission Pay Phone	330,516.22	375,000.00	-
368907 CC Cash Over Short	485.37	-	300.00
368909 CC Prior Short Check Collect	2,399.70	3,000.00	-
368919 Cell Phone Buy Back Program	1,658.00	-	-
368925 CSU Extension Program Revenue	112,075.35	150,000.00	150,000.00
368927 Misc Receipts-Budget Office	2,010.00	2,000.00	1,800.00
368928 Comm Useful Pub Svc Referrals	11,175.00	15,000.00	-
368929 Autopsy Reimb-Coroner	3,406.00	20,000.00	3,000.00
368947 Noxious Weed Receipts	7,450.00	-	-
368951 HVAC System Rebates	1,194.00	-	-
368952 Energy Efficiency Rebates	-	-	-
368955 CSAC Admin Receipts	24,500.00	24,500.00	-
368973 CSU Livestock Showcase	521,875.23	525,000.00	500,000.00
374001 Transfer In	9,599,689.29	6,265,000.00	1,465,000.00
380002 Open Record Fees	764.50	1,000.00	1,000.00
381818 Assessor Fees	1,906.50	2,500.00	2,500.00
382101 TR Fee Curr Mobile Home	175.00	3,000.00	500.00
382102 SH Fee Civil	125,696.10	130,000.00	175,000.00
382103 SH Fee Criminal - Records	12,214.02	15,000.00	12,500.00
382106 SH Fee Offender Registration	5,460.00	6,000.00	5,500.00
382301 SH Fee Finger Printing	10,193.00	12,000.00	10,000.00
382303 SH Fee Vehicle Inspection	13,468.00	16,000.00	16,000.00
382306 SH Fee Model Traffic Code	95,713.63	105,000.00	105,000.00
382307 DEA Task Force	-	-	46,200.00
382308 SH Donations/Fees-Clearing Acct	209,138.70	150,000.00	150,000.00
382312 SH Fee OT Reimb Events	83,774.65	50,000.00	50,000.00
382314 SH Fee Cbi Fingerprinting	60,775.50	50,000.00	50,000.00
382329 SH Fee CSU Services	661,092.37	1,075,000.00	1,072,244.00
383101 CC Fee Clerk Hire	760,724.82	780,000.00	780,000.00
383102 CC Fee Reception Book	730,438.96	730,000.00	730,000.00
383104 CC Fee Chattel Mortgage	297,641.20	305,000.00	305,000.00
383105 CC Fee Certified Copies	17,270.21	20,000.00	20,000.00
383106 CC Fee Documentary	106,468.36	120,000.00	120,000.00
383107 CC Fee Mining Claim	5.00	-	-
383202 CC Fee Title	279,450.81	290,000.00	290,000.00
383208 CC Fee Election Cost Reimb	752,266.43	100,000.00	500,000.00
383210 CC Fee Other	27,983.00	30,000.00	30,000.00
383211 CC Fee Late Registration	302,911.82	320,000.00	320,000.00
383212 CC State Technology Surcharge	(59,712.00)	(60,000.00)	(60,000.00)
383213 Motor Vehicle Plate Destruction	21,584.90	25,000.00	25,000.00
383214 CC Online Subscription Fees	9,787.00	10,000.00	5,000.00
384101 TR Fee Current Other	886,986.65	900,000.00	900,000.00
384102 TR Fee Prior Other	595.40	1,000.00	1,000.00
384103 TR Fee Current School	154,220.77	200,000.00	200,000.00
384104 TR Fee Prior School	101.02	200.00	200.00
384105 TR Fee Curr Certification	69,054.00	80,000.00	80,000.00
384106 TR Fee Current Adv	30,490.00	30,000.00	30,000.00
384109 TR Fee Current Sub	19,045.00	25,000.00	25,000.00
384111 TR Fee Current Assignment	360.00	1,000.00	1,000.00
384115 TR Fee Curr Indiv Redempt	13,686.92	15,000.00	15,000.00
384117 TR Fee Water Collection	33,174.77	40,000.00	40,000.00
384120 TR Fee MH Distraint Prep	75.00	1,000.00	1,000.00
384122 TR Fee Tax Sale Premium	229,089.92	250,000.00	250,000.00
384123 TR Fee Late Filing	2,492.56	3,000.00	3,000.00
384126 TR Fee Spec Dist Cert Fee	5,810.00	5,000.00	5,000.00

384130 TR Fee MH Postage Reimb	28.35	200.00	200.00
384132 TR Fee Return Check Charge	1,420.00	2,000.00	2,000.00
384201 TR Fee Certificate Purch	9,436.00	12,000.00	12,000.00
384301 TR Fee Current Deed	82,915.00	50,000.00	50,000.00
384501 PT Fee Release Of Deeds	107,806.70	100,000.00	100,000.00
384502 PT Fee Foreclosure Revenue	213,039.97	150,000.00	150,000.00
385001 DA Fee State Subpoena Postage	23,450.75	25,000.00	25,000.00
385004 DA Fee Discovery	122.00	500.00	500.00
385016 DA Victim Comp Funding	57,840.38	-	30,000.00
391131 Sale Of Equipment	8,495.70	30,000.00	10,000.00
393016 Fleet Financing Proceeds	-	3,686,000.00	-
393026 SBITA PROCEEDS	4,074,180.89	-	-
SBITA Proceeds District Attorney	-	412,105.00	-
SBITA Proceeds GSA Treasurer	-	676,462.00	-
SBITA Proceeds Workday	-	5,463,539.00	-
Debt Proceeds - Jail Furniture	-	-	5,500,000.00
USE OF COMMITTED FUND BALANCE	-	10,000,000.00	-
Revenue from Regional Building Dept	-	2,400,000.00	-
Energy Efficiency Rebates	-	-	1,000,000.00
State reimb Coroner	-	-	500,000.00
<b>FD101 Total Revenue</b>	<b>135,073,767.34</b>	<b>\$ 150,206,913.00</b>	<b>\$ 141,734,584.94</b>

#### 401100 County Commissioners

	Actuals FY2024	Estimated FY2025	Budget FY2026
414300 Health Ins	-	-	111,633.77
414400 FICA	49,697.49	55,788.93	53,880.02
412100 Overtime FLSA	(386.94)	-	-
411200 Extra -	38,426.18	40,000.00	-
411000 Salaries	201,231.58	255,585.00	270,632.00
410100 Officials	389,315.00	433,682.00	433,682.00
414700 Retirement	-	-	-
439800 Contract Service Other	15,775.91	20,000.00	20,000.00
439400 Maintenance Contracts	13,127.47	13,500.00	13,500.00
434500 Telephone Fax	7,634.12	10,000.00	10,000.00
433100 Advertising Legal Publication	-	1,000.00	1,000.00
479900 Other Expense	438.07	1,000.00	1,000.00
421099 Non-Capital Furniture Equipment	826.58	500.00	500.00
421000 Office Supplies	4,828.73	6,500.00	5,217.99
432100 Printing Duplicating Binding	-	500.00	500.00
437202 Community Relations	43,550.00	50,000.00	10,000.00
437201 Local Meetings	4,179.41	5,000.00	-
438300 Staff Training	853.78	2,000.00	2,000.00
437100 Travel	4,015.02	5,000.00	5,000.00
433500 Dues Fees Memberships	54,663.00	60,000.00	50,000.00
433300 Subscriptions	1,685.82	2,000.00	2,000.00
431100 Postage	9.56	-	-
	<b>\$ 829,870.78</b>	<b>\$ 962,055.93</b>	<b>\$ 990,545.78</b>

#### 401105 County Manager

	Actuals FY2024	Estimated FY2025	Budget FY2026
414300 Health Ins	-	-	132,385.03
413825 Employee Appreciation	345.24	-	-
414400 FICA	42,960.19	51,508.16	63,895.61
412100 Overtime FLSA	(736.13)	-	-
411000 Salaries	623,437.37	673,309.32	835,236.78
414700 Retirement	-	-	-
439800 Contract Service Other	7,179.69	20,000.00	20,000.00
435900 Professional Service Other	48,287.50	50,000.00	36,664.67
453100 Rental Bldg Property	44,472.60	-	-
434500 Telephone Fax	4,156.77	4,000.00	4,000.00
421099 Non-Capital Furniture Equipment	159.00	1,000.00	-
421000 Office Supplies	1,319.54	2,000.00	2,000.00
432100 Printing Duplicating Binding	2,251.63	500.00	500.00
424200 Safety Security Supplies	4,939.78	8,000.00	8,000.00

437201 Local Meetings	2,261.63	3,000.00	500.00
438300 Staff Training	23,892.31	50,000.00	-
437100 Travel	541.23	1,000.00	-
433500 Dues Fees Memberships	1,885.61	2,000.00	2,000.00
433300 Subscriptions	3,875.50	5,000.00	5,000.00
494700 Office Furniture	1,469.55	-	-
479900 Other Expense	-	-	-
	<b>\$ 812,699.01</b>	<b>\$ 871,317.48</b>	<b>\$ 1,110,182.09</b>

**401200 Other Administration**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414900 Life Insurance	2,933.54	2,500.00	-
414399 Cyber/Ficuciary Liab Insurance	56,358.52	57,000.00	-
414344 Anthem Vision Contra	(117,197.48)	(100,000.00)	(100,000.00)
414343 Anthem Health Contra	(15,391,748.63)	(13,000,000.00)	(14,500,000.00)
414342 Anthem Vision Claims & Admin	73,191.91	100,000.00	100,000.00
414341 Anthem Health Claims & Admin	13,976,881.71	13,000,000.00	14,500,000.00
414336 FSA EE Payments	104,490.84	100,000.00	100,000.00
414335 FSA EE Deductions	(117,620.17)	(100,000.00)	-
414314 HSA Admin Fees	931.50	1,000.00	1,500.00
414311 FSA Admin Fees	3,482.50	5,000.00	6,500.00
414310 COBRA Admin Fees	5,130.00	5,000.00	5,000.00
414306 Ameritas Dental Claims & Admin	490,762.27	550,000.00	550,000.00
414300 Health Ins	7,478,231.34	7,000,000.00	-
413810 Employee Wellness Program	(1,615.00)	(5,000.00)	-
413800 Employee Recognition Prog	(11.00)	-	-
414400 FICA	3,705.87	-	-
414298 HS-Worker Comp Loss Fund Contrib	476,900.00	550,000.00	550,000.00
413200 Sick Leave Term	280,695.92	325,000.00	325,000.00
413100 Vacation Term	336,070.27	350,000.00	350,000.00
411600 Vacancy Savings	-	-	(2,710,530.00)
411200 Extra -	48,733.76	-	-
414500 PERA	35,610.39	36,000.00	-
414100 Unemployment Insurance	43,271.00	30,000.00	30,000.00
414200 Workers Compensation	(336,934.14)	(300,000.00)	(300,000.00)
439800 Contract Service Other	118,720.00	120,000.00	120,000.00
435900 Professional Service Other	45,160.00	75,000.00	80,000.00
473100 HS-Uninsured Prop Liab Claims	407,730.80	500,000.00	-
451100 Property Liability	1,175,317.00	1,300,000.00	1,400,000.00
439400 Maintenance Contracts	4,151.01	4,000.00	4,000.00
434201 Water	3,813.50	3,800.00	8,488.42
500001 Cost Allocation Marijuana	(48,644.09)	(50,000.00)	-
479992 Abatement Interest	35,444.68	10,000.00	10,000.00
479968 Property Tax Work Off Expenses	592.23	-	-
479900 Other Expense	2,982.00	-	-
484105 Revenue Due Pueblo MJ Tax	-	-	-
472200 Requests For County Funding	116,892.80	119,041.00	119,041.00
479977 PILT-Expired Tax Incentives	1,563,157.00	1,500,000.00	1,600,000.00
421000 Office Supplies	286.72	-	-
438300 Staff Training	650.00	650.00	650.00
433500 Dues Fees Memberships	6,096.00	5,000.00	5,000.00
431100 Postage	31,468.18	6,000.00	6,000.00
599999 Departmental Clearing	(2,058.19)	-	-
474000 Principal	5,153,450.26	5,050,000.00	5,185,000.00
474002 Interest Expense	3,312,041.98	3,056,035.00	2,897,031.00
474003 Fiscal Agent Fees	24,000.00	20,000.00	20,000.00
474004 Bond Cost & Discount Amortization	1,500.00	1,500.00	1,500.00
474006 Princ Phone Lease #1	213,001.86	-	-
474007 Int Phone Lease #1	2,927.14	-	-
474008 Phone Lease Reimburs To Gf	(183,607.07)	(100,000.00)	-
474009 Cash Management Fees	-	100,000.00	-
474012 Principal Fleet Lease	815,632.35	1,101,325.33	1,387,338.42
474013 Interest Fleet Lease	62,388.82	118,215.00	162,098.85
474016 Princ Phone Lease #2	17,984.40	18,522.00	-
474017 Int Phone Lease #2	1,091.10	554.00	-

Workday SBITA Principle	-	582,857.00	438,099.00
WorkDay SBITA Interest	-	-	198,538.00
474021 2022A Jail Cop Interest	5,909,025.01	5,909,025.00	5,909,025.00
474025 2023A Cop Interest	2,349,750.00	2,302,750.00	2,253,250.00
474026 2023A Cop Prinicpal	940,000.00	990,000.00	1,035,000.00
499000 Sbita Purchases	-	5,463,539.00	-
600601 ARPA - Pueblo County ERP Replacement	445,965.00	-	-
Capital Outlay - Jail Furniture	-	-	5,500,000.00
475001 Transfer Out	5,119,622.00	17,100,000.00	2,003,594.00
Budget on Hold	-	-	(9,393,424.00)
Coroner Hold	-	-	1,000,000.00
	<b>\$ 35,098,787.41</b>	<b>\$ 53,914,313.33</b>	<b>\$ 20,857,699.69</b>

**415100 Office Of Budget**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	140,250.94
414400 FICA	48,105.84	64,194.56	67,692.10
412100 Overtime FLSA	161.33	-	-
411200 Extra -	1,699.82	-	-
411000 Salaries	662,980.88	839,144.53	884,864.00
414700 Retirement	-	-	-
414200 Workers Compensation	31,751.97	-	-
414338 HSA EE Deductions	-	-	45,000.00
439800 Contract Service Other	250,882.04	300,000.00	209,266.92
435980 Arbitrage Compliance	4,500.00	3,000.00	3,000.00
435800 Cost Allocation	8,500.00	9,000.00	-
435400 Audit	185,560.00	200,000.00	200,000.00
439400 Maintenance Contracts	12,774.77	13,000.00	13,000.00
434500 Telephone Fax	1,402.21	1,500.00	1,500.00
433100 Advertising Legal Publication	8,310.18	9,000.00	9,000.00
500001 Cost Allocation Marijuana	(60,056.43)	(60,000.00)	-
479900 Other Expense	852.29	1,000.00	1,000.00
421099 Non-Capital Furniture Equipment	2,508.13	2,000.00	-
421000 Office Supplies	5,809.49	8,000.00	6,500.00
438300 Staff Training	1,385.44	3,000.00	1,500.00
437100 Travel	(278.64)	3,000.00	-
433500 Dues Fees Memberships	334.00	3,000.00	3,000.00
433300 Subscriptions	-	300.00	300.00
431100 Postage	3,029.98	3,000.00	3,000.00
599999 Departmental Clearing	3,056.83	-	-
	<b>\$ 1,173,270.13</b>	<b>\$ 1,402,139.09</b>	<b>\$ 1,588,873.96</b>

**415180 Purchasing**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	34,663.95
414400 FICA	15,664.22	16,715.52	16,730.55
411000 Salaries	213,450.00	218,503.53	218,700.00
414700 Retirement	-	-	-
439400 Maintenance Contracts	64.33	300.00	300.00
434500 Telephone Fax	1,697.69	2,500.00	2,500.00
433100 Advertising Legal Publication	1,748.19	3,000.00	3,000.00
421099 Non-Capital Furniture Equipment	-	1,000.00	-
421000 Office Supplies	405.97	1,000.00	1,000.00
422900 Oper Supplies	2,515.91	3,000.00	3,000.00
438300 Staff Training	-	1,000.00	200.00
433500 Dues Fees Memberships	104.93	500.00	500.00
433300 Subscriptions	377.35	500.00	500.00
431100 Postage	197.94	250.00	250.00
	<b>\$ 236,226.53</b>	<b>\$ 248,269.05</b>	<b>\$ 281,344.50</b>

**415500 HR Policy Compliance**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	123,078.42
413830 Employee Recruitment County	7,049.13	15,000.00	5,000.00
413825 Employee Appreciation	251.22	-	-

414400 FICA	55,910.92	58,977.65	44,103.78
411000 Salaries	755,471.96	770,949.65	576,520.00
414700 Retirement	-	-	-
439800 Contract Service Other	59,630.85	138,518.00	138,218.00
435900 Professional Service Other	573.87	1,000.00	1,000.00
439400 Maintenance Contracts	-	100.00	100.00
434500 Telephone Fax	1,784.08	2,000.00	2,000.00
479922 Background Checks	1,133.00	2,000.00	2,000.00
421099 Non-Capital Furniture Equipment	-	2,000.00	-
421000 Office Supplies	2,358.57	4,000.00	3,000.00
432100 Printing Duplicating Binding	-	100.00	100.00
438300 Staff Training	3,284.55	5,000.00	5,000.00
437100 Travel	235.54	5,000.00	-
433500 Dues Fees Memberships	-	1,500.00	600.00
433300 Subscriptions	1,871.62	2,000.00	3,900.00
	<b>\$ 889,555.31</b>	<b>\$ 1,008,145.30</b>	<b>\$ 904,620.20</b>

**415400 HR Talent & People Svc**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	84,449.12
413810 Employee Wellness Program	139,217.33	75,000.00	75,000.00
413800 Employee Recognition Prog	45,308.14	53,000.00	25,000.00
414400 FICA	42,834.48	40,759.36	25,459.35
411200 Extra -	166.92	-	-
411000 Salaries	580,252.59	532,802.12	332,802.00
414200 Workers Compensation	20.23	-	-
439800 Contract Service Other	123,974.48	185,000.00	185,000.00
439400 Maintenance Contracts	159.66	600.00	600.00
434500 Telephone Fax	4,278.08	4,500.00	4,500.00
500001 Cost Allocation Marijuana	(801.99)	(1,500.00)	-
479997 Corp Cup	6,380.85	7,000.00	-
479922 Background Checks	-	200.00	200.00
421099 Non-Capital Furniture Equipment	-	500.00	-
421000 Office Supplies	4,829.64	6,000.00	6,000.00
438355 HS-Staff Training County	8,843.35	25,000.00	15,000.00
438300 Staff Training	911.18	10,000.00	5,000.00
437100 Travel	24.08	9,500.00	-
433500 Dues Fees Memberships	12,043.00	15,000.00	15,000.00
433300 Subscriptions	1,318.59	2,000.00	2,000.00
431100 Postage	266.69	500.00	500.00
494900 Machinery & Equipment	23,312.00	-	-
494700 Office Furniture	4,087.29	-	-
	<b>\$ 997,426.59</b>	<b>\$ 965,861.48</b>	<b>\$ 776,510.47</b>

**419160 Community Impacts Funding**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
482016 Pueblo West Metropolitan District	558,855.00	400,000.00	400,000.00
472200 Requests For County Funding	3,397,246.96	3,422,845.00	3,322,845.00
	<b>\$ 3,956,101.96</b>	<b>\$ 3,822,845.00</b>	<b>\$ 3,722,845.00</b>

**419505 IS Shared Services**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
426100 Software Licenses	(11,495.28)	-	-
	<b>\$ (11,495.28)</b>	<b>\$ -</b>	<b>\$ -</b>

**419200 ITS - Administration**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	53,603.91
414400 FICA	30,394.26	25,871.93	25,871.92
412100 Overtime FLSA	1,178.60	-	-
411000 Salaries	412,008.00	338,195.23	338,195.00
414700 Retirement	-	-	-
439800 Contract Service Other	35,515.98	450,000.00	450,000.00

439700 Independent Contractor	(41,010.51)	2,000.00	2,000.00
439455 Software Maintenance	99,208.00	75,000.00	75,000.00
439400 Maintenance Contracts	854.29	1,000.00	1,000.00
434522 Wireless Pagers Cellular	43,186.47	15,000.00	15,000.00
434520 Network & Data Circuit Charges	194,919.01	200,000.00	200,000.00
434500 Telephone Fax	22,692.05	25,000.00	25,000.00
433100 Advertising Legal Publication	-	1,000.00	1,000.00
479900 Other Expense	980.00	-	-
426500 Cloud Storage	-	-	-
426100 Software Licenses	330,857.83	-	-
421565 HW Non Capital Non I&Cs	843.43	1,500.00	1,500.00
421562 HW I&Cs	929.41	1,000.00	1,000.00
421099 Non-Capital Furniture Equipment	120.00	1,000.00	1,000.00
421000 Office Supplies	3,673.31	3,000.00	3,000.00
438300 Staff Training	5,841.78	7,000.00	7,000.00
437100 Travel	2,352.47	1,500.00	500.00
433500 Dues Fees Memberships	-	2,000.00	2,000.00
433300 Subscriptions	29,468.03	40,000.00	25,000.00
431100 Postage	593.28	350.00	350.00
	<b>\$ 1,174,605.69</b>	<b>\$ 1,190,417.16</b>	<b>\$ 1,228,020.83</b>

**419203 ITS - Application Development**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	130,945.25
414400 FICA	58,930.48	63,095.61	63,200.70
411071 HS-Salaries Reimb Other Funding	-	(35,000.00)	(35,000.00)
411000 Salaries	846,504.00	824,779.23	826,153.00
439800 Contract Service Other	-	150,000.00	150,000.00
439700 Independent Contractor	27,529.25	10,000.00	10,000.00
426100 Software Licenses	214,525.95	100,000.00	100,000.00
	<b>\$ 1,147,489.68</b>	<b>\$ 1,112,874.84</b>	<b>\$ 1,245,298.95</b>

**419201 ITS - Infrastructure**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	152,520.11
414400 FICA	67,486.57	73,613.77	73,613.81
412100 Overtime FLSA	172.14	-	-
411000 Salaries	943,743.29	962,271.55	962,272.00
439700 Independent Contractor	68,340.55	100,000.00	100,000.00
439455 Software Maintenance	587,214.23	525,000.00	525,000.00
436351 HW Maint Contract Sun	(42,931.79)	-	-
426500 Cloud Storage	231,551.12	260,000.00	260,000.00
421565 HW Non Capital Non I&Cs	2,278.11	2,000.00	2,000.00
421562 HW I&Cs	4,613.62	15,000.00	15,000.00
438300 Staff Training	275.00	1,000.00	1,000.00
437100 Travel	1,011.08	1,000.00	-
	<b>\$ 1,863,753.92</b>	<b>\$ 1,939,885.32</b>	<b>\$ 2,091,405.92</b>

**419202 ITS - Technical Support**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	129,970.00
414400 FICA	54,590.07	62,472.31	62,730.00
411071 HS-Salaries Reimb Other Funding	-	(80,000.00)	(80,000.00)
412100 Overtime FLSA	18,734.30	20,000.00	20,000.00
411000 Salaries	717,640.98	816,631.56	800,000.00
414200 Workers Compensation	771.63	-	-
453315 Lease Computer Equipment	2,981.10	5,000.00	5,000.00
421565 HW Non Capital Non I&Cs	28,979.93	25,000.00	25,000.00
421562 HW I&Cs	2,367.50	3,000.00	3,000.00
	<b>\$ 826,065.51</b>	<b>\$ 852,103.87</b>	<b>\$ 965,700.00</b>

**419100 Planning/Development**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	154,220.50
414400 FICA	54,420.96	74,456.88	74,434.50
412100 Overtime FLSA	617.32	-	-
411000 Salaries	750,666.01	973,292.56	973,000.00
439864 PCPC Stipend	5,700.00	8,000.00	8,000.00
439800 Contract Service Other	75,606.24	75,000.00	75,000.00
435957 Triview 1041 Permit Review	-	30,000.00	30,000.00
435950 USGS Sedimentation Study	5,106.00	5,500.00	5,500.00
435900 Professional Service Other	252,391.12	150,000.00	75,000.00
439400 Maintenance Contracts	1,989.27	2,500.00	2,500.00
434500 Telephone Fax	7,509.82	7,000.00	7,000.00
433100 Advertising Legal Publication	3,133.44	4,000.00	4,000.00
500001 Cost Allocation Marijuana	(46,777.46)	(70,000.00)	-
479900 Other Expense	24,219.07	1,000.00	1,000.00
426100 Software Licenses	39,244.36	49,816.00	49,816.00
421099 Non-Capital Furniture Equipment	1,127.54	-	-
421000 Office Supplies	9,284.02	4,000.00	4,000.00
438300 Staff Training	4,217.21	10,000.00	5,000.00
437100 Travel	4,339.23	5,000.00	5,000.00
433500 Dues Fees Memberships	2,249.77	2,000.00	2,000.00
433300 Subscriptions	2,243.64	2,000.00	2,000.00
431100 Postage	1,342.21	3,000.00	3,000.00
474019 SBITA Interest	39,348.75	-	-
499000 SBITA Purchases	117,915.82	-	-
	<b>\$ 1,355,894.34</b>	<b>\$ 1,336,565.44</b>	<b>\$ 1,480,471.00</b>

**419150 P&D - Marijuana**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	83,965.62	80,000.00	84,068.40
414400 FICA	35,940.19	31,695.83	40,575.60
412100 Overtime FLSA	559.71	-	-
411000 Salaries	501,921.96	414,324.60	530,400.00
414700 Retirement	-	-	-
439828 LMLB Stipend	5,475.00	7,000.00	7,000.00
435900 Professional Service Other	14,055.31	25,000.00	25,000.00
439400 Maintenance Contracts	814.68	1,000.00	1,000.00
434500 Telephone Fax	3,510.81	4,000.00	4,000.00
433100 Advertising Legal Publication	1,517.06	2,000.00	2,000.00
500001 Cost Allocation Marijuana	249,733.24	452,900.00	-
421022 Bank Service Charges	10.00	500.00	500.00
479922 Background Checks	60.00	300.00	300.00
426100 Software Licenses	12,491.67	53,316.00	53,316.00
421099 Non-Capital Furniture Equipment	-	1,000.00	-
421000 Office Supplies	4,710.41	5,000.00	5,000.00
438300 Staff Training	1,670.72	4,000.00	1,000.00
437100 Travel	676.62	1,000.00	500.00
433300 Subscriptions	2,163.20	1,500.00	1,500.00
431100 Postage	65.17	1,000.00	1,000.00
474018 SBITA Principal	39,348.75	-	-
	<b>\$ 958,690.12</b>	<b>\$ 1,085,536.43</b>	<b>\$ 757,160.00</b>

**419170 Planning & Development - Building Division**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
411000 Salaries	-	-	750,000.00
414400 FICA	-	-	57,375.00
421000 Office Supplies	-	-	10,000.00
421099 Non-Capital Furniture Equipment	-	-	39,000.00
426100 Software Licenses	-	-	281,000.00
431100 Postage	-	-	3,000.00
433500 Dues Fees Memberships	-	-	25,000.00

437100 Travel	-	-	13,000.00
438300 Staff Training	-	-	16,500.00
	\$ -	\$ -	\$ 1,194,875.00

**419300 Fleet/Equipment Management**

	Actuals FY2024	Estimated FY2025	Budget FY2026
414300 Health Ins	-	-	43,587.50
414400 FICA	20,974.64	20,544.43	21,037.50
411071 HS-Salaries Reimb Other Funding	(6,646.53)	(6,000.00)	(6,000.00)
412100 Overtime FLSA	(1,168.45)	-	-
411000 Salaries	277,347.00	268,554.68	275,000.00
414200 Workers Compensation	616.23	-	-
439857 Laundry	14,683.07	18,000.00	18,000.00
453453 Rental Vehicle	11,487.26	9,000.00	9,000.00
439400 Maintenance Contracts	5,545.11	8,000.00	8,000.00
436103 Car Wash Service	2,458.75	2,500.00	2,500.00
423300 R&M Supplies Mechanical	1,253.46	2,000.00	2,000.00
423295 P&A Sublet Reimb-P West Rds	218,121.93	180,000.00	180,000.00
423294 P&A Sublet Reimb R&B	767,897.71	600,000.00	300,000.00
423293 P&A Purchase - Reimb-P West Rds	(115,443.65)	(125,000.00)	(125,000.00)
423292 P&A Purchase - Reimb R&B	(278,348.47)	(425,000.00)	(425,000.00)
423291 P&A Purchase - Insurance Claims	(38,870.51)	-	-
423290 P&A Purchase - Sublet	(354,472.99)	(200,000.00)	(200,000.00)
423270 P&A Purchase - Freight Costs	3,854.29	15,000.00	15,000.00
423266 P&A Purchase - P West Metro	394.77	500.00	500.00
423265 P&A Purchase - P West Rds	115,911.43	125,000.00	125,000.00
423263 P&A Purchase - CSEPP	27.72	-	-
423260 P&A Purchase - Beulah Fire	249.94	300.00	300.00
423250 P&A Purchase - Golf Course	1,473.91	1,000.00	1,000.00
423245 P&A Purchase Health Department	(512.47)	-	-
423244 P&A Purchase - P&D-MJ	459.54	1,500.00	1,500.00
423233 P&A Purchase - Food Prog HHS	37.37	500.00	500.00
423229 P&A Purchase - CSU	913.40	2,000.00	2,000.00
423228 P&A Purchase - Runyon	7,004.24	3,000.00	3,000.00
423227 P&A Purchase - Parks/Recreation	16,556.83	15,000.00	15,000.00
423226 P&A Purchase - HHS	(13,729.01)	-	-
423225 P&A Purchase - DSS	(1,978.33)	-	-
423224 P&A Purchase - R&B	314,598.01	425,000.00	425,000.00
423223 P&A Purchase - DEM	27,112.23	25,000.00	25,000.00
423222 P&A Purchase - Coroner	2,061.09	5,000.00	5,000.00
423220 P&A Purchase - Law Enforcement	184,753.08	150,000.00	150,000.00
423219 P&A Purchase - Fleet	17,712.32	20,000.00	20,000.00
423218 P&A Purchase - Assessor	2,040.45	2,500.00	2,500.00
423216 P&A Purchase - I&Cs	42.52	100.00	100.00
423215 P&A Purchase - Planning Dev	68.12	500.00	500.00
423210 P&A Purchase - Courthouse	9,471.75	10,000.00	10,000.00
423209 P&A Purchase - Dist Atty	9,674.71	5,000.00	5,000.00
423207 P&A Purchase - Clerk	363.09	500.00	500.00
423205 P&A Purchase - Purchasing	52.86	300.00	300.00
423201 P&A Purchase - Commissioner	3,661.51	-	-
423200 P&A Purchases	123,465.10	-	-
434500 Telephone Fax	5,660.17	5,000.00	5,000.00
479929 Scrap Tire Exp	6,239.41	7,000.00	7,000.00
479900 Other Expense	17,548.64	10,000.00	10,000.00
423193 Fuel Purchase - Reimb-P West Rds	(110,921.57)	(120,000.00)	(120,000.00)
423192 Fuel Purchase - Reimb R&B	(550,576.94)	(550,000.00)	(550,000.00)
423165 Fuel Purchase - P West Rds	110,921.57	120,000.00	120,000.00
423163 Fuel Purchase - CSEPP	537.92	-	-
423155 Fuel Purchase - Def (Diesel Vehicles)	5,778.93	6,000.00	6,000.00
423144 Fuel Purchase - P&D-MJ	1,171.98	1,500.00	1,500.00
423133 Fuel Purchase - Food Prog HHS	491.11	400.00	400.00
423130 Fuel Purchase - PAAA	(65.95)	-	-
423129 Fuel Purchase - CSU	2,544.08	3,000.00	3,000.00
423128 Fuel Purchase - Runyon	4,469.61	5,000.00	5,000.00

423127 Fuel Purchase - Parks/Recreation	20,265.34	20,000.00	20,000.00
423126 Fuel Purchase - HHS	196.35	3,000.00	3,000.00
423125 Fuel Purchase - Social Services	(3,691.79)	-	-
423124 Fuel Purchase - R&B	550,576.94	550,000.00	550,000.00
423123 Fuel Purchase - Dem	40,101.33	40,000.00	40,000.00
423122 Fuel Purchase - Coroner	7,675.57	13,000.00	13,000.00
423121 Fuel Purchase - Community Corrections	34.74	100.00	100.00
423120 Fuel Purchase - Law Enforcement	322,499.39	400,000.00	400,000.00
423119 Fuel Purchase - Fleet	17,527.34	18,000.00	18,000.00
423118 Fuel Purchase - Assessor	5,029.34	7,000.00	7,000.00
423116 Fuel Purchase - I&Cs	769.89	700.00	700.00
423115 Fuel Purchase - Planning Dev	628.74	2,000.00	2,000.00
423110 Fuel Purchase - Courthouse	22,690.85	30,000.00	30,000.00
423109 Fuel Purchase - Dist Atty	17,766.55	15,000.00	15,000.00
423107 Fuel Purchase - County Clerk	1,982.33	2,000.00	2,000.00
423106 Fuel Purchase - County Atty	-	200.00	200.00
423105 Fuel Purchase - Purchasing	615.44	700.00	700.00
423103 Fuel Purchase - Office Of Budget	-	100.00	100.00
423101 Fuel Purchase - Commissioner	490.35	500.00	500.00
423100 Fuel Purchase	(169,180.77)	-	-
426100 Software Licenses	63,004.58	85,000.00	85,000.00
421000 Office Supplies	2,645.60	3,000.00	3,000.00
424200 Safety Security Supplies	2,550.00	2,500.00	2,500.00
422976 Shop Supplies	21,214.24	25,000.00	25,000.00
438300 Staff Training	3,028.59	5,000.00	-
437100 Travel	2,485.27	2,000.00	1,000.00
433500 Dues Fees Memberships	297.13	300.00	300.00
433300 Subscriptions	50.00	200.00	200.00
431100 Postage	352.03	400.00	400.00
494700 Office Furniture	49.99	-	-
494400 Vehicles	190,558.00	3,686,000.00	-
494000 Machinery & Equipment	62,077.31	-	-
599931 Clearing Insurance Pending	(143,474.63)	-	-
	<b>\$ 1,885,790.03</b>	<b>\$ 5,559,899.11</b>	<b>\$ 1,618,425.00</b>

**419400 Facilities**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	545,240.00
414400 FICA	260,846.59	259,171.91	263,160.00
412100 Overtime FLSA	13,120.53	20,000.00	20,000.00
411000 Salaries	3,430,776.17	3,387,868.08	3,420,000.00
414200 Workers Compensation	59,771.67	30,000.00	-
439900 Employee Medical Drug Screen	3,240.00	5,000.00	5,000.00
439800 Contract Service Other	49,994.21	75,000.00	75,000.00
453300 Rental Mach Equip	2,984.55	5,000.00	5,000.00
453100 Rental Bldg Property	6,215.51	120,000.00	120,000.00
439400 Maintenance Contracts	353,239.30	300,000.00	300,000.00
436600 R&M Bldg Property	268,780.37	200,000.00	200,000.00
436200 R&M Mach Equip	12,210.23	10,000.00	10,000.00
424900 R&M Supplies Other	6,551.93	8,600.00	8,600.00
423600 R&M Supplies Electric	101,618.17	100,000.00	100,000.00
423500 Plumbing	100,695.20	105,000.00	105,000.00
423400 R&M Supplies Bldg Material	68,341.07	124,000.00	124,000.00
423300 R&M Supplies Mechanical	88,909.51	110,000.00	110,000.00
434500 Telephone Fax	38,884.06	35,000.00	35,000.00
434400 Gas	-	-	1,348.66
479900 Other Expense	40,683.49	-	-
426100 Software Licenses	31,203.01	30,000.00	30,000.00
421099 Non-Capital Furniture Equipment	869.27	1,000.00	1,000.00
421000 Office Supplies	5,811.24	5,000.00	5,000.00
424240 Safety Allowance	619.12	1,000.00	1,000.00
424200 Safety Security Supplies	47,565.30	47,500.00	47,500.00
424100 Consumable Tools	20,720.87	25,000.00	25,000.00
422990 Oper Supplies Uniforms	15,968.16	15,000.00	15,000.00

422967 Oper Supplies Landscape	11,190.04	10,000.00	10,000.00
422300 Janitorial Supplies	147,787.88	196,400.00	171,400.00
438300 Staff Training	3,733.41	5,000.00	4,000.00
437100 Travel	3,999.45	3,000.00	3,000.00
433500 Dues Fees Memberships	4,740.91	10,000.00	5,000.00
433300 Subscriptions	1,118.68	1,000.00	1,000.00
431100 Postage	3,539.13	4,000.00	4,000.00
492002 Buildings	331,347.32	450,000.00	-
494000 Machinery & Equipment	23,246.09	-	-
	<b>\$ 5,560,322.44</b>	<b>\$ 5,698,539.99</b>	<b>\$ 5,770,248.66</b>

**419440 8Th St Bldg-WF**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414400 FICA	1,526.93	-	-
411000 Salaries	21,415.20	-	-
439800 Contract Service Other	2,982.36	-	-
439400 Maintenance Contracts	88,962.94	100,000.00	100,000.00
436600 R&M Bldg Property	7,440.00	8,000.00	8,000.00
423600 R&M Supplies Electric	-	1,000.00	1,000.00
423500 Plumbing	343.04	1,000.00	1,000.00
423300 R&M Supplies Mechanical	116.48	1,000.00	1,000.00
424200 Safety Security Supplies	1,072.02	-	-
	<b>\$ 123,858.97</b>	<b>\$ 111,000.00</b>	<b>\$ 111,000.00</b>

**419424 Utilities Department**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
434400 Gas	341,387.42	347,135.00	735,844.70
434296 Water Irrigation CH	671.20	1,000.00	1,000.00
434290 Stormwater	3,599.88	3,750.00	3,750.00
434201 Water	298,168.96	313,150.00	607,675.32
434101 Electric	1,702,588.35	1,824,704.00	1,824,704.00
	<b>\$ 2,346,415.81</b>	<b>\$ 2,489,739.00</b>	<b>\$ 3,172,974.02</b>

**419510 GIS/Economic Dev**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	23,371.50
414400 FICA	17,267.41	12,629.86	13,693.50
411000 Salaries	192,958.85	165,096.17	179,000.00
439700 Independent Contractor	4,262.88	5,000.00	5,000.00
434500 Telephone Fax	1,880.44	2,500.00	2,500.00
426100 Software Licenses	169,798.24	75,000.00	75,000.00
421000 Office Supplies	615.56	1,000.00	1,000.00
438300 Staff Training	3,965.00	5,000.00	3,000.00
433500 Dues Fees Memberships	435.00	500.00	500.00
433300 Subscriptions	5,319.99	6,000.00	6,000.00
	<b>\$ 396,503.37</b>	<b>\$ 272,726.03</b>	<b>\$ 309,065.00</b>

**419520 Pueblo Means Business**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	10,209.16	-	28,768.00
414400 FICA	3,285.35	13,612.95	13,884.75
411000 Salaries	46,586.30	177,947.12	181,500.00
414700 Retirement	-	-	-
439800 Contract Service Other	22,140.66	15,000.00	15,000.00
434500 Telephone Fax	462.14	1,000.00	1,000.00
433100 Advertising Legal Publication	2,653.21	7,500.00	7,500.00
421000 Office Supplies	1,669.34	1,000.00	1,000.00
438300 Staff Training	1,045.52	1,000.00	1,000.00
437100 Travel	214.00	1,000.00	1,000.00
437202 Community Relations	-	-	-
433300 Subscriptions	903.88	1,000.00	1,000.00
494800 IT Equipment	19,782.81	-	-
	<b>\$ 108,952.37</b>	<b>\$ 219,060.07</b>	<b>\$ 251,652.75</b>

**451230 Facilities/Recreation**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	86,382.50
414400 FICA	35,004.97	36,532.97	41,692.50
412200 Overtime Part Time	231.03	-	-
412100 Overtime FLSA	56.07	20,000.00	20,000.00
411200 Extra -	276,065.84	270,000.00	-
411000 Salaries	227,049.01	187,555.13	525,000.00
439800 Contract Service Other	14,583.85	12,000.00	12,000.00
439700 Independent Contractor	95.97	200.00	15,000.00
439400 Maintenance Contracts	822.57	1,000.00	1,000.00
424900 R&M Supplies Other	57.94	1,000.00	1,000.00
423400 R&M Supplies Bldg Material	1,125.00	2,000.00	2,000.00
434500 Telephone Fax	2,195.08	2,000.00	2,000.00
599999 Departmental Clearing	251,444.87	-	-
426100 Software Licenses	10,191.00	10,000.00	12,500.00
421099 Non-Capital Furniture Equipment	392.36	1,500.00	1,500.00
421000 Office Supplies	4,916.62	4,000.00	4,000.00
424240 Safety Allowance	2,250.00	2,000.00	2,000.00
424200 Safety Security Supplies	75.88	1,000.00	1,000.00
422990 Oper Supplies Uniforms	2,976.80	5,000.00	5,000.00
422900 Oper Supplies	4,483.62	2,500.00	2,500.00
422400 Recreation Supplies	4,554.48	10,000.00	6,000.00
438300 Staff Training	2,993.66	2,500.00	2,500.00
437100 Travel	3,341.28	2,500.00	1,000.00
433500 Dues Fees Memberships	822.50	1,200.00	1,200.00
433300 Subscriptions	245.37	500.00	500.00
431100 Postage	17.46	100.00	100.00
599999 Departmental Clearing	(450.00)	-	-
494000 Machinery & Equipment	66,482.00	-	-
	<b>\$ 912,025.23</b>	<b>\$ 575,088.10</b>	<b>\$ 745,875.00</b>

**451231 Runyon Field**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	38,991.00
414400 FICA	11,792.96	17,302.20	18,819.00
411000 Salaries	162,590.16	226,172.55	246,000.00
414700 Retirement	-	-	-
439858 Vegetation Removal Control	7,500.00	-	-
439800 Contract Service Other	348,174.94	300,000.00	264,606.40
439400 Maintenance Contracts	21,727.77	15,000.00	15,000.00
436600 R&M Bldg Property	2,209.01	3,000.00	3,000.00
434500 Telephone Fax	892.83	1,000.00	1,000.00
479900 Other Expense	47.84	-	-
421000 Office Supplies	502.60	1,000.00	1,000.00
422990 Oper Supplies Uniforms	208.00	1,000.00	1,000.00
422900 Oper Supplies	39,112.06	30,000.00	30,000.00
422400 Recreation Supplies	288.24	2,000.00	2,000.00
438300 Staff Training	2,375.24	1,500.00	1,500.00
494000 Machinery & Equipment	1,012.44	-	-
	<b>\$ 598,434.09</b>	<b>\$ 597,974.75</b>	<b>\$ 622,916.40</b>

**451235 Facilities/Parks**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
411000 Salaries	518,739.48	443,279.71	525,000.00
411200 Extra -	77,653.60	85,000.00	85,000.00
412100 Overtime FLSA	1,264.57	-	-
414300 Health Ins	-	-	96,685.00
414400 FICA	39,404.25	40,413.40	46,665.00
421000 Office Supplies	268.82	2,250.00	2,250.00
421099 Non-Capital Furniture Equipment	443.38	3,000.00	3,000.00
422900 Oper Supplies	24,801.88	40,000.00	25,000.00
422990 Oper Supplies Uniforms	3,150.87	2,500.00	2,500.00
424100 Consumable Tools	139.00	2,500.00	2,500.00

424200 Safety Security Supplies	510.81	1,500.00	1,500.00
424240 Safety Allowance	1,500.00	2,000.00	2,000.00
424900 R&M Supplies Other	13,643.64	4,000.00	4,000.00
426100 Software Licenses	-	2,000.00	2,000.00
433500 Dues Fees Memberships	842.50	3,000.00	3,000.00
434500 Telephone Fax	3,151.37	3,500.00	3,500.00
436200 R&M Mach Equip	261.19	1,000.00	1,000.00
436600 R&M Bldg Property	67,991.60	5,000.00	5,000.00
437100 Travel	3,840.17	5,000.00	2,000.00
438300 Staff Training	4,182.02	4,000.00	4,000.00
439400 Maintenance Contracts	2,334.75	2,000.00	2,000.00
439800 Contract Service Other	31,329.43	25,000.00	25,000.00
439858 Vegetation Removal Control	2,400.00	-	-
439900 Employee Medical Drug Screen	330.00	-	-
453300 Rental Mach Equip	155.99	1,000.00	1,000.00
494000 Machinery & Equipment	309,809.58	-	\$ 11,836,514.00
	<b>\$ 1,108,148.90</b>	<b>\$ 677,943.10</b>	<b>\$ 12,681,114.00</b>

**480310 Aid To Other Entities**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
472200 Requests For County Funding	556,763.60	848,335.00	500,000.00
599501 Hold on Budget	-	94,000.00	-
	<b>\$ 556,763.60</b>	<b>\$ 942,335.00</b>	<b>\$ 500,000.00</b>

**486322 CSAC Administration**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
472200 Requests For County Funding	407,505.31	(465,500.00)	465,500.00
437201 Local Meetings	2,381.65	-	-
599501 Hold on Budget	-	931,000.00	-
	<b>\$ 409,886.96</b>	<b>\$ 465,500.00</b>	<b>\$ 465,500.00</b>

**441000 Intergovernmental/Comm Hlth As**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
439821 Predator Control	140,206.86	110,000.00	110,000.00
482017 Aviation Fuel Tax Pass thru Airport	10,130.10	30,000.00	30,000.00
472200 Requests For County Funding	120,000.00	120,000.00	20,000.00
	<b>\$ 270,336.96</b>	<b>\$ 260,000.00</b>	<b>\$ 160,000.00</b>

**423810 Correctional Services (1)**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	33,005.85	28,349.00	42,161.00
414400 FICA	18,698.95	20,334.29	20,349.00
411000 Salaries	250,080.00	265,807.73	266,000.00
LEAD Grant Excess Fringe Allowance	-	-	12,921.67
439800 Contract Service Other	441,858.42	780,738.00	372,676.00
439211 Treatment Support	127,934.04	75,000.00	172,321.36
439203 Residential	2,346,158.35	2,299,232.00	2,620,700.00
439201 RDDT	146,699.00	140,000.00	-
439204 HS-Diversion Non-Residential	85,441.49	85,125.00	87,074.00
435900 Professional Service Other	-	6,521.00	-
434500 Telephone Fax	1,755.00	1,864.00	1,864.00
433100 Advertising Legal Publication	5,085.00	-	-
479900 Other Expense	9,313.59	-	14,529.00
471127 Lead Client Support Items	45.50	64,740.00	1,400.00
421000 Office Supplies	1,908.44	1,900.00	1,150.00
426100 Software Licenses	21,600.00	-	-
432100 Printing Duplicating Binding	139.00	-	-
422900 Oper Supplies	1,662.01	500.00	-
437202 Community Relations	-	2,400.00	-
437201 Local Meetings	1,156.74	525.00	525.00
438300 Staff Training	6,952.00	11,206.00	1,000.00
437100 Travel	15,297.38	21,740.00	1,200.00
433500 Dues Fees Memberships	1,026.19	1,750.00	1,000.00
494400 Vehicles	87,300.00	15,840.00	-
494700 Office Furniture	4,034.54	-	-

494800 IT Equipment	21,305.45	-	-
494000 Machinery & Equipment	1,105.22	-	-
Grant Expenses	-	2,098,216.00	-
453100 Rental Bldg Property	202,870.14	96,000.00	-
	<b>\$ 3,832,432.30</b>	<b>\$ 6,017,788.02</b>	<b>\$ 3,616,871.03</b>

**461200 CSU Extension**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	44,142.25
414400 FICA	23,218.87	20,612.30	21,305.25
412100 Overtime FLSA	5,295.66	2,500.00	3,500.00
411012 Salaries Agents	238,969.90	285,050.00	285,050.00
411000 Salaries	304,792.47	266,941.80	275,000.00
414200 Workers Compensation	1,799.69	1,200.00	-
453100 Rental Bldg Property	32,240.00	34,000.00	34,000.00
439400 Maintenance Contracts	6,269.50	6,000.00	6,000.00
434500 Telephone Fax	6,073.49	4,874.00	4,874.00
433100 Advertising Legal Publication	3,712.50	3,500.00	3,500.00
482505 Emergency Community Animal Response	1,000.00	1,000.00	1,000.00
479995 County Fair	27,241.12	30,000.00	30,000.00
479980 Extension Programs	110,214.83	120,000.00	120,000.00
479973 CSU Livestock Showcase Program	511,767.17	500,000.00	500,000.00
479900 Other Expense	949.16	2,000.00	-
421000 Office Supplies	9,468.54	10,000.00	8,000.00
438300 Staff Training	4,243.50	6,000.00	-
437100 Travel	9,909.68	12,000.00	9,000.00
433500 Dues Fees Memberships	541.23	1,000.00	1,000.00
433300 Subscriptions	882.78	850.00	850.00
431100 Postage	3,434.33	3,500.00	3,500.00
494400 Vehicles	10,000.00	-	-
	<b>\$ 1,312,024.42</b>	<b>\$ 1,311,028.10</b>	<b>\$ 1,350,721.50</b>

**423850 Pretrial Services**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	11,222.59
414400 FICA	4,678.31	5,416.55	5,416.58
411000 Salaries	69,132.00	70,804.55	70,805.00
439840 Pretrial Assess	38,400.00	40,000.00	40,000.00
439811 Pre Trial Services	452,215.50	485,000.00	485,000.00
439400 Maintenance Contracts	342.35	400.00	400.00
434500 Telephone Fax	488.27	350.00	350.00
421000 Office Supplies	-	500.00	500.00
438300 Staff Training	-	500.00	500.00
437100 Travel	-	100.00	100.00
433500 Dues Fees Memberships	60.00	100.00	100.00
494700 Office Furniture	487.57	-	-
	<b>\$ 565,804.00</b>	<b>\$ 603,171.09</b>	<b>\$ 614,394.17</b>

**401110 Public Relations**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	17,772.71	-	-
414400 FICA	8,344.93	12,210.85	-
412100 Overtime FLSA	1,878.07	-	-
411000 Salaries	114,095.42	159,619.00	-
435900 Professional Service Other	10,266.50	10,000.00	10,000.00
433100 Advertising Legal Publication	8,464.78	12,000.00	12,000.00
479900 Other Expense	349.20	100.00	100.00
426100 Software Licenses	443.80	500.00	500.00
421000 Office Supplies	785.01	500.00	500.00
432100 Printing Duplicating Binding	324.47	-	-
437202 Community Relations	523.10	2,000.00	500.00
438300 Staff Training	549.00	2,000.00	-
437100 Travel	-	500.00	500.00
433300 Subscriptions	9,771.53	10,000.00	10,000.00
494000 Machinery & Equipment	19.99	-	-

\$ 173,588.51      \$ 209,429.85      \$ 34,100.00

**404100 Assessor**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	233,630.17
414400 FICA	124,089.71	133,446.60	124,825.05
411200 Extra -	19,606.77	30,000.00	-
411000 Salaries	1,510,539.81	1,751,917.40	1,500,000.00
410100 Officials	131,941.00	131,700.00	131,700.00
439700 Independent Contractor	83,456.48	83,500.00	83,500.00
439400 Maintenance Contracts	2,605.69	4,000.00	4,000.00
434500 Telephone Fax	10,915.27	13,000.00	4,000.00
434522 Wireless Pagers Cellular	-	-	9,000.00
433100 Advertising Legal Publication	26.40	100.00	100.00
500001 Cost Allocation Marijuana	(117,685.04)	(121,400.00)	-
426100 Software Licenses	326,026.25	(4,499.00)	189,640.00
421099 Non-Capital Furniture Equipment	-	6,250.00	6,250.00
421000 Office Supplies	9,047.39	10,000.00	10,000.00
432100 Printing Duplicating Binding	1,111.93	12,000.00	3,000.00
438300 Staff Training	4,601.57	6,000.00	6,000.00
437100 Travel	4,104.77	5,000.00	5,000.00
433500 Dues Fees Memberships	8,338.50	9,000.00	9,000.00
433300 Subscriptions	6,912.50	7,000.00	7,000.00
431100 Postage	4,603.67	58,000.00	9,000.00
499000 Sbita Purchases	785,207.17	-	-
474018 SBITA Principle	156,509.01	219,713.00	120,499.00
474019 SBITA Interest	26,928.99	29,661.00	18,289.00
494800 IT Equipment	829.08	-	-
	<b>\$ 3,099,716.92</b>	<b>\$ 2,384,389.00</b>	<b>\$ 2,474,433.22</b>

**401210 County Attorney**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	233,787.50
414400 FICA	94,614.08	109,253.53	112,837.50
411071 HS-Salaries Reimb Other Funding	(220,725.37)	(304,256.00)	(304,256.00)
412100 Overtime FLSA	51.58	-	-
411000 Salaries	1,303,968.82	1,428,150.69	1,475,000.00
439700 Independent Contractor	420,038.71	484,000.00	384,000.00
434500 Telephone Fax	4,543.62	5,000.00	5,000.00
433100 Advertising Legal Publication	1,559.93	500.00	500.00
500001 Cost Allocation Marijuana	(58,414.83)	(125,000.00)	-
439861 Non-Contract/Courts/Witness Fees	146.70	-	-
426100 Software Licenses	-	2,000.00	2,000.00
421099 Non-Capital Furniture Equipment	-	1,000.00	-
421000 Office Supplies	3,627.69	5,000.00	4,000.00
438300 Staff Training	1,390.03	5,000.00	2,500.00
437100 Travel	7,254.35	6,000.00	1,000.00
433500 Dues Fees Memberships	6,811.00	6,000.00	4,500.00
433300 Subscriptions	24,829.33	25,000.00	25,000.00
431100 Postage	265.99	500.00	500.00
	<b>\$ 1,589,961.63</b>	<b>\$ 1,648,148.22</b>	<b>\$ 1,946,369.00</b>

**402000 County Clerk Motor Vehicle**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	363,234.45
414400 FICA	163,843.87	162,149.29	174,550.05
412100 Overtime FLSA	12,636.93	10,000.00	10,000.00
411000 Salaries	2,006,674.30	2,012,583.92	2,125,000.00
410100 Officials	131,701.00	131,700.00	131,700.00
414200 Workers Compensation	11,217.83	5,000.00	-
439803 Security Service	-	2,000.00	2,000.00
439800 Contract Service Other	855.00	40,000.00	40,000.00
435974 Armored Car Services	17,960.46	40,000.00	40,000.00
435900 Professional Service Other	15,096.00	10,000.00	10,000.00
453100 Rental Bldg Property	2,600.00	31,200.00	31,200.00

439400 Maintenance Contracts	2,552.04	50,000.00	50,000.00
434500 Telephone Fax	8,433.12	16,000.00	16,000.00
433100 Advertising Legal Publication	-	5,000.00	5,000.00
500001 Cost Allocation Marijuana	-	(25,000.00)	-
435030 ERTB Grant Expenses	7,440.24	-	-
482190 County Clerk Drives Project	-	25,000.00	25,000.00
479900 Other Expense	-	500.00	500.00
426100 Software Licenses	21,575.33	25,000.00	25,000.00
421099 Non-Capital Furniture Equipment	-	5,000.00	5,000.00
421000 Office Supplies	52,731.01	70,000.00	70,000.00
432100 Printing Duplicating Binding	-	1,000.00	1,000.00
437202 Community Relations	7,430.00	5,000.00	5,000.00
438300 Staff Training	2,660.00	5,000.00	5,000.00
437100 Travel	10,057.41	15,000.00	15,000.00
433500 Dues Fees Memberships	2,892.40	6,000.00	6,000.00
433300 Subscriptions	3,690.43	4,000.00	4,000.00
431100 Postage	160,318.27	180,000.00	180,000.00
599999 Departmental Clearing	(2,543.00)	-	-
494800 IT Equipment	3,668.96	-	-
494808 E Recording Technology Equip	1,535.11	-	-
	<b>\$ 2,645,026.71</b>	<b>\$ 2,832,133.21</b>	<b>\$ 3,340,184.50</b>

**402250 County Clerk Recording**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	45,331.00
414400 FICA	-	19,339.41	21,879.00
411000 Salaries	-	252,802.80	286,000.00
414700 Retirement	-	-	-
439800 Contract Service Other	-	30,000.00	30,000.00
435900 Professional Service Other	11,362.00	280,000.00	280,000.00
439400 Maintenance Contracts	(15,776.25)	10,000.00	10,000.00
434500 Telephone Fax	-	1,000.00	1,000.00
433100 Advertising Legal Publication	-	500.00	500.00
435033 ERTB Records Grant Exp	63,027.58	-	-
435030 ERTB Grant Expenses	105,183.39	-	-
426100 Software Licenses	7,001.50	10,000.00	10,000.00
421099 Non-Capital Furniture Equipment	1,200.00	2,000.00	2,000.00
421000 Office Supplies	3,904.02	10,000.00	10,000.00
432100 Printing Duplicating Binding	-	500.00	500.00
437202 Community Relations	400.00	2,000.00	2,000.00
438300 Staff Training	20.00	5,000.00	5,000.00
437100 Travel	1,825.56	3,000.00	3,000.00
433500 Dues Fees Memberships	-	1,000.00	1,000.00
433300 Subscriptions	-	1,000.00	1,000.00
474018 SBITA Principle	66,172.75	-	-
474019 SBITA Interest	14,617.25	-	-
431100 Postage	5,558.02	6,000.00	6,000.00
494808 E Recording Technology Equip	14,519.48	-	-
	<b>\$ 279,015.30</b>	<b>\$ 634,142.21</b>	<b>\$ 715,210.00</b>

**402500 Election**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	117,131.50
414400 FICA	49,195.93	40,289.42	56,151.00
412200 Overtime Part Time	12,281.75	-	-
412100 Overtime FLSA	3,854.31	5,000.00	5,000.00
411700 Supplemental Pay	9,000.00	-	-
411200 Extra -	410,430.50	-	-
411000 Salaries	432,305.59	521,659.15	734,000.00
414700 Retirement	-	-	-
414200 Workers Compensation	1.10	5,000.00	-
439829 Election Investigations	-	5,000.00	5,000.00
439812 Election Judges	-	350,000.00	350,000.00
439800 Contract Service Other	36,023.56	45,000.00	45,000.00
435900 Professional Service Other	-	50,000.00	50,000.00

453300 Rental Mach Equip	558.73	3,000.00	3,000.00
453100 Rental Bldg Property	3,225.00	10,000.00	10,000.00
439400 Maintenance Contracts	22,211.97	30,000.00	30,000.00
434500 Telephone Fax	5,739.64	6,000.00	6,000.00
433100 Advertising Legal Publication	983.87	2,000.00	2,000.00
435034 Hava Grant Expenses	73,205.57	-	-
479922 Background Checks	1,896.00	3,000.00	3,000.00
426500 Cloud Storage	40,704.00	50,000.00	50,000.00
426100 Software Licenses	(8,932.52)	30,000.00	30,000.00
421000 Office Supplies	125,534.93	80,000.00	80,000.00
432100 Printing Duplicating Binding	578,556.11	400,000.00	400,000.00
438300 Staff Training	526.27	10,000.00	10,000.00
437100 Travel	12,151.08	10,000.00	10,000.00
433500 Dues Fees Memberships	-	1,000.00	1,000.00
433300 Subscriptions	544.89	1,000.00	1,000.00
431100 Postage	102,583.65	150,000.00	150,000.00
499000 Sbita Purchases	103,895.74	-	-
474018 SBITA Principal	22,500.00	-	-
494700 Office Furniture	750.00	-	-
494000 Machinery & Equipment	389,884.88	-	-
494809 Election Equip-State Grant	140,368.35	-	-
	<b>\$ 2,569,980.90</b>	<b>\$ 1,807,948.57</b>	<b>\$ 2,148,282.50</b>

**421800 County Coroner**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	102,018.45
414400 FICA	42,281.94	48,526.66	50,013.90
412100 Overtime FLSA	-	5,000.00	5,150.00
411200 Extra -	101,015.31	80,850.00	-
411000 Salaries	338,481.67	416,785.48	497,635.48
410100 Officials	131,701.00	131,700.00	131,700.00
439800 Contract Service Other	9,833.29	40,000.00	40,000.00
439100 Transportation Service	17,047.00	35,000.00	25,000.00
435101 Medical Laboratory	427,590.28	407,000.00	447,700.00
453140 CAM - Common Area Maintenance	49,865.42	50,000.00	65,772.00
453100 Rental Bldg Property	57,000.00	315,840.00	315,840.00
439400 Maintenance Contracts	-	1,000.00	1,000.00
434500 Telephone Fax	4,193.38	5,000.00	9,380.00
479900 Other Expense	290.67	1,000.00	3,500.00
474500 Disp of Unclaimed Decedents	-	6,000.00	6,000.00
421000 Office Supplies	4,153.25	3,000.00	3,000.00
432100 Printing Duplicating Binding	463.93	700.00	700.00
422900 Oper Supplies	20,479.66	27,500.00	30,000.00
438300 Staff Training	1,732.82	2,000.00	6,000.00
437100 Travel	2.90	2,000.00	2,500.00
433500 Dues Fees Memberships	1,660.00	3,000.00	3,000.00
431100 Postage	185.92	200.00	600.00
Uniforms	-	-	5,000.00
Gurney Maintenance	-	-	5,000.00
New Gurney	-	-	2,500.00
Cold Weather Gear	-	-	5,000.00
Vehicles	-	-	15,000.00
	<b>\$ 1,207,978.44</b>	<b>\$ 1,582,102.14</b>	<b>\$ 1,779,009.83</b>

**401220 County Surveyor**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	1,315.07
414400 FICA	634.70	635.00	634.72
411410 Taxed Medical Ins Stipend	7,716.00	7,716.00	-
411000 Salaries	-	-	-
410100 Officials	8,297.00	8,297.00	8,297.00
414700 Retirement	-	-	-
421000 Office Supplies	-	200.00	200.00
433500 Dues Fees Memberships	-	200.00	200.00
	<b>\$ 16,647.70</b>	<b>\$ 17,048.00</b>	<b>\$ 10,646.79</b>

**412300 District Attorney**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
410100 Officials	165,000.00	175,000.00	276,884.10
411000 Salaries	4,677,673.18	4,398,232.43	4,545,122.56
411200 Extra -	14,577.60	20,000.00	20,000.00
413825 Employee Appreciation	5,356.87	-	-
414300 Health Ins	-	-	767,458.06
414400 FICA	352,872.70	347,970.57	370,413.51
414700 Retirement	-	-	-
439863 Court Support Services	21,456.84	30,000.00	30,000.00
439845 CO DA Council	-	45,000.00	45,000.00
439825 Investigation GJ Support Service	2,199.70	3,000.00	3,000.00
439800 Contract Service Other	43,427.33	-	5,000.00
439700 Independent Contractor	55,206.00	30,000.00	159,996.00
453100 Rental Bldg Property	6,050.00	7,000.00	7,000.00
439400 Maintenance Contracts	3,011.03	4,000.00	4,000.00
434500 Telephone Fax	16,486.65	18,000.00	18,000.00
479900 Other Expense	61,529.38	2,000.00	2,000.00
471127 Lead Client Support Items	-	-	58,260.00
421099 Non-Capital Furniture Equipment	486.00	5,000.00	5,000.00
421000 Office Supplies	19,331.18	25,000.00	25,000.00
437202 Community Relations	9,027.27	15,000.00	15,000.00
438300 Staff Training	17,055.38	30,000.00	30,000.00
437100 Travel	39,614.35	75,000.00	75,000.00
433500 Dues Fees Memberships	10,450.00	8,000.00	8,000.00
433300 Subscriptions	975.11	1,500.00	1,500.00
431100 Postage	17,981.33	20,000.00	20,000.00
499000 Sbita Purchases	-	412,105.00	-
474018 SBITA Principal	-	90,844.00	74,408.00
474019 SBITA Interest	-	-	16,436.00
494700 Office Furniture	18,031.98	-	-
494000 Machinery & Equipment	24,212.75	5,000.00	-
494800 IT Equipment	(900.25)	-	-
Budget on Hold	-	-	96,000.00
	<b>\$ 5,581,112.38</b>	<b>\$ 5,767,652.00</b>	<b>\$ 6,678,478.23</b>

**421510 Communications Center**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
411000 Salaries	1,094,142.51	1,207,749.99	1,254,855.00
411071 HS-Salaries Reimb Other Funding	(433,530.27)	(311,796.00)	(479,307.14)
411200 Extra -	17,889.45	30,000.00	30,000.00
412100 Overtime FLSA	103,566.72	115,000.00	115,000.00
414300 Health Ins	-	-	221,877.02
414400 FICA	90,718.94	103,485.37	107,088.91
414700 Retirement	-	-	-
421000 Office Supplies	2,966.97	2,000.00	2,000.00
421500 Hardware & Software	-	-	-
422500 Quarter Master Supplies	1,234.50	5,000.00	5,000.00
422900 Oper Supplies	5,492.80	6,000.00	6,000.00
433100 Advertising Legal Publication	16,583.50	10,000.00	10,000.00
433500 Dues Fees Memberships	3,050.00	3,000.00	3,000.00
434101 Electric	5,728.46	4,500.00	4,500.00
434500 Telephone Fax	18,929.23	20,000.00	20,000.00
434561 Telephone Fax & City Contract	101.56	-	-
436200 R&M Mach Equip	400.00	-	-
437100 Travel	7,502.04	10,000.00	10,000.00
437201 Local Meetings	493.03	1,000.00	1,000.00
438300 Staff Training	6,011.84	5,000.00	5,000.00
439400 Maintenance Contracts	31,652.93	33,000.00	33,000.00
439452 Software Maintenance - Spillman	52,975.18	95,000.00	95,000.00
439800 Contract Service Other	81,571.32	60,000.00	60,000.00
439900 Employee Medical Drug Screen	12,913.00	10,000.00	10,000.00
494562 Communication Equipment	-	190,000.00	-
	<b>\$ 1,120,393.71</b>	<b>\$ 1,598,939.36</b>	<b>\$ 1,514,013.79</b>

**421260 Detention**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
411000 Salaries	11,923,072.88	13,479,566.52	14,357,392.31
411200 Extra -	(24,082.10)	-	-
411215 Seasonal Part Time Workers	754,074.98	750,000.00	750,000.00
412100 Overtime FLSA	2,316,638.09	1,700,000.00	1,700,000.00
414200 Workers Compensation	406,193.91	300,000.00	300,000.00
414300 Health Ins	-	-	2,663,971.68
414400 FICA	1,109,613.19	1,218,611.84	1,285,765.51
414700 Retirement	-	-	-
421000 Office Supplies	22,989.31	25,000.00	25,000.00
421099 Non-Capital Furniture Equipment	29,313.79	15,000.00	15,000.00
422100 Medical Supplies	1,072.65	2,500.00	2,500.00
422200 Kitchen Supplies	23,501.81	25,000.00	25,000.00
422500 Quarter Master Supplies	39,592.90	49,000.00	49,000.00
422600 Oper Supplies - Firearm	5,975.00	10,500.00	10,500.00
422900 Oper Supplies	108,869.40	120,000.00	120,000.00
422961 Oper Supplies Inmate	224,611.28	210,000.00	210,000.00
431100 Postage	1,519.88	2,000.00	2,000.00
433100 Advertising Legal Publication	35,135.15	18,750.00	18,750.00
433300 Subscriptions	3,063.81	2,000.00	2,000.00
433500 Dues Fees Memberships	7,690.31	15,000.00	15,000.00
434500 Telephone Fax	52,584.72	46,000.00	46,000.00
435106 Professional Service Medical	5,153,561.09	5,750,000.00	6,095,000.00
436200 R&M Mach Equip	30,770.40	29,000.00	29,000.00
437100 Travel	46,717.75	36,000.00	36,000.00
437201 Local Meetings	3,337.66	3,000.00	3,000.00
437205 Employee Meals	29,281.37	25,000.00	25,000.00
438300 Staff Training	42,386.34	23,000.00	23,000.00
439400 Maintenance Contracts	140,409.07	135,666.00	135,666.00
439800 Contract Service Other	28,954.68	-	8,500.00
439802 Meal Preparation	1,082,025.48	1,400,000.00	1,470,000.00
439900 Employee Medical Drug Screen	69,361.83	50,000.00	50,000.00
474018 SBITA Principle	205,932.99	129,858.99	-
474019 SBITA Interest	79,048.74	73,609.99	-
494000 Machinery & Equipment	374,417.48	-	41,500.00
494700 Office Furniture	3,058.24	-	-
494800 IT Equipment	22,256.30	-	-
499000 Sbita Purchases	1,543,340.61	-	-
494912 Equip Lease/Purchase	(9,640.48)	264,963.54	-
	<b>\$ 25,886,650.51</b>	<b>\$ 25,909,026.88</b>	<b>\$ 29,514,545.50</b>

**421100 Law Enforcement**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
410100 Officials	167,606.00	167,604.00	167,604.00
411000 Salaries	7,714,186.52	8,417,807.69	8,806,240.13
411200 Extra -	175.11	-	-
411029 Salaries CSU Services-SH	596,760.83	679,440.00	679,440.00
412100 Overtime FLSA	1,026,432.22	673,000.00	627,000.00
412103 OT FLSA Grant Fed DEA	13,150.49	-	30,000.00
412105 HS-OT Joint Terrorism Task Force	381.53	1,000.00	-
412109 OT CSU Services	7,480.68	-	-
413750 Benefits Grant 35%	-	-	237,804.00
414200 Workers Compensation	278,167.35	210,000.00	-
414300 Health Ins	118,556.33	117,800.00	1,629,425.03
414400 FICA	709,900.83	760,322.15	788,736.74
414700 Retirement	-	-	-
421000 Office Supplies	62,070.26	51,500.00	50,600.00
421099 Non-Capital Furniture Equipment	16,924.42	8,000.00	8,000.00
422500 Quarter Master Supplies	47,900.28	45,000.00	45,000.00
422600 Oper Supplies - Firearm	16,098.59	18,000.00	18,000.00
422900 Oper Supplies	308,962.24	427,065.00	100,000.00
422968 Oper Supplies Canine	14,632.88	15,000.00	15,000.00
422973 Oper Supplies Intoxilizer	235.33	200.00	200.00

422982 Oper Supplies U Way Emerg Housing	5,333.00	-	-
431100 Postage	8,610.66	10,000.00	10,000.00
433100 Advertising Legal Publication	16,261.54	10,000.00	10,000.00
433300 Subscriptions	2,015.46	5,000.00	5,000.00
433500 Dues Fees Memberships	15,593.57	15,000.00	15,000.00
434500 Telephone Fax	112,857.24	100,000.00	100,000.00
435106 Professional Service Medical	46,537.53	100,000.00	-
435900 Professional Service Other	-	50,000.00	-
436103 Car Wash Service	12,331.74	12,000.00	12,000.00
436200 R&M Mach Equip	30,274.79	10,000.00	10,000.00
437100 Travel	145,079.69	145,000.00	170,000.00
437201 Local Meetings	8,510.01	8,000.00	8,000.00
437400 Travel Extraditions	36,097.30	70,000.00	70,000.00
438300 Staff Training	80,788.20	55,000.00	80,000.00
439400 Maintenance Contracts	109,185.15	129,000.00	129,000.00
439800 Contract Service Other	140,676.14	2,198,316.00	338,515.00
439900 Employee Medical Drug Screen	5,488.00	7,500.00	7,500.00
449054 Energy Conserv Material	-	-	-
453100 Rental Bldg Property	44,162.32	90,000.00	-
474018 SBITA Principle	187,594.61	118,270.20	248,153.84
474019 SBITA Interest	72,009.42	67,040.94	140,665.18
479900 Other Expense	-	500.00	500.00
479940 Model Traffic Code	6,739.00	6,000.00	6,000.00
479943 Model Traf Code Brain Inj	3,906.00	3,100.00	3,100.00
479945 Other Evidence & Property	11.70	5,000.00	-
494000 Machinery & Equipment	662,190.68	484,058.00	2,085,500.00
494400 Vehicles	33,662.28	-	-
494800 IT Equipment	127,940.35	-	4,280.00
494912 Equip Lease/Purchase	80,233.44	310,317.83	647,479.08
499000 Sbita Purchases	1,405,905.73	-	-
599501 Hold on Budget	-	634,373.46	-
599999 Departmental Clearing	231,734.21	50,000.00	-
Grant Adjustment	-	(1,493,245.00)	-
	<b>\$ 14,731,351.65</b>	<b>\$ 14,791,970.27</b>	<b>\$ 17,303,743.00</b>

**429100 OEP/ESB**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
411000 Salaries	456,054.65	607,873.19	632,734.00
411200 Extra -	(9,817.81)	-	-
412100 Overtime FLSA	22,428.76	20,000.00	25,000.00
414200 Workers Compensation	18,303.10	20,000.00	-
414300 Health Ins	-	-	104,250.84
414400 FICA	37,342.49	48,032.30	50,316.65
421000 Office Supplies	3,040.18	7,765.00	5,765.00
422500 Quarter Master Supplies	16,368.34	18,000.00	18,000.00
422900 Oper Supplies	8,354.44	23,000.00	20,000.00
422957 Oper Supplies Emer Resp	39,173.72	60,000.00	60,000.00
422960 Oper Supplies Mobile Command	568.03	500.00	500.00
431100 Postage	158.59	300.00	300.00
433300 Subscriptions	2,522.28	1,500.00	1,500.00
433500 Dues Fees Memberships	2,295.88	2,000.00	2,000.00
434500 Telephone Fax	5,814.18	5,000.00	5,000.00
434522 Wireless Pagers Cellular	6,281.65	7,000.00	7,000.00
436200 R&M Mach Equip	30,450.47	7,400.00	7,400.00
437100 Travel	24,491.97	25,000.00	25,000.00
437201 Local Meetings	3,283.38	3,000.00	3,000.00
438300 Staff Training	24,555.54	30,000.00	30,000.00
438461 Training Equipment Hazmat	-	2,500.00	2,500.00
439400 Maintenance Contracts	53,880.63	43,000.00	43,000.00
439700 Independent Contractor	-	48,000.00	48,000.00
439900 Employee Medical Drug Screen	911.00	200.00	200.00
453100 Rental Bldg Property	527.58	600.00	600.00
472313 Volunteer Services	15,100.00	15,000.00	15,000.00
484512 Emergency Fire Fund	-	30,000.00	30,000.00
484514 Wmd Regional Pass-Thru	157,053.44	245,000.00	320,000.00

484563 EOC Activation	6,076.79	4,000.00	4,000.00
494000 Machinery & Equipment	11,248.61	25,000.00	-
599999 Departmental Clearing	2,923.08	-	-
	<b>\$ 939,390.97</b>	<b>\$ 1,299,670.49</b>	<b>\$ 1,461,066.49</b>

**403200 Public Trustee**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414400 FICA	10,099.89	10,047.51	10,098.00
411000 Salaries	153,540.00	131,339.96	132,000.00
433100 Advertising Legal Publication	64,950.00	40,000.00	40,000.00
479900 Other Expense	1,897.55	2,000.00	2,000.00
426100 Software Licenses	41,640.00	25,000.00	25,000.00
421000 Office Supplies	402.49	500.00	500.00
432502 Release Fee Recording Costs	-	20,000.00	20,000.00
432501 Foreclosure Recording Costs	18,588.00	15,000.00	15,000.00
433500 Dues Fees Memberships	-	300.00	300.00
431100 Postage	-	2,000.00	2,000.00
	<b>\$ 291,117.93</b>	<b>\$ 246,187.47</b>	<b>\$ 246,898.00</b>

**403100 Treasurer**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	-	-	139,036.83
414400 FICA	59,322.18	66,085.69	67,106.11
411000 Salaries	668,575.02	732,165.27	733,000.00
410100 Officials	131,697.00	131,700.00	144,204.00
414200 Workers Compensation	101,831.03	-	120,000.00
435974 Armored Car Services	11,569.58	13,000.00	13,000.00
435900 Professional Service Other	13,344.71	77,000.00	77,000.00
434500 Telephone Fax	3,147.92	4,000.00	4,000.00
433100 Advertising Legal Publication	37,004.07	40,000.00	40,000.00
421022 Bank Service Charges	-	25,000.00	50,000.00
426100 Software Licenses	-	43,186.00	43,186.00
421000 Office Supplies	20,478.46	25,000.00	25,000.00
437201 Local Meetings	2,303.13	1,000.00	1,000.00
438300 Staff Training	1,194.20	5,000.00	5,000.00
437100 Travel	2,054.02	7,000.00	7,000.00
433500 Dues Fees Memberships	2,700.00	1,500.00	1,500.00
433300 Subscriptions	463.32	300.00	300.00
431110 Certified Postage Reimbursement	(1,365.08)	(4,000.00)	-
431100 Postage	85,194.39	95,000.00	95,000.00
SBITA Principle - GSA SAAS	-	49,453.00	49,453.00
SBITA Interest - GSA SAAS	-	6,267.00	6,267.00
SBITA Principle - GSA	-	52,777.00	52,777.00
SBITA Interest - GSA	-	10,558.00	10,558.00
499000 Sbita Purchases Capital Outlay GSA	-	305,491.00	-
499000 Sbita Purchases Capital Outlay GSA SAAS	-	503,881.00	-
	<b>\$ 1,139,513.95</b>	<b>\$ 2,191,363.96</b>	<b>\$ 1,684,387.94</b>

<b>Total Expenditures</b>	<b>\$ 132,568,088.36</b>	<b>\$ 159,434,273.75</b>	<b>\$ 142,037,679.72</b>
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	<b>Governmental Funds</b>	<b>Excess MJ Sales Tax</b>
<b>2024 Actuals</b>	<b>Fund</b>	<b>106</b>
	Beginning Fund Balance	\$ 8,665,619
	Revenues	1,369,178
	Expenditures	-
	Transfers In	-
	Transfers Out	(4,800,000)
	Net Change in Fund Balance	\$ (3,430,822)
	Use of Fund Balance	\$ (3,430,822)
	Ending Fund Balance	\$ 5,234,798
	<b>2025 Estimated</b>	<b>Fund</b>
Available Beginning Fund Balance (2024 ACFR) Budget Basis		\$ 5,234,798
Revenues		1,400,000
Use of Committed Fund Bal		-
Expenditures		-
Transfers In		-
Transfers Out		(6,200,000)
Net Change in Fund Balance		\$ (4,800,000)
Use of Fund Balance		\$ (4,800,000)
Ending Fund Balance		\$ 434,798
<b>2026 Adopted</b>	<b>Fund</b>	<b>106</b>
	Beginning Fund Balance	\$ 434,798
	Revenues	1,400,000
	Expenditures	-
	Transfers In	-
	Transfers Out	(1,000,000)
	Net Change in Fund Balance	\$ 400,000
	Use of Fund Balance	\$ -
	<b>Ending Fund Balance</b>	<b>\$ 834,798</b>

**FD106 Excess MJ Sales Tax**

**326000 MJ EXCESS SALES TAX REVENUE**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
313125 MJ Retail Sales Tax 3.5 - 6%	1,369,178.31	1,400,000.00	1,400,000.00
		-	-
<b>FD106 Total Revenue</b>	<b>\$ 1,369,178.31</b>	<b>\$ 1,400,000.00</b>	<b>\$ 1,400,000.00</b>

**426000 MJ Excess Sales Tax**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
475001 Transfer Out	4,800,000.00	6,200,000.00	1,000,000.00
<b>FD106 Total Expenses</b>	<b>\$ 4,800,000.00</b>	<b>\$ 6,200,000.00</b>	<b>\$ 1,000,000.00</b>

	Governmental Funds	1A Community Imp Projects
	<b>Fund</b>	<b>110</b>
<b>2024 Actuals</b>	Beginning Fund Balance	\$ 61,946,683
	Revenues	4,252,216
	Expenditures	(19,633,746)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (15,381,531)
	Use of Fund Balance	\$ (15,381,531)
	Ending Fund Balance	\$ 46,565,152

	<b>Fund</b>	<b>110</b>
<b>2025 Estimated</b>	Available Beginning Fund Balance (2024 ACFR) Budget Basis	\$ 46,565,152
	Revenues	3,000,000
	Use of Committed Fund Bal	-
	Expenditures	(29,109,385)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (26,109,385)
	Use of Fund Balance	\$ (26,109,385)
	Ending Fund Balance	\$ 20,455,767

	<b>Fund</b>	<b>110</b>
<b>2026 Adopted</b>	Beginning Fund Balance	\$ 20,455,767
	Revenues	2,350,000
	Expenditures	(22,705,767)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (20,355,767)
	Use of Fund Balance	\$ (20,355,767)
	<b>Ending Fund Balance</b>	<b>\$ 100,000</b>

**FD110 1A Community Improvement Projects**

**310100 1A Expired Tax Incentive Revenues**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
333010 PILT-Expired Tax Incentives	1,563,157.00	1,500,000.00	1,600,000.00
361107 Int Earned Cops	2,689,058.83	1,500,000.00	750,000.00
<b>FD110 Total Revenue</b>	<b>4,252,215.83</b>	<b>3,000,000.00</b>	<b>2,350,000.00</b>

**419435 1A Community Improvement Project**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	300.00	300.00	-
414400 FICA	7,977.62	8,185.00	-
411000 Salaries	104,496.00	107,000.00	-
414700 Retirement	11,755.80	12,037.00	-
435934 1A Planning	-	-	-
Spend Category (Uncategorized)	985.50	-	-
474030 Arbitrage Rebate Payment	73,175.63	-	-
492002 Buildings	-	620,000.00	620,000.00
475001 TRANSFER OUT GENERAL FUND	98,980.29	-	-
493405 Downton Yth Sports Complex	44,799.23	-	-
493407 Southwest Chief to Pueblo Station	264,060.78	-	-
493408 ST CHARLES MESA COMM CENTER	599,677.11	-	-
493410 HARP EXPANSION	9,000,000.00	-	-
493249 Roads	-	28,361,863.00	22,085,767.00
493440 MOH BOULEVARD EXTENSION	9,427,538.44	-	-
	<b>\$ 19,633,746.40</b>	<b>\$ 29,109,385.00</b>	<b>\$ 22,705,767.00</b>
<b>FD110 Total Expenses</b>	<b>\$ 19,633,746.40</b>	<b>\$ 29,109,385.00</b>	<b>\$ 22,705,767.00</b>

	Governmental Funds	American Rescue Plan Funds
	<b>Fund</b>	<b>125</b>
	Beginning Fund Balance	\$ 7,341,161
<b>2024 Actuals</b>	Revenues	-
	Expenditures	(7,341,161)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$(7,341,161)
	Use of Fund Balance	\$(7,341,161)
	Ending Fund Balance	\$ -

	<b>Fund</b>	<b>125</b>
	Available Beginning Fund Balance (2024 ACFR) Budget Basis	\$ -
<b>2025 Estimated</b>	Revenues	5,750,806
	Use of Committed Fund Bal	-
	Expenditures	(5,750,806)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ -
	Use of Fund Balance	\$ -
	Ending Fund Balance	\$ -

	<b>Fund</b>	<b>125</b>
	Beginning Fund Balance	\$ -
<b>2026 Adopted</b>	Revenues	-
	Expenditures	-
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ -
	Use of Fund Balance	\$ -
	<b>Ending Fund Balance</b>	<b>\$ -</b>

**FD125 American Rescue Plan Funds**

**325000 Coronavirus Fiscal Recovery Funds**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
331030 Grt Fed Coronavirus Recover	<b>7,341,161.00</b>	<b>5,750,806.00</b>	-

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<b>FD125 Total Revenue</b>	<b>\$ 7,341,161.00</b>	<b>\$ 5,750,806.00</b>	<b>\$ -</b>
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**425000 Coronavirus Fiscal Impacts**

600514 ARPA - Drinking Water Storage	1,461,298.87		-
600511 ARPA - Drinking Water Distribution	2,834,075.09		-
600510 ARPA - Drinking Water Treatment	963,982.44		-
600508 ARPA - Clean Water Water Conservation	559,573.67		-
600601 Pueblo County EP Replacement	12,535.15		-
599501 Hold on Budget	-	4,750,613.00	-
599501 Hold on Budget	-		-
600601 ARPA - Pueblo County ERP Replacement		1,000,193.00	-
493800 ERP Project Costs	1,509,696.00		-
	<b>\$ 7,341,161.22</b>	<b>\$ 5,750,806.00</b>	<b>\$ -</b>

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<b>FD125 Total Expenses</b>	<b>\$ 7,341,161.22</b>	<b>\$ 5,750,806.00</b>	<b>\$ -</b>
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**Governmental Funds**

**Road & Bridge**

	<b>Fund</b>	<b>202</b>
<b>2024 Actuals</b>	Beginning Fund Balance	\$ 8,383,523
	Revenues	18,640,894
	Expenditures	(22,788,285)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (4,147,391)
	Use of Fund Balance	\$ (4,147,391)
	Ending Fund Balance	\$ 4,236,132

	<b>Fund</b>	<b>202</b>
<b>2025 Estimated</b>	Available Beginning Fund Balance (2024 ACFR) Budget Basis	\$ 4,236,132
	Revenues	21,597,440
	Use of Committed Fund Bal	-
	Expenditures	(24,970,314)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (3,372,874)
	Use of Fund Balance	\$ (3,372,874)
	Ending Fund Balance	\$ 863,258

	<b>Fund</b>	<b>202</b>
<b>2026 Adopted</b>	Beginning Fund Balance	\$ 863,258
	Revenues	19,292,009
	Expenditures	(22,344,087)
	Transfers In	2,900,000
	Transfers Out	-
	Net Change in Fund Balance	\$ (152,079)
	Use of Fund Balance	\$ (152,079)
	Ending Fund Balance	\$ 711,179

**FD202 Road & Bridge (Public Works)****302000 Road & Bridge Revenue**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
311101 General Property Tax Current	2,344,786.39	2,389,837.00	2,635,590.62
311102 Allowance for Uncollected Tax	718.43	800.00	800.00
312001 So Tax Bcd Current	207,466.89	210,000.00	210,000.00
313100 Sales Tax	4,890,217.04	5,069,000.00	5,265,545.00
313130 PW Roads 1% Sales Tax	3,942,099.29	4,005,000.00	4,005,000.00
313135 PW Motor Vehicle Sales Tax	-	-	56,800.00
319101 Penalty Int Tax Current	5,867.61	4,000.00	4,000.00
319103 Penalty Int Tax Prior	705.15	600.00	600.00
322824 RB Permit Excavation	53,748.48	50,000.00	50,000.00
322825 RB Permit Access	14,400.00	10,000.00	10,000.00
335100 CC Fee Additional Registration	274,312.81	295,000.00	295,000.00
335200 State Hiway Users Tax	4,107,623.22	4,356,127.00	4,285,160.52
335201 State Hiway Users Tax-Pueblo West	1,650,188.95	1,709,722.00	1,721,512.48
343110 Right of Way & Access Fees	149,304.76	300,000.00	300,000.00
361104 Interest Earned	249,172.51	230,000.00	230,000.00
368900 Miscellaneous Receipts	28,033.30	20,000.00	20,000.00
368975 Road Repair Revenue	627,219.59	200,000.00	200,000.00
368976 Stormwater Permit Fees	617.25	2,000.00	2,000.00
368977 Subdivision Fees	14,698.33	-	-
374001 Transfer In \$1.9GF and \$1m 330	-	-	2,900,000.00
334019 State Grant	70,603.10	-	-
368952 Energy Efficiency Rebates	9,110.71	-	-
Capital Lease Proceeds	-	2,745,353.83	-
<b>FD202 Total Revenue</b>	<b>\$ 18,640,893.81</b>	<b>\$ 21,597,439.83</b>	<b>\$ 22,192,008.62</b>

**431300 Equipment Service**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	97,931.71	120,000.00	160,692.00
414400 FICA	47,045.23	62,194.87	61,200.00
413200 Sick Leave Term	4,043.38	5,000.00	5,000.00
413100 Vacation Term	5,323.32	5,000.00	5,000.00
412100 Overtime FLSA	5,406.78	4,000.00	4,000.00
411000 Salaries	616,669.65	799,004.81	800,000.00
414700 Retirement	-	-	-
414200 Workers Compensation	4,983.88	5,000.00	-
Spend Category (Uncategorized)	1,255.63	-	-
439900 Employee Medical Drug Screen	1,631.00	2,000.00	2,000.00
439857 Laundry	163.86	1,500.00	1,500.00
439800 Contract Service Other	1,366.99	-	-
439400 Maintenance Contracts	1,412.25	1,000.00	1,000.00
436219 R&M Mach Equip - Fleet	33,816.64	30,000.00	30,000.00
423294 P&A Sublet Reimb R&B	1,577.36	-	-
Spend Category (Uncategorized)	888.00	-	-
479929 Scrap Tire Exp	-	1,000.00	1,000.00
479900 Other Expense	3,631.74	5,000.00	5,000.00
423155 Fuel Purchase - Def (Diesel Vehicles)	2,020.77	2,000.00	2,000.00
423100 Fuel Purchase	110,565.99	100,000.00	100,000.00
426100 Software Licenses	9,459.00	12,000.00	12,000.00
421000 Office Supplies	466.45	1,000.00	1,000.00
424200 Safety Security Supplies	2,175.83	7,000.00	7,000.00
494700 Office Furniture	159.88	-	-
494000 Machinery & Equipment	12.99	-	-

Colorado City Fuel System Repairs

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**\$ 952,008.33                      \$ 1,162,699.68                      \$ 1,198,392.00**

**431400 P West Equip Serv**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	18,713.19	18,712.00	37,680.00
414400 FICA	9,786.48	13,111.78	13,111.78
412200 Overtime Part Time	5.84	-	-
412100 Overtime FLSA	364.52	2,000.00	2,000.00
411200 Extra -	6,364.04	8,000.00	8,000.00
411000 Salaries	121,602.00	161,395.87	200,000.00
414700 Retirement	-	-	-
Spend Category (Uncategorized)	380.03	-	-
439857 Laundry	54.29	1,000.00	1,000.00
439800 Contract Service Other	434.32	-	-
439400 Maintenance Contracts	1,798.34	2,000.00	2,000.00
436219 R&M Mach Equip - Fleet	455.48	-	-
423270 P&A Purchase - Freight Costs	-	1,500.00	1,500.00
479900 Other Expense	3,506.38	3,000.00	3,000.00
423155 Fuel Purchase - Def (Diesel Vehicles)	451.26	3,000.00	3,000.00
423100 Fuel Purchase	24,971.60	20,000.00	20,000.00
421000 Office Supplies	360.22	600.00	600.00
424200 Safety Security Supplies	(81.53)	-	-
424100 Consumable Tools	27,742.56	33,000.00	33,000.00
422976 Shop Supplies	6,314.02	10,000.00	10,000.00
494000 Machinery & Equipment	39.00	-	-
	<b>\$ 223,262.04</b>	<b>\$ 277,319.65</b>	<b>\$ 334,891.78</b>

**480100 Intergovernmental Payments R&B**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
484104 Revenue Due Rye Prop Tax	-	1,000.00	1,000.00
484103 Revenue Due Boone Prop Tax	-	1,000.00	1,000.00
484102 Revenue Due Pueblo Prop Tax	650,736.46	650,000.00	650,000.00
	<b>\$ 650,736.46</b>	<b>\$ 652,000.00</b>	<b>\$ 652,000.00</b>

**431000 Road And Bridge Operations**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	879,519.62	800,000.00	956,052.00
413810 Employee Wellness Program	100.00	-	-
413800 Employee Recognition Prog	6,581.01	5,000.00	5,000.00
414400 FICA	372,212.64	391,206.48	379,578.48
414298 HS-Worker Comp Loss Fund Contrib	63,811.00	65,000.00	65,000.00
413200 Sick Leave Term	12,035.59	15,000.00	15,000.00
413100 Vacation Term	36,467.59	40,000.00	40,000.00
412100 Overtime FLSA	105,310.53	60,000.00	60,000.00
411400 Taxed Auto Fringe	(2,958.00)	(3,000.00)	(3,000.00)
411200 Extra -	42,388.44	40,000.00	40,000.00
411000 Salaries	4,914,968.07	4,961,810.19	4,961,810.19
414700 Retirement	-	-	-
414200 Workers Compensation	102,000.08	60,000.00	-
Spend Category (Uncategorized)	-	-	-
482015 Mosquito Control	99,679.00	100,000.00	100,000.00
439900 Employee Medical Drug Screen	7,069.00	10,000.00	10,000.00
439858 Vegetation Removal Control	30,621.04	40,000.00	40,000.00
439800 Contract Service Other	106,356.41	60,000.00	60,000.00
484515 Stormwater Mgmt	10,982.72	10,000.00	10,000.00
435900 Professional Service Other	185,404.19	350,000.00	350,000.00

451100 Property Liability	157,992.54	150,000.00	(150,000.00)
453300 Rental Mach Equip	2,667.73	3,000.00	3,000.00
439400 Maintenance Contracts	858.45	3,000.00	3,000.00
436602 R&M Bldg Property-Insurance Claims	-	5,000.00	5,000.00
436219 R&M Mach Equip - Fleet	1,238.45	1,500.00	1,500.00
436200 R&M Mach Equip	937.89	1,000.00	1,000.00
423240 P&A Purchase - From Fleet	349,707.54	425,000.00	425,000.00
423200 P&A Purchases	754.54	1,500.00	1,500.00
434500 Telephone Fax	21,843.37	16,000.00	16,000.00
434400 Gas	30,357.06	25,000.00	50,216.51
434299 Water Fire Hydrant	99,931.55	90,000.00	159,460.92
434201 Water	4,276.29	5,000.00	12,498.39
434101 Electric	20,103.47	30,000.00	30,000.00
433100 Advertising Legal Publication	54.81	2,000.00	2,000.00
500001 Cost Allocation Marijuana	(48.07)	-	-
479930 Dump Fees	5,870.10	6,000.00	6,000.00
479900 Other Expense	4,152.73	4,000.00	4,000.00
434800 Street Lights	17,425.52	16,000.00	16,000.00
453380 Latrine	6,592.59	6,000.00	6,000.00
423140 Fuel Purchase - From Fleet	550,576.94	550,000.00	550,000.00
423100 Fuel Purchase	68.80	-	-
426100 Software Licenses	33,769.11	35,000.00	35,000.00
422965 HS-Minerals/Geology, Emissions Perr	-	1,000.00	-
447100 Asphalt Filler	42,638.26	40,000.00	40,000.00
445200 Gravel Royalties	2,100.00	3,500.00	3,500.00
445100 Crushed Gravel	626,980.79	750,000.00	750,000.00
424400 Grader Blades	76,025.51	40,000.00	40,000.00
421099 Non-Capital Furniture Equipment	207.98	1,000.00	1,000.00
421000 Office Supplies	4,048.32	4,000.00	4,000.00
432100 Printing Duplicating Binding	-	500.00	500.00
445004 Striping	148,795.00	200,000.00	200,000.00
445003 Crack Seal	43,890.00	50,000.00	50,000.00
442600 Drain Control Supplies	28,486.98	30,000.00	30,000.00
424700 Snow Removal Supplies	(91,452.59)	40,000.00	40,000.00
424300 Traffic Control Supplies	19,206.57	20,000.00	20,000.00
424200 Safety Security Supplies	31,379.71	35,000.00	35,000.00
424100 Consumable Tools	6,771.81	5,000.00	5,000.00
422990 Oper Supplies Uniforms	17,927.71	15,000.00	15,000.00
422963 Oper Supplies Propane Butane	683.95	500.00	500.00
422962 Oper Supplies Stabilizers	615,896.40	615,000.00	615,000.00
422900 Oper Supplies	16,965.43	21,500.00	21,500.00
422300 Janitorial Supplies	3,600.00	3,600.00	3,600.00
421600 Books	860.96	-	-
438300 Staff Training	23,406.84	15,000.00	15,000.00
437100 Travel	9,346.87	5,000.00	5,000.00
433500 Dues Fees Memberships	11,977.15	10,000.00	10,000.00
431100 Postage	853.63	700.00	700.00
474012 Principle		122,372.27	231,719.74
474013 Interest		56,417.02	105,858.84
494400 Vehicles	434,975.17	-	-
494200 Heavy Equipment	529,663.00	-	-
494000 Machinery & Equipment	142,219.00	-	-
494912 Equipment Lease Purchase		2,745,353.83	
445001 Road Improvements	4,254,121.11	4,700,000.00	4,700,000.00
	<b>\$ 15,283,255.90</b>	<b>\$ 17,910,459.79</b>	<b>\$ 15,209,495.07</b>

**431200 Road And Bridge P West**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	183,108.88	160,000.00	205,092.00
413800 Employee Recognition Prog	1,108.00	1,000.00	1,000.00
414400 FICA	93,399.79	73,055.90	70,805.27
413100 Vacation Term	1,287.06	-	-
412100 Overtime FLSA	24,340.22	30,000.00	30,000.00
411400 Taxed Auto Fringe	(507.00)	(580.00)	(580.00)
411000 Salaries	1,244,209.05	925,559.12	925,559.12
414700 Retirement	-	-	-
439900 Employee Medical Drug Screen	4,072.00	2,500.00	2,500.00
439800 Contract Service Other	32.50	1,000.00	1,000.00
439860 Contract Services - Traffic Signal Maintenance	7,887.75	80,000.00	-
435900 Professional Service Other	24,295.81	30,000.00	30,000.00
451100 Property Liability	7,308.00	8,000.00	(8,000.00)
453300 Rental Mach Equip	12,175.42	20,000.00	20,000.00
439400 Maintenance Contracts	603.00	800.00	800.00
423240 P&A Purchase - From Fleet	133,443.65	125,000.00	125,000.00
434500 Telephone Fax	1,475.60	500.00	500.00
434400 Gas	9,745.24	9,000.00	20,970.58
434299 Water Fire Hydrant	23,052.20	20,000.00	40,679.79
434201 Water	2,390.84	2,000.00	3,981.87
434101 Electric	9,165.89	8,000.00	8,000.00
433100 Advertising Legal Publication	-	1,500.00	1,500.00
479930 Dump Fees	2,262.00	1,500.00	1,500.00
479900 Other Expense	494.61	1,500.00	1,500.00
423140 Fuel Purchase - From Fleet	110,921.57	120,000.00	120,000.00
447100 Asphalt Filler	35,091.73	30,000.00	30,000.00
445100 Crushed Gravel	618,064.12	700,000.00	700,000.00
421000 Office Supplies	367.70	2,500.00	2,500.00
445004 Striping	253,670.50	200,000.00	200,000.00
445003 Crack Seal	19,425.00	-	-
442600 Drain Control Supplies	110.00	5,000.00	5,000.00
424300 Traffic Control Supplies	51,419.41	20,000.00	20,000.00
424200 Safety Security Supplies	5,580.80	5,000.00	5,000.00
424100 Consumable Tools	3,973.99	8,000.00	8,000.00
422990 Oper Supplies Uniforms	2,961.88	3,000.00	3,000.00
422963 Oper Supplies Propane Butane	127.50	-	-
422962 Oper Supplies Stabilizers	193,050.30	200,000.00	200,000.00
438300 Staff Training	283.25	2,000.00	2,000.00
437100 Travel	349.55	2,000.00	2,000.00
433500 Dues Fees Memberships	20.00	-	-
599501 Hold on Budget	700.00	370,000.00	370,000.00
492003 Building Improvements	454.86	-	-
492002 Buildings	147.64	-	-
494400 Vehicles	48,473.00	-	-
494200 Heavy Equipment	716,826.82	-	-
494000 Machinery & Equipment	238,244.55	-	-
445001 Road Improvements	1,593,407.11	1,800,000.00	1,800,000.00
	<b>\$ 5,679,021.79</b>	<b>\$ 4,967,835.02</b>	<b>\$ 4,949,308.63</b>
<b>FD202 Total Expenses</b>	<b>\$ 22,788,284.52</b>	<b>\$ 24,970,314.14</b>	<b>\$ 22,344,087.48</b>

	Governmental Funds	Dept of Human Services
	<b>Fund</b>	<b>204</b>
<b>2024 Actuals</b>	Beginning Fund Balance	\$ 6,412,094
	Revenues	44,271,851
	Expenditures	(45,279,872)
	Transfers In	
	Transfers Out	-
	Net Change in Fund Balance	\$(1,008,021)
	Use of Fund Balance	\$(1,008,021)
	Ending Fund Balance	\$ 5,404,073
	<b>Fund</b>	<b>204</b>
<b>2025 Estimated</b>	Available Beginning Fund Balance (2024 ACFR) Budget Basis	\$ 5,404,073
	Revenues	58,767,708
	Use of Committed Fund Bal	-
	Expenditures	(62,322,144)
	Transfers In	92,732
	Transfers Out	-
	Net Change in Fund Balance	\$(3,461,704)
	Use of Fund Balance	\$(3,461,704)
Ending Fund Balance	\$ 1,942,369	
	<b>Fund</b>	<b>204</b>
<b>2026 Adopted</b>	Beginning Fund Balance	\$ 1,942,369
	Revenues	53,759,825
	Expenditures	(55,712,195)
	Transfers In	113,594
	Transfers Out	-
	Net Change in Fund Balance	\$(1,838,775)
	Use of Fund Balance	\$(1,838,775)
<b>Ending Fund Balance</b>	<b>\$ 103,594</b>	

**FD204 Department of Human Services**

**304000 HUMAN SERVICES REVENUE**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
311101 General Property Tax Current	5,372,050.74	5,368,945.00	5,920,019.39
311103 General Property Tax Prior	2,171.56	-	-
312001 So Tax Bcd Current	476,915.48	485,000.00	485,000.00
319101 Penalty Int Tax Current	13,451.31	-	-
319103 Penalty Int Tax Prior	2,129.08	-	-
331000 Grant Revenue	-	480,237.00	480,237.00
331013 Federal Grant	9,268,870.79	8,105,656.00	6,508,573.00
331467 Federal CDBG EV Revenue	99,556.00	100,000.00	-
331480 TBRA REVENUE	-	100,000.00	-
334019 State Grant	28,078,646.69	44,025,870.00	40,363,996.00
361104 Interest Earned	12,942.16	-	-
361132 Interest Earned Admin	(118.95)	-	-
361402 Program Revenues	930,273.89	100,000.00	-
364207 R&R FC	2,237.00	-	-
364211 R&R OAP	10.00	-	-
374001 Transfer In	-	92,732.00	113,594.00
391144 Sale of Vehicle WX Scrap	9,110.17	-	-
391145 Sale of Scrap - WX	565.35	-	-
391146 Sale Of Pallets	3,039.43	2,000.00	2,000.00
<b>FD204 Total Revenue</b>	<b>\$ 44,271,850.70</b>	<b>\$ 58,860,440.00</b>	<b>\$ 53,873,419.39</b>

**450001 Assistance Payments & Housing**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
411000 Salaries	252,964.18	375,409.00	253,192.00
411001 HS-Salaries Admin	12,710.52	4,000.00	5,000.00
411017 HS-Salaries Outreach	114,586.00	117,284.00	124,530.00
411027 HS-Salaries Housing	4,269.60	14,924.00	4,626.00
411040 HS-Salaries DS	97,366.54	106,740.00	76,699.00
411101 Director Admin	2,131.20	-	-
412117 OT Leap Outreach	1,683.90	-	-
414300 Health Ins	65,380.76	54,828.00	273,313.00
414317 HS-Health Ins Outreach	25,414.06	26,080.00	-
414327 HS-Health Ins Housing	1,421.91	5,118.00	-
414339 HS-Health Ins Adm	2,103.80	-	-
414340 HS-Health Ins Ds	21,312.23	22,321.00	-
414400 FICA	17,676.35	27,335.00	35,499.60
414417 HS-Fica Outreach	8,312.80	8,972.00	-
414427 HS-Fica Housing	297.68	1,142.00	-
414439 HS-Fica Adm	797.06	-	-
414440 HS-Fica Ds	6,850.58	8,166.00	-
414700 Retirement	28,458.44	53,394.00	81,332.00
414701 HS-Retirement	-	-	-
414717 Retirement Outreach	12,890.93	-	-
414727 HS-Retirement Housing	480.33	1,679.00	-
414739 HS-Retirement Adm	1,219.97	-	-
414740 HS-Retirement Ds	10,953.73	12,008.00	-
434540 HS-Telephone Fax Ds	-	-	-
439401 HS-Maintenance Contracts	-	-	-
439705 HS-Ind Contr Outreach Incent Pilot	1,184.37	-	-
439712 HS-Independ Contr Temp Labor	-	-	-
453105 HS-Rental Bldg Prop Housing	-	-	-
453118 HS-Rental Bldg Prop Adm	-	-	-
479956 HS-Other Expense Direct Service	-	-	-
414200 Workers Compensation	(24,975.00)	-	-
439705 HS-Ind Contr Outreach Incent Pilot	11,222.17	20,000.00	20,000.00

439712 HS-Independ Contr Temp Labor	76,004.65	65,816.00	76,005.00
439754 HS-Contractors Labor Field Cost	-	3,000.00	3,000.00
439800 Contract Service Other	151,158.13	217,000.00	120,000.00
423233 P&A Purchase - Food Prog HHS	37.37	-	-
434500 Telephone Fax	8,068.43	6,419.00	8,121.00
434501 Telephone Fax Admin	133.89	-	-
434527 Telephone Fax Housing	39.94	-	-
434540 HS-Telephone Fax Ds	3,611.49	-	-
439400 Maintenance Contracts	3,399.14	5,000.00	3,399.00
439427 Maintenance Cont Housing	-	404,126.00	432,989.00
451100 Property Liability	5,786.00	7,000.00	5,786.00
453100 Rental Bldg Property	20,928.00	20,932.00	20,932.00
453101 HS-Rental Bldg Property	-	100,000.00	-
453105 HS-Rental Bldg Prop Housing	3,828.00	6,000.00	6,000.00
453118 HS-Rental Bldg Prop Adm	2,484.00	-	-
479900 Other Expense	1,284.30	22,500.00	2,300.00
479901 Indirect Cost	-	-	10,000.00
479918 HS-Other Expense -Admin	56.92	-	-
479928 HS-Other Exp-Advisory Board	970.01	600.00	600.00
479956 HS-Other Expense Direct Service	16,437.20	16,200.00	-
479970 Destruction Of Records	468.40	300.00	468.00
500005 Indirect Grant Costs	-	24,071.00	24,071.00
Spend Category (Uncategorized)	-	-	-
438003 HS-Volunteer Foster Care DL Education	-	19,600.00	-
471820 Cdbg Ed Program	100,000.00	100,000.00	90,000.00
471827 Eviction Diversion Program	126,634.12	45,000.00	45,000.00
471838 HS-Indigent Relief DS	2,500.00	-	19,600.00
472200 Requests For County Funding	-	-	-
472249 YWCA OP	737.97	-	-
479504 Locator Fees	4,365.91	6,000.00	4,366.00
479811 Commodities -TEFAP	1,837,089.00	232,069.00	232,069.00
479812 Commodities -CSFP	656,479.41	-	-
421000 Office Supplies	371.87	-	-
421099 Non-Capital Furniture Equipment	486.68	-	487.00
421500 SW Non Capital Non I&Cs	2,182.73	-	2,183.00
422900 Oper Supplies	12,278.32	95,817.00	96,416.00
422917 HS-Oper Supplies Outreach	343.20	30,000.00	343.00
423133 Fuel Purchase - Food Prog HHS	491.11	-	-
449052 Inventory Material	96,942.90	173,760.00	95,000.00
437100 Travel	-	480.00	-
437101 Travel Admin	847.00	-	-
437127 HS-Travel Housing	8,856.69	3,000.00	-
437146 HS-Travel Direct Service	5,895.89	1,110.00	1,110.00
437156 HS-Travel Vehicle Cost Fc	4,818.02	2,000.00	2,000.00
438300 Staff Training	853.90	-	854.00
438327 HS-Staff Training Housing	-	1,200.00	1,200.00
433500 Dues Fees Memberships	489.36	-	-
433508 HS-Dues Fees Memberships Housing	28.00	1,000.00	1,000.00
433545 HS-Dues Fees Memberships Ds	-	775.00	775.00
431100 Postage	15,597.87	7,700.00	15,192.00
431127 Postage Freight Adm	16.16	-	-
431140 Postage Freight DS	95.37	-	-
494800 IT Equipment	1,929.43	-	1,597.00
	<b>\$ 3,851,740.89</b>	<b>\$ 2,477,875.00</b>	<b>\$ 2,197,054.60</b>

**410000 Administration**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
411000 Salaries	5,295.04	-	760,192.69
411001 HS-Salaries Admin	-	-	-
411002 HS-Salaries Medicaid Enhanced	472,304.61	499,740.00	457,063.00
411073 HS-Salaries IM Combined Function (4000)	993,818.51	1,183,742.00	3,952,488.00

411074 HS-Salaries IM Direct Pool Cost (4001)	495,257.45	688,749.00	465,771.00
411075 HS-Salaries IM Adult Eligibility (4010)	2,106,941.94	3,868,413.00	592,607.00
411080 HS-Salaries Food Stamp Fraud 4330	138,063.36	152,849.00	94,474.00
411082 HS-Salaries Common Support (7000)	2,490,513.07	2,497,993.00	3,426,801.00
411093 HS-Salaries Locked-In Enhanced Funding	415,480.18	396,336.00	-
411700 Supplemental Pay	39,728.00	30,000.00	-
412100 Overtime FLSA	11,121.26	-	-
412102 HS-Overtime FLSA Support	4,710.16	-	-
412173 HS-Overtime IM Combined	63,131.96	-	-
412174 HS-Overtime IM Direct Pool	31,604.04	-	-
412175 Overtime Adult Assistance	152,047.52	-	-
412182 HS-Overtime Common Support	9,453.96	-	-
413500 Employee Assistance	-	500.00	-
413810 Employee Wellness Program	(310.00)	2,000.00	-
414100 Unemployment Insurance	15,249.80	9,000.00	9,000.00
414200 Workers Compensation	382,358.55	400,000.00	400,000.00
414300 Health Ins	(898.48)	-	71,712.00
414301 HS-Health Ins Admin	-	-	-
414302 HS-Health Ins Medicaid Enhanced	109,815.18	113,675.00	72,732.00
414373 HS-Health Ins Im Comb Function (4000)	219,977.23	331,668.00	783,804.00
414374 HS-Health Ins Im Direct Pool Cost(4001)	81,330.69	88,213.00	93,108.00
414375 HS-Health Ins Im Adult Eligible(4010)	586,078.54	685,516.00	146,616.00
414376 Health Ins-Im Food Stamp Eligible	-	20,600.00	-
414380 HS-Health Ins Food Stamp Fraud	37,815.11	40,425.00	30,600.00
414382 HS-Health Ins Common Support (7000)	342,797.01	449,471.00	570,348.00
414393 HS-Health Ins Locked-In Enhanced Fund	59,519.87	66,178.00	-
414400 FICA	2,815.02	-	58,154.74
414401 HS-Fica Admin	-	-	-
414402 HS-Fica Medicaid Enhanced	35,393.06	40,181.00	34,965.32
414473 HS-Fica Im Combined Function (4000)	82,662.46	90,556.00	302,365.33
414474 HS-Fica Im Direct Pooled Costs (4001)	34,882.37	52,689.00	35,631.48
414475 HS-Fica Im Adult Eligibility (4010)	171,347.06	205,373.00	45,334.44
414480 HS-Fica Food Stamp Fraud 4330	9,984.79	11,693.00	7,227.26
414482 HS-Fica Common Support (7000)	175,355.01	191,096.00	262,150.28
414493 HS-Fica Locked-In Enhanced Funding	28,767.05	30,320.00	-
414700 Retirement	251,182.81	302,019.00	22,308.00
414701 HS-Retirement	-	-	-
414702 HS-Retirement Med Enhanced	54,449.45	68,040.00	54,744.00
414773 HS-Retirement Im Comb Function(4000)	118,869.24	133,171.00	457,452.00
414774 HS-Retirement Im Direct Pool Cts(4001)	59,161.88	77,484.00	56,352.00
414775 HS-Overtime Adult Assistance	-	-	-
414780 HS-Retirement Food Stamp Fraud	15,532.12	17,196.00	11,280.00
414782 HS-Retirement Common Support (7000)	253,815.75	281,024.00	383,964.00
414793 HS-Retirement Locked-In Enhanced Fund	41,285.70	44,588.00	-
421001 HS-Office Supplies Admin	-	-	-
431118 HS-Postage Freight Adm	-	-	-
433518 HS-Dues Fees Memberships Adm	-	-	-
434576 HS-Telephone Fax Im Adult	-	-	70,000.00
439401 HS-Maintenance Contracts	-	-	-
439701 HS-Independ Contr Admin	-	-	-
453301 HS-Rental Mach Equip	-	-	-
479135 HS-Collaborative Mgmt HB 1451	-	-	-
435105 Medical Exams	808.00	-	-
439701 HS-Independ Contr Admin	87,361.64	180,000.00	91,000.00
434500 Telephone Fax	355,635.96	340,631.00	360,000.00
434576 HS-Telephone Fax Im Adult	65,659.35	64,000.00	-
436200 R&M Mach Equip	342.50	2,000.00	-
439400 Maintenance Contracts	52,628.65	110,000.00	55,000.00
439410 Maintenance Contracts - ADP	585.02	-	-
451100 Property Liability	223,730.00	268,476.00	225,000.00
453100 Rental Bldg Property	349,357.93	353,688.00	350,000.00

453102 HS-Rent Bldg Prop Med Enhanced	57,037.93	29,904.00	58,000.00
453173 HS-Rent Im Family	91,823.77	110,000.00	92,000.00
453175 HS-Rent Im Adult	135,853.62	147,948.00	145,000.00
453300 Rental Mach Equip	9,163.40	5,000.00	10,000.00
433100 Advertising Legal Publication	-	1,000.00	-
479900 Other Expense	111,307.43	72,000.00	115,000.00
479953 HS-Other Expense County Only	57,937.76	-	60,000.00
479961 RMS Adjustments	(3,432,769.69)	(3,753,591.00)	(3,317,476.00)
479970 Destruction Of Records	13,346.06	6,520.00	15,000.00
479981 HS-Other Exp Speakers Meeting	-	1,000.00	-
479135 HS-Collaborative Mgmt HB 1451	290,957.63	230,000.00	220,000.00
479504 Locator Fees	231,029.06	290,372.00	285,000.00
421000 Office Supplies	61,506.14	70,000.00	60,000.00
421023 HS-Finger Prints	8,484.41	5,000.00	9,000.00
421025 HS-Office Supplies County Only	11,249.76	-	12,000.00
421099 Non-Capital Furniture Equipment	1,229.31	5,000.00	2,000.00
421500 SW Non Capital Non I&Cs	8,028.00	25,000.00	9,000.00
437100 Travel	22,270.63	26,000.00	23,000.00
437101 Travel Admin	-	-	-
437108 HS-Travel Food Stamps/Medicaid	-	2,000.00	-
437111 Travel IM Combined Function (4000)	-	2,000.00	-
437112 Travel IM Direct Pooled Costs (4001)	103.00	500.00	150.00
437113 Travel IM Adult Eligibility (4010)	-	2,000.00	-
437116 HS-Travel Common Support (7000)	1,899.28	5,000.00	2,000.00
437123 HS Travel Reg Fees IM Direct Pool	25.00	-	-
437149 HS-Travel - Per Diem	1,787.68	2,500.00	1,800.00
437180 HS-Travel Food Stamp Fraud 4330	197.24	1,500.00	200.00
438300 Staff Training	21,635.52	50,000.00	25,000.00
438308 Staff Training Medicaid	-	2,500.00	-
433300 Subscriptions	5,054.94	13,000.00	5,000.00
433500 Dues Fees Memberships	81,143.37	50,000.00	82,000.00
431100 Postage	50,169.17	42,481.00	42,000.00
599907 Overcollection Clearing FC	(4,242.00)	-	-
492003 Building Improvements	124,771.40	641,764.00	-
494400 Vehicles	142.51	500.00	500.00
494700 Office Furniture	4,536.37	-	-
494800 IT Equipment	8,113.63	70,000.00	70,000.00
	<b>\$ 9,708,609.71</b>	<b>\$ 12,546,191.00</b>	<b>\$ 12,836,419.54</b>

#### 440000 Community Programs

	Actuals FY2024	Estimated FY2025	Budget FY2026
411000 Salaries	1,716,859.14	2,049,248.00	1,760,123.00
412100 Overtime FLSA	5,521.25	-	-
414200 Workers Compensation	14,969.02	15,000.00	-
414300 Health Ins	329,544.27	447,469.00	423,324.00
414400 FICA	125,538.37	136,841.00	134,649.41
414700 Retirement	189,178.68	201,237.00	207,108.00
414701 HS-Retirement	-	-	-
421501 HS-SW Non Capital Non I&Cs	-	-	-
433518 HS-Dues Fees Memberships Adm	-	-	-
439401 HS-Maintenance Contracts	-	-	-
439701 HS-Independ Contr Admin	-	-	-
439875 HS-Prof Serv Other Paternity Test	-	-	-
439701 HS-Independ Contr Admin	142,463.25	131,000.00	142,000.00
439875 HS-Prof Serv Other Paternity Test	2,652.00	2,000.00	3,000.00
434500 Telephone Fax	22,369.79	19,900.00	23,000.00
439400 Maintenance Contracts	9,817.18	11,634.00	11,000.00
451100 Property Liability	51,171.00	60,000.00	60,000.00
453100 Rental Bldg Property	156,121.37	154,856.00	156,122.00
439861 Non-Contract/Courts/Witness Fees	722.51	3,000.00	1,000.00
479970 Destruction Of Records	3,404.76	1,500.00	1,500.00

479981 HS-Other Exp Speakers Meeting	-	300.00	300.00
479501 Federal Service Fees	65.00	-	-
479504 Locator Fees	86,840.70	80,000.00	90,000.00
421000 Office Supplies	11,785.85	15,000.00	12,000.00
421099 Non-Capital Furniture Equipment	-	500.00	-
421500 SW Non Capital Non I&Cs	-	500.00	-
437100 Travel	3,358.18	3,300.00	2,000.00
437101 Travel Admin	-	-	-
437149 HS-Travel - Per Diem	1,035.00	2,000.00	1,500.00
438300 Staff Training	3,608.00	5,000.00	1,500.00
433500 Dues Fees Memberships	10,438.50	13,134.00	13,000.00
431100 Postage	17,433.53	20,591.00	19,000.00
492002 Buildings	70,164.00	-	-
494400 Vehicles	122.02	50.00	200.00
494800 IT Equipment	2,180.00	-	-
	<b>\$ 2,977,363.37</b>	<b>\$ 3,374,060.00</b>	<b>\$ 3,062,326.41</b>

**420000 Family & Adult**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
411000 Salaries	2,700,601.38	3,150,938.00	2,298,895.00
411013 HS-Salaries HCA	1,788.31	50,000.00	5,155.00
411048 Salaries-Targeted Case Mgmt	292,837.17	-	-
412100 Overtime FLSA	19,564.26	-	-
414200 Workers Compensation	39,042.40	52,000.00	41,000.00
414300 Health Ins	551,800.02	635,897.00	625,919.00
414313 HS-Health Ins Hca	538.80	650.00	793.00
414348 Health Ins-Targeted Case Mgmt	69,616.13	-	-
414400 FICA	198,485.61	223,990.00	175,865.47
414413 HS-Fica Hca	123.49	3,825.00	394.36
414448 FICA-Targeted Case Mgmt	21,168.08	-	-
414700 Retirement	305,549.20	335,021.00	293,465.00
414701 HS-Retirement	(162.48)	-	-
414713 Retirement HCA	201.19	-	-
414748 HS-Retirement-Targeted Case Mgmt	33,098.71	-	-
433518 HS-Dues Fees Memberships Adm	-	-	-
439401 HS-Maintenance Contracts	-	-	-
439701 HS-Independ Contr Admin	-	-	-
439700 Independent Contractor	162,440.26	19,000.00	65,000.00
439701 HS-Independ Contr Admin	304,881.03	-	-
434500 Telephone Fax	46,335.40	62,170.00	51,000.00
439400 Maintenance Contracts	2,524.44	5,000.00	5,000.00
451100 Property Liability	126,729.00	115,000.00	128,000.00
453100 Rental Bldg Property	114,236.44	214,521.00	116,934.00
479900 Other Expense	115.84	6,951,653.00	-
479949 HS-Other Exp Hca Operating	-	(50,000.00)	-
479961 RMS Adjustments	738,251.75	830,000.00	780,000.00
479970 Destruction Of Records	1,735.49	900.00	1,700.00
471600 EBT County MOE	545,087.29	5,086,340.00	550,000.00
471711 Indigent Relief	(15,529.46)	1,419,590.00	(15,000.00)
479504 Locator Fees	33,268.42	15,000.00	27,000.00
421000 Office Supplies	9,583.64	24,500.00	13,000.00
421099 Non-Capital Furniture Equipment	-	3,000.00	-
421500 SW Non Capital Non I&Cs	5,353.20	2,000.00	-
437100 Travel	5,265.98	30,500.00	5,000.00
437148 Travel - Targeted Case Mgmt	3,752.24	-	5,000.00
437149 HS-Travel - Per Diem	-	1,550.00	-
438300 Staff Training	650.00	6,500.00	-
433500 Dues Fees Memberships	57,530.46	42,865.00	58,100.00
431100 Postage	12,981.42	14,162.00	14,200.00
494400 Vehicles	94.81	1,000.00	100.00
471708 Client Related Expenses	-	-	8,354,308.00

\$ 6,389,539.92                      \$ 19,247,572.00                      \$ 13,600,828.83

**430000 Protective Services**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
411000 Salaries	4,276,079.44	4,912,779.00	4,407,291.00
411001 HS-Salaries Admin	-	-	-
411026 HS-Salaries CW Workload Study	343,326.00	428,274.00	294,145.00
411072 HS-Salaries Ss Adult Protection (1200)	534,639.40	548,871.00	447,286.00
411077 HS-Salaries Disability Navigator	5,676.91	-	-
411083 HS-Salaries 1V-E Independ Living 1905	61,740.00	63,592.00	63,469.00
411089 HS-Salaries Core Svcs Fam 80 20	826,325.68	787,035.00	1,008,530.00
411091 HS-Salaries Core Svcs Visitation Ctr	315,260.39	356,450.00	182,035.00
411096 HS-Salaries Core Svcs Youth Outreach	83,808.00	86,322.00	-
411098 HS-Salaries Independent Living Match	261,348.76	309,878.00	232,056.00
412100 Overtime FLSA	8,470.49	-	-
412177 HS-OT Disability Navigator	150.01	-	-
412191 HS-OT Core Visitation	1,512.69	-	-
414100 Unemployment Insurance	40,834.00	10,000.00	10,000.00
414101 HS Unemployment Insurance	-	-	-
414200 Workers Compensation	28,558.65	65,000.00	73,539.00
414300 Health Ins	642,825.76	889,772.00	951,476.00
414301 HS-Health Ins Admin	-	-	-
414326 HS-Health Ins Cw Workload Study	62,039.25	73,703.00	-
414372 HS-Health Ins Ss Adult Protection(1200)	115,644.94	119,062.00	-
414377 HS-Health Ins Disability Navigator	1,253.26	-	-
414383 HS-Health Ins Iv-E Independ Living	21,185.52	21,828.00	-
414389 HS-Health Ins Core Svcs Therapy 80 20	114,473.98	112,451.00	-
414391 HS-Health Ins Core Svcs Visitation Ctr	43,182.08	86,495.00	-
414396 HS-Health Ins Core Svcs Youth Outreach	9,489.03	9,764.00	-
414398 HS-Health Ins Independent Living Match	45,987.90	51,467.00	-
414400 FICA	324,651.77	375,828.00	337,157.76
414401 HS-Fica Admin	-	-	-
414426 HS-Fica Cw Workload Study	25,338.37	32,763.00	22,502.09
414472 HS-Fica Ss Adult Protection (1200)	38,048.80	41,989.00	34,217.38
414477 HS-Fica Disability Navigator	456.34	-	-
414483 HS-Fica Iv-E Independ Living 1905	4,206.27	4,865.00	4,855.38
414489 HS-Fica Core Svcs Family Therapy 80 20	61,215.40	60,208.00	77,152.55
414491 HS-Fica Core Svcs Visitation Center	23,671.28	27,268.00	13,925.68
414496 HS-Fica Core Serv Youth Outreach 80/20	6,215.72	6,604.00	-
414498 HS-Fica Independent Living Match	19,279.96	23,706.00	17,752.28
414700 Retirement	488,037.89	552,687.00	490,754.00
414701 HS-Retirement	-	-	-
414726 HS-Retirement Cw Workload Study	38,624.18	48,181.00	33,096.00
414772 HS-Retirement Ss Adult Protection(1200)	59,808.57	61,748.00	50,606.00
414777 HS-Retirement Disability Navigator	970.43	-	-
414783 HS-Retirement Iv-E Independent Living	6,945.72	7,154.00	7,140.00
414789 HS-Retirement Core Svcs Therapy 80 20	85,685.60	88,541.00	89,556.00
414790 HS-Retirement Core Svcs Sex Trmt 100%	7,276.05	-	-
414791 HS-Retirement Core Svcs Visitation Ctr	34,171.95	40,101.00	22,380.00
414796 HS-Retirement Core Svcs Youth Outreach	9,428.40	9,711.00	-
414798 HS-Retirement Independent Living Match	28,670.50	34,861.00	34,861.00
435900 Professional Service Other	-	5,000.00	5,000.00
435920 HS-Prof Svc Special Economic Assist	80,396.13	121,849.00	39,070.00
435966 Fostering Success Personnel	128,320.11	144,400.00	144,400.00
435968 Fostering Success Youth Direct	41,317.08	-	41,317.00
435975 Interperter for Deaf	6,047.39	3,500.00	3,500.00
439700 Independent Contractor	-	940,000.00	765,068.00
439701 HS-Independ Contr Admin	506,954.96	537,000.00	33,000.00
439710 HS-Independ Contr Aps	12,410.00	15,000.00	25,000.00
439800 Contract Service Other	-	-	-
439875 HS-Prof Serv Other Paternity Test	3,850.00	4,000.00	4,000.00

434098 Dhs Utilities	588.04	-	-
434500 Telephone Fax	134,966.06	170,000.00	170,000.00
434510 HS-Telephone/Fax Aps	18,328.01	14,174.00	18,328.00
436200 R&M Mach Equip	-	1,000.00	-
439400 Maintenance Contracts	26,440.14	31,000.00	31,000.00
439410 Maintenance Contracts - ADP	2,734.18	2,200.00	3,000.00
451100 Property Liability	105,749.00	110,000.00	110,000.00
453100 Rental Bldg Property	209,635.95	222,106.00	222,106.00
453110 HS-Bldg Rent Aps	27,972.70	27,746.00	27,973.00
433100 Advertising Legal Publication	3,050.00	5,000.00	5,000.00
439861 Non-Contract/Courts/Witness Fees	65,790.85	150,000.00	65,000.00
479900 Other Expense	-	-	350,117.00
479915 HS-Other Exp-Iv-E Ind Living Ged	12,406.71	3,000.00	2,000.00
479917 HS-Other Exp-Pathways Flex	(9,072.58)	-	-
479932 Other Exp-IV-E-Youth Housing	4,423.82	-	4,424.00
479961 RMS Adjustments	2,694,517.94	2,530,320.00	2,802,808.00
479970 Destruction Of Records	2,776.29	1,500.00	3,000.00
479981 HS-Other Exp Speakers Meeting	95.01	-	100.00
438003 HS-Volunteer Foster Care DL Education	-	-	-
471701 Foster Care Payments	1,055,322.71	1,300,000.00	1,300,000.00
471704 Case Serv Other	(151,589.58)	-	-
471708 Client Related Expenses	133,231.63	585,000.00	730,000.00
471711 Indigent Relief	1,588,727.31	219,097.00	2,814,407.00
471720 Foster Care Placement Stabilz	10.65	-	-
479504 Locator Fees	2,532.00	5,400.00	5,400.00
479922 Other Exp Background Checks	4,600.00	-	-
479948 HS-APS Emergency Client	86,262.32	22,665.00	21,697.00
479979 Foster Care Retention Grant	1,448.92	200,000.00	1,500.00
479983 Chafee Pandemic Funding	-	1,000.00	-
421000 Office Supplies	31,529.95	70,000.00	49,000.00
421010 HS-Office Supplies Aps	5,513.92	3,000.00	3,000.00
421023 HS-Finger Prints	15,292.36	25,000.00	25,000.00
421076 EJA Round 2	1,277.76	-	-
421099 Non-Capital Furniture Equipment	3,348.46	2,000.00	2,000.00
421500 SW Non Capital Non I&Cs	-	20,000.00	-
437100 Travel	101,669.08	89,493.00	112,493.00
437110 HS-Travel Aps	4,038.66	5,000.00	4,000.00
437126 HS-Travel Workload Study	2,553.95	-	2,500.00
437129 HS-Travel Core Svcs Family Engagement	3,116.15	5,000.00	5,000.00
437131 HS-Travel Core Visitation Center	-	1,000.00	1,000.00
437132 HS-Travel Core Life Skills	8,100.03	15,000.00	15,000.00
437149 HS-Travel - Per Diem	5,686.47	6,000.00	9,000.00
437174 HS-Travel APS Targeted Grant	1,611.46	-	-
437182 Travel - School Stability HB18-1306	2,249.60	-	-
437183 HS-Travel 1V-E Independent Living 1905	253.84	2,000.00	2,000.00
437196 Travel Core Youth Outreach	-	1,000.00	1,000.00
437198 HS-Travel Independent Living Match	5,085.90	3,300.00	5,000.00
438003 Voluntary Foster Care DL Educ	910.00	-	-
438004 Non-Volun Foster Care DI Educ	532.63	-	-
438300 Staff Training	254.90	55,000.00	25,000.00
438335 Training EJA Round 2	1,950.00	-	-
433300 Subscriptions	10,222.15	9,447.00	10,000.00
433500 Dues Fees Memberships	90,425.49	85,000.00	85,000.00
431100 Postage	7,865.20	9,050.00	9,100.00
492002 Buildings	-	635,000.00	300,000.00
494400 Vehicles	9,222.70	7,000.00	10,100.00
	<b>\$ 16,219,469.75</b>	<b>\$ 18,769,205.00</b>	<b>\$ 19,329,191.12</b>

**520000 PAAA**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
411000 Salaries	110,088.00	113,390.00	116,165.00

411001 HS-Salaries Admin	15,970.11	59,410.00	-
414300 Health Ins	30,745.66	31,668.00	30,756.00
414339 HS-Health Ins Adm	1,413.18	10,563.00	-
414400 FICA	7,787.10	8,674.00	8,886.62
414439 HS-Fica Adm	1,190.77	4,545.00	-
414700 Retirement	12,384.96	12,756.00	13,484.00
414739 HS-Retirement Adm	1,796.65	6,684.00	-
439874 HS-Contract Serv Dental-OCP	0	-	-
435106 Professional Service Medical	0	63,664.00	-
435107 HS-State Dentures	4,391.19	-	12,000.00
435109 HS-Evidenced Based Fed D	24,024.80	-	17,427.00
435111 State Chore Voucher	332.42	-	-
435139 State Hearing Aid Material Aid	2,590.00	-	-
435154 HS-State Material Aid - Lifeline	19,281.00	-	7,320.00
435241 Legal Services-OCP	30,353.80	43,304.00	50,000.00
439804 HS-Contr Serv Denture	44,442.50	-	-
439806 HS-Meal On Wheels Srda	595,537.22	300,000.00	348,383.00
439807 HS-Congregate Meals SRDA	305,092.63	642,030.00	276,000.00
439815 HS-Contr Serv Legal Assist	7,165.95	-	-
439819 HS-Contr Serv Legal Fees	17,010.00	46,000.00	30,000.00
439823 HS-Contr Serv Eyeglasses	10,761.21	4,000.00	8,900.00
439824 HS-Contr Serv Homemaker	58,186.32	100,000.00	168,920.00
439827 HS-Contr Serv Blind & Visual	19,442.84	-	-
439835 HS-Tiib Homemaker	113,447.20	95,000.00	25,000.00
439838 HS-Contr Serv-Arch	30,964.64	-	-
439839 CCT-Arch	3,096.46	-	-
439841 Contr Serv Transportation	-	161,140.00	-
439842 HS-Contr Serv Chore	27,388.79	10,000.00	2,000.00
439847 HS-Contr Serv Meal Voucher	10,488.80	6,000.00	7,680.00
439849 HS-Contr Service Other Transport	142,364.19	-	115,000.00
439854 HS-Contr Serv Material Aid	7,015.44	50,326.00	7,320.00
439872 HS-Contr Serv Congregate Meals C1-OCP	55,397.00	50,032.00	-
439873 HS-Contr Serv Meals on Wheels C2-OCP	199,327.20	297,390.00	366,617.00
439874 HS-Contract Serv Dental-OCP	12,012.90	10,500.00	12,000.00
439876 HS-Contract Svc OMB	102,002.46	105,560.00	72,040.00
439878 HS-Contr Svc Paaa Sb 21-290	501,277.60	-	-
439880 HS-Contr Serv OCP Family CG St Match	6,582.20	6,226.00	6,208.00
439881 HS-Contr Svc Paaa Sb 290 Rnd 2	619.35	-	-
439882 HS-Contr Service Dental	10,768.00	-	-
439883 HS-Contr Serv Family Caregiver	71,895.99	214,320.00	107,546.00
439889 Contr Serv OCP Family CG ST Match	6,225.00	-	-
439890 HS-Contr Serv Hearing Aid	45,997.00	-	-
439896 HS-Contr Serv ADRC I&A	13,768.00	25,000.00	25,000.00
439897 HS-Contr Svc Homestead Transport	4,846.00	-	-
439898 Contr Svc Homestead Counsel	-	-	-
439899 HS-Contr Serv Adrc Counseling	52,995.35	40,458.00	30,000.00
434500 Telephone Fax	1,630.34	4,912.00	2,046.00
439400 Maintenance Contracts	30,000.00	8,674.00	30,500.00
453100 Rental Bldg Property	1,051.46	13,396.00	7,086.16
479900 Other Expense	5,985.91	3,830.00	7,056.00
479901 Indirect Cost	-	-	21,030.72
479990 HS-Other Expenses Paca	(385.05)	3,886.00	1,500.00
479912 Other Expense - WX	534.15	-	-
439103 Chore Services	16,651.52	16,592.00	19,000.00
439104 Transportation Service - OCP	145,603.00	296,778.00	201,000.00
471102 Cash in Lieu Commodities 01SRDA	13,872.17	45,544.00	45,544.00
472313 Volunteer Services	10,143.54	10,000.00	-
421000 Office Supplies	447.70	500.00	189.42
438300 Staff Training	-	1,000.00	-
437101 Travel Admin	200.31	15,162.00	-
433500 Dues Fees Memberships	1,075.42	400.00	1,074.42

431100 Postage	1,340.16	400.00	750.00
494000 Machinery & Equipment	11,581.83	-	-
	<b>\$ 2,978,200.34</b>	<b>\$ 2,939,714.00</b>	<b>\$ 2,201,429.34</b>

**530000 Veterans Administration**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
411000 Salaries	66,231.80	89,412.00	95,693.00
414300 Health Ins	7,302.65	22,993.00	9,312.00
414400 FICA	4,913.55	6,840.00	7,320.51
414700 Retirement	-	10,059.00	10,720.00
439701 HS-Independ Contr Admin	-	-	-
439800 Contract Service Other	2,567.68	-	-
453100 Rental Bldg Property	4,491.83	-	7,136.88
434500 Telephone Fax	-	-	3,342.00
479925 HS-Other Exp-Veterans Council	-	1,000.00	1,000.00
NEW COST CENTER - Veterans Burial Assistance Program	-	-	5,000.00
479900 Other Expense	24,054.53	7,247.00	35,000.00
421000 Office Supplies	987.51	2,000.00	2,000.00
422900 Oper Supplies	-	500.00	-
438300 Staff Training	1,000.00	2,500.00	-
437100 Travel	3,080.15	4,000.00	-
433500 Dues Fees Memberships	1,123.00	1,727.00	1,727.00
431100 Postage	75.32	217.00	200.00
	<b>\$ 115,828.02</b>	<b>\$ 148,495.00</b>	<b>\$ 178,451.39</b>

**510000 Weatherization**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
411000 Salaries	-	-	274,727.00
411001 HS-Salaries Admin	63,026.02	108,540.00	48,889.00
411004 HS-Salaries T&TA	32,110.81	40,848.00	41,564.00
411054 HS-Salaries On-Site Labor FC	830,241.06	961,928.00	389,896.00
411056 HS-Salaries Support Overhead FC	37,231.63	-	20,275.00
411099 Salaries Holding Acct	-	10,537.00	-
411101 Director Admin	628.54	10,537.00	-
412154 HS-Overtime on Site Labor FC	1,244.53	-	-
414154 HS-Unemploy on Site Labor FC	(4,248.00)	-	-
414200 Workers Compensation	(27,187.00)	-	-
414254 HS-Work Comp On Site Labor Fc	27,375.15	-	-
414300 Health Ins	-	-	87,999.00
414301 HS-Health Ins Admin	13,361.47	24,166.00	48,889.00
414304 HS-Health Ins T&Ta	8,382.21	12,656.00	41,563.00
414354 HS-Health Ins On Site Labor Fc	168,342.07	197,884.00	182,892.00
414400 FICA	-	71,400.00	52,394.70
414401 HS-Fica Admin	4,748.17	8,824.00	3,740.01
414404 HS-Fica T&Ta	2,273.07	3,124.00	3,179.65
414454 FICA On Site Labor FC	63,147.14	-	-
414700 Retirement	-	17,572.00	24,414.00
414701 HS-Retirement	7,268.18	-	25,095.00
414704 Retirement T&TA	3,505.46	-	-
414754 HS-Retirement On Site Fc	95,367.14	105,002.00	108,171.00
435400 Audit	-	8,298.00	8,300.00
439712 HS-Independ Contr Temp Labor	1,590.40	-	-
439754 HS-Contractors Labor Field Cost	374,355.24	175,000.00	111,500.00
439755 HS-Health Safety Contr Labor Field Cst	144,799.44	343,340.00	100,000.00
439800 Contract Service Other	348.00	16,556.00	19,000.00
439884 Contr Serv Bldg Permits	5,272.14	3,000.00	1,500.00
434501 Telephone Fax Admin	324.56	400.00	40,000.00
434554 HS-Telephone Fax Field Cost	19,703.33	11,000.00	5,500.00
436154 R&M Vehicle FC	6,076.85	-	-
451100 Property Liability	7,003.00	75,440.00	75,440.00

453154 HS-Rental Bldg Prop Field Cost	27,600.00	14,000.00	14,000.00
451154 Property Liability Ins Admin FC	41,384.00	-	-
479955 Other Expense Field Cost	152.77	-	5,715.00
421001 HS-Office Supplies Admin	1.88	1,200.00	12,220.00
421054 HS-Office Supplies Field Cost	7,388.51	3,000.00	-
421057 HS-Office Supplies Office Cost	371.45	-	-
421097 Non-Capital Furniture Equip Fc	523.04	-	-
422900 Oper Supplies	-	50,000.00	59,540.00
422984 Oper Supplies Field Cost	75,777.27	-	-
449054 Energy Conserv Material	416,666.94	283,716.00	300,000.00
449055 Health Safety Material	51,045.21	139,218.00	119,915.00
437101 Travel Admin	28,630.23	10,000.00	40,000.00
437156 HS-Travel Vehicle Cost Fc	36,220.41	20,000.00	10,000.00
437158 HS-Travel Lodging& Per Diem Fc	50,053.41	7,000.00	3,500.00
438304 HS-Staff Training T&Ta	47,043.47	58,690.00	23,597.00
433554 HS-Dues Fees Memberships Field Cost	1,515.99	2,578.00	-
433504 HS-Dues Fees Memberships T&TA	-	2,578.00	2,578.00
431154 HS-Postage Freight Field Cost	2,474.79	1,000.00	500.00
494400 Vehicles	298,558.42	20,000.00	-
494000 Machinery & Equipment	-	-	-
494800 IT Equipment	6,028.65	-	-
494954 Other Mach Equip Field Cost	15,107.00	-	-
	<b>\$ 2,992,834.05</b>	<b>\$ 2,819,032.00</b>	<b>\$ 2,306,493.35</b>

**476304 CSFP STATE Supplemental Fund**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
479900 Other Expense	2,496.50	-	-
422900 Oper Supplies	42,805.00	-	-
494800 IT Equipment	984.01	-	-
	<b>\$ 46,285.51</b>	<b>\$ -</b>	<b>-</b>

<b>FD204 Total Expenses</b>	<b>\$ 45,279,871.56</b>	<b>\$ 62,322,144.00</b>	<b>\$ 55,712,194.57</b>
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	Governmental Funds	Employee Retirement
	<b>Fund</b>	<b>206</b>
	Beginning Fund Balance	\$ 239,537
<b>2024 Actuals</b>	Revenues	5,677,788
	Expenditures	(5,917,326)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (239,537)
	Use of Fund Balance	\$ (239,537)
	Ending Fund Balance	\$ 0

	<b>Fund</b>	<b>206</b>
	Available Beginning Fund Balance (2024 ACFR) Budget Basis	\$ -
<b>2025 Estimated</b>	Revenues	6,036,927
	Use of Committed Fund Bal	-
	Expenditures	(5,969,708)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ 67,219
	Use of Fund Balance	\$ -
	Ending Fund Balance	\$ 67,219

	<b>Fund</b>	<b>206</b>
	Beginning Fund Balance	\$ 67,219
<b>2026 Adopted</b>	Revenues	6,161,448
	Expenditures	(6,165,546)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (4,098)
	Use of Fund Balance	\$ (4,098)
	<b>Ending Fund Balance</b>	<b>\$ 63,121</b>

## FD206 Employee Retirement

### 306000 Employees Retirement Revenue

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
311101 General Property Tax Current	4,922,261.44	5,586,927.00	6,161,447.54
311103 General Property Tax Prior	1,372.98	-	-
312001 So Tax Bcd Current	439,900.81	450,000.00	-
319101 Penalty Int Tax Current	12,317.63	-	-
319103 Penalty Int Tax Prior	1,360.54	-	-
333005 State PILT-Div Of Wildlife	36.76	-	-
374001 Transfer In	300,538.00	-	-
<b>FD206 Total Revenue</b>	<b>\$ 5,677,788.16</b>	<b>\$ 6,036,927.00</b>	<b>\$ 6,161,447.54</b>

### 415450 Retirement Administration

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414300 Health Ins	19,443.52	21,180.00	23,298.00
414400 FICA	9,290.21	9,792.00	10,275.65
411200 Extra -	(989.60)	-	-
411000 Salaries	125,883.36	128,000.00	134,322.25
414700 Retirement	5,763,698.14	5,810,736.00	5,997,649.64
	<b>\$ 5,917,325.63</b>	<b>\$ 5,969,708.00</b>	<b>\$ 6,165,545.54</b>
<b>FD206 Total Expenses</b>	<b>\$ 5,917,325.63</b>	<b>\$ 5,969,708.00</b>	<b>\$ 6,165,545.54</b>

	<b>Governmental Funds</b>	<b>Pueblo County Housing</b>
	<b>Fund</b>	<b>215</b>
<b>2024 Actuals</b>	Beginning Fund Balance	\$ 706,282
	Revenues	26,030
	Expenditures	-
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ 26,030
	Use of Fund Balance	\$ -
	Ending Fund Balance	\$ 732,312
	<b>Fund</b>	<b>215</b>
<b>2025 Estimated</b>	Available Beginning Fund Balance (2024 ACFR) Budget Basis	\$ 732,312
	Revenues	-
	Use of Committed Fund Bal	-
	Expenditures	(50,000)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (50,000)
	Use of Fund Balance	\$ (50,000)
Ending Fund Balance	\$ 682,312	
	<b>Fund</b>	<b>215</b>
<b>2026 Adopted</b>	Beginning Fund Balance	\$ 682,312
	Revenues	-
	Expenditures	(50,000)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (50,000)
	Use of Fund Balance	\$ (50,000)
	Ending Fund Balance	<b>\$ 632,312</b>

**FD215 Pueblo County Housing**

**315000 Pueblo County Housing Revenue**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
INTEREST EARNED HOME REVOLVING	22,634.38	-	-
12-04 PRINCIPAL R MARTINEZ	341.00	-	-
12-03 PRINCIPAL BENAVIDEZ	375.00	-	-
07-05 PRINCIPAL COWAN	100.00	-	-
08-03 PRINCIPAL P & R RUSOVICK	310.00	-	-
92-3 PRINCIPAL L DOBSON	200.00	-	-
12-PRINCIPAL - J GONZALES	700.00	-	-
11-04 PRINC-SHELLY SANCHEZ	300.00	-	-
12-PRINCIPAL-R CORDOVA	150.00	-	-
13-02 PRINCIPAL SHEILA WILSON	904.97	-	-
LATE PYMT PENALTIES MISC	15.00	-	-
<b>FD215 Total Revenue</b>	<b>\$ 26,030.35</b>	<b>\$ -</b>	<b>\$ -</b>

**463410 Home Grant Rehab Projects**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
599501 Hold on Budget	-	50,000.00	50,000.00
599501 Hold on Budget	-	-	-
	<b>\$ -</b>	<b>\$ 50,000.00</b>	<b>\$ 50,000.00</b>
<b>FD215 Total Expenses</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>	<b>\$ 50,000.00</b>

	Governmental Funds	Conservation Trust
<b>2024 Actuals</b>	<b>Fund</b>	<b>217</b>
	Beginning Fund Balance	\$ 769,710
	Revenues	487,568
	Expenditures	(517,822)
	Transfers In	-
	Transfers Out	(465,000)
	Net Change in Fund Balance	\$ (495,254)
	Use of Fund Balance	\$ (495,254)
	Ending Fund Balance	\$ 274,456
<b>2025 Estimated</b>	<b>Fund</b>	<b>217</b>
	Available Beginning Fund Balance (2024 ACFR) Budget Basis	\$ 274,456
	Revenues	500,000
	Use of Committed Fund Bal	-
	Expenditures	(135,000)
	Transfers In	-
	Transfers Out	(465,000)
	Net Change in Fund Balance	\$ (100,000)
	Use of Fund Balance	\$ (100,000)
	Ending Fund Balance	\$ 174,456
<b>2026 Adopted</b>	<b>Fund</b>	<b>217</b>
	Beginning Fund Balance	\$ 174,456
	Revenues	512,500
	Expenditures	(135,000)
	Transfers In	-
	Transfers Out	(465,000)
	Net Change in Fund Balance	\$ (87,500)
	Use of Fund Balance	\$ (87,500)
	Ending Fund Balance	\$ 86,956

**FD217 Conservation Trust**

**317000 Conservation Trust Revenue**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
335800 State Lottery Apportionment	475,091.78	500,000.00	500,000.00
361104 Interest Earned	12,476.00	-	12,500.00
<b>FD217 Total Revenue</b>	<b>\$ 487,567.78</b>	<b>\$ 500,000.00</b>	<b>\$ 512,500.00</b>

**450000 CTF - Parks/Recreation**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
472200 Requests For County Funding	367,821.56	535,000.00	135,000.00
475001 Transfer Out	150,000.00	65,000.00	465,000.00
	<b>\$ 517,821.56</b>	<b>\$ 600,000.00</b>	<b>\$ 600,000.00</b>
<b>FD217 Total Expenses</b>	<b>\$ 517,821.56</b>	<b>\$ 600,000.00</b>	<b>\$ 600,000.00</b>

**Governmental Funds**

**Park Site**

	<b>Fund</b>	<b>230</b>
	Beginning Fund Balance	\$ 137,429
<b>2024 Actuals</b>	Revenues	7,434
	Expenditures	-
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ 7,434
	Use of Fund Balance	\$ -
	<b>Ending Fund Balance</b>	<b>\$ 144,863</b>

	<b>Fund</b>	<b>230</b>
	Available Beginning Fund Balance (2024 ACFR) Budget Basis	\$ 144,863
<b>2025 Estimated</b>	Revenues	-
	Use of Committed Fund Bal	-
	Expenditures	(10,000)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (10,000)
	Use of Fund Balance	\$ (10,000)
	<b>Ending Fund Balance</b>	<b>\$ 134,863</b>

	<b>Fund</b>	<b>230</b>
	Beginning Fund Balance	\$ 134,863
<b>2026 Adopted</b>	Revenues	-
	Expenditures	(10,000)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (10,000)
	Use of Fund Balance	\$ (10,000)
	<b>Ending Fund Balance</b>	<b>\$ 124,863</b>

**FD230 Subdivision Park Site Fee**

**330000 SUB DIVISION PARK SITE**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
INTEREST EARNED HOME REVOLVING	7,434.38		
<b>FD230 Total Revenue</b>	<b>\$ 7,434.38</b>	<b>\$ -</b>	<b>\$ -</b>

**452200 Park Areas**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
452200 Park Areas			
479900 Other Expense	-	10,000.00	10,000.00
	<b>\$ -</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>
<b>FD230 Total Expenses</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>

**Governmental Funds**

**Fire Hydrant**

	<b>Fund</b>	<b>231</b>
<b>2024 Actuals</b>	Beginning Fund Balance	\$ 123,461
	Revenues	8,971
	Expenditures	-
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ 8,971
	Use of Fund Balance	\$ -
	Ending Fund Balance	\$ 132,432

	<b>Fund</b>	<b>231</b>
<b>2025 Estimated</b>	Available Beginning Fund Balance (2024 ACFR) Budget Basis	\$ 132,432
	Revenues	-
	Use of Committed Fund Bal	-
	Expenditures	(10,000)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (10,000)
	Use of Fund Balance	\$ (10,000)
Ending Fund Balance	\$ 122,432	

	<b>Fund</b>	<b>231</b>
<b>2026 Adopted</b>	Beginning Fund Balance	\$ 122,432
	Revenues	-
	Expenditures	(10,000)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (10,000)
	Use of Fund Balance	\$ (10,000)
	Ending Fund Balance	\$ 112,432

**FD231 Pueblo County Fire Hydrant Impact Fee**

**331000 FIRE HYDRANT IMPACT**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
INTEREST EARNED HOME REVOLVING	6,720.78		
MISCELLANEOUS RECEIPTS	2,250.00		
<b>FD231 Total Revenue</b>	<b>\$ 8,970.78</b>	<b>\$ -</b>	<b>\$ -</b>

**422300 Fire Prevention**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
479900 Other Expense	-	10,000.00	10,000.00
	<b>\$ -</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>
<b>FD231 Total Expenses</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>

**Governmental Funds**

**Excise Tax**

	<b>Fund</b>	<b>330</b>
<b>2024 Actuals</b>	Beginning Fund Balance	\$ 2,893,026
	Revenues	2,510,618
	Expenditures	(6,470,369)
	Transfers In	300,000
	Transfers Out	(45,322)
	Net Change in Fund Balance	\$ (3,705,073)
	Use of Fund Balance	\$ (3,705,073)
	Ending Fund Balance	\$ (812,047)

	<b>Fund</b>	<b>330</b>
<b>2025 Estimated</b>	Available Beginning Fund Balance (2024 ACFR) Budget Basis	\$ (812,047)
	Revenues	3,003,747
	Use of Committed Fund Bal	-
	Expenditures	(2,191,700)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ 812,047
	Use of Fund Balance	\$ -
	Ending Fund Balance	\$ -

	<b>Fund</b>	<b>330</b>
<b>2026 Adopted</b>	Beginning Fund Balance	\$ -
	Revenues	2,000,000
	Expenditures	(2,000,000)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ -
	Use of Fund Balance	\$ -
	<b>Ending Fund Balance</b>	<b>\$ -</b>

**FD330 Excise Tax**

**335000 Excise Tax Revenues**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
315010 Excise Tax	2,314,364.98	2,200,000.00	2,000,000.00
334018 Grant DOLA	196,253.00	803,747.00	-
374001 Transfer In	300,000.00	-	-
<b>FD330 Total Revenue</b>	<b>\$ 2,810,617.98</b>	<b>\$ 3,003,747.00</b>	<b>\$ 2,000,000.00</b>

**419430 Excise Tax Projects & Programs**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
472010 Marijuana Scholarship Program	2,804,065.75	1,100,000.00	1,000,000.00
435500 Admin Services Scholarship Program	38,441.58	-	-
599501 Hold on Budget	-	100,000.00	-
599501 Hold on Budget	-	-	-
492003 Building Improvements	1,979,409.20	-	-
492002 Buildings	1,648,452.54	991,700.00	-
475001 Transfer Out	45,322.00	-	1,000,000.00
	<b>\$ 6,515,691.07</b>	<b>\$ 2,191,700.00</b>	<b>\$ 2,000,000.00</b>
<b>FD330 Total Expenses</b>	<b>\$ 6,515,691.07</b>	<b>\$ 2,191,700.00</b>	<b>\$ 2,000,000.00</b>

	Governmental Funds	Capital Expenditures
	<b>Fund</b>	<b>340</b>
	Beginning Fund Balance	\$ 310,554
<b>2024 Actuals</b>	Revenues	4,664,881
	Expenditures	(4,975,435)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (310,554)
	Use of Fund Balance	\$ (310,554)
	Ending Fund Balance	\$ (0.00)

	<b>Fund</b>	<b>340</b>
	Available Beginning Fund Balance (2024 ACFR) Budget Basis	\$ -
<b>2025 Estimated</b>	Revenues	1,750,000
	Use of Committed Fund Bal	-
	Expenditures	(1,750,000)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ -
	Use of Fund Balance	\$ -
	Ending Fund Balance	\$ -

	<b>Fund</b>	<b>340</b>
	Beginning Fund Balance	\$ -
<b>2026 Adopted</b>	Revenues	-
	Expenditures	-
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ -
	Use of Fund Balance	\$ -
	<b>Ending Fund Balance</b>	<b>\$ -</b>

**FD340 Capital Expenditures**

**340000 Capital Expenditure Revenue**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
374001 Transfer In	4,519,084.00	1,750,000.00	-
368952 Energy Efficiency Rebates	28,478.00	-	-
368900 Miscellaneous Receipts	117,319.10	-	-
<b>FD340 Total Revenue</b>	<b>\$ 4,664,881.10</b>	<b>\$ 1,750,000.00</b>	<b>\$ -</b>

**FD340 Capital Expenditures**

**419410 Capital Property Improvements**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
492003 Building Improvements	1,684,741.04		-
492002 Buildings	3,290,693.62	1,750,000.00	-
	<b>\$ 4,975,434.66</b>	<b>\$ 1,750,000.00</b>	<b>\$ -</b>
<b>FD340 Total Expenses</b>	<b>\$ 4,975,434.66</b>	<b>\$ 1,750,000.00</b>	<b>\$ -</b>

	Governmental Funds	Capital Projects
	<b>Fund</b>	<b>350</b>
<b>2024 Actuals</b>	Beginning Fund Balance	\$ 112,434,327
	Revenues	4,509,546
	Expenditures	(82,903,574)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (78,394,028)
	Use of Fund Balance	\$ (78,394,028)
	Ending Fund Balance	\$ 34,040,299

	<b>Fund</b>	<b>350</b>
<b>2025 Estimated</b>	Available Beginning Fund Balance (2024 ACFR) Budget Basis	\$ 34,040,299
	Revenues	9,292,924
	Use of Committed Fund Bal	-
	Expenditures	(58,639,945)
	Transfers In	15,350,000
	Transfers Out	-
	Net Change in Fund Balance	\$ (33,997,021)
	Use of Fund Balance	\$ (33,997,021)
Ending Fund Balance	\$ 43,278	

	<b>Fund</b>	<b>350</b>
<b>2026 Adopted</b>	Beginning Fund Balance	\$ 43,278
	Revenues	-
	Expenditures	-
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ -
	Use of Fund Balance	\$ -
<b>Ending Fund Balance</b>	<b>\$ 43,278</b>	

**FD350 Capital Projects****350000 Capital Projects Revenue**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
Transfer In	-	15,350,000.00	-
PURA Revenue	-	7,292,924.00	-
361107 Int Earned Cops	6,219,525.34	2,000,000.00	-
361104 Interest Earned	(246,776.12)	-	-
361109 Increase Decrease Mkt Val Invest	(1,463,203.18)	-	-
<b>FD350 Total Revenue</b>	<b>\$ 4,509,546.04</b>	<b>\$ 24,642,924.00</b>	<b>\$ -</b>

**419460 New Jail Project**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414400 FICA	-	9,945.00	-
411000 Salaries	-	130,000.00	-
435900 Professional Service Other	18,300.00	-	-
421000 Office Supplies	762.24	-	-
432100 Printing Duplicating Binding	39.00	-	-
422900 Oper Supplies	653.90	-	-
437201 Local Meetings	206.71	-	-
437100 Travel	3,764.09	-	-
433300 Subscriptions	149.90	-	-
492002 Buildings	82,879,698.51	58,500,000.00	-
	<b>\$ 82,903,574.35</b>	<b>\$ 58,639,945.00</b>	<b>\$ -</b>
<b>FD350 Total Expenses</b>	<b>\$ 82,903,574.35</b>	<b>\$ 58,639,945.00</b>	<b>\$ -</b>

	Governmental Funds	Detention Commissory
	<b>Fund</b>	<b>783</b>
<b>2024 Actuals</b>	Beginning Fund Balance	\$ 489,628
	Revenues	170,171
	Expenditures	(193,697)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (23,526)
	Use of Fund Balance	\$ (23,526)
	Ending Fund Balance	\$ 466,102
	<b>Fund</b>	<b>783</b>
<b>2025 Estimated</b>	Available Beginning Fund Balance (2024 ACFR) Budget Basis	\$ 466,102
	Revenues	250,000
	Use of Committed Fund Bal	-
	Expenditures	(291,500)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (41,500)
	Use of Fund Balance	\$ (41,500)
	Ending Fund Balance	\$ 424,602
	<b>Fund</b>	<b>783</b>
<b>2026 Adopted</b>	Beginning Fund Balance	\$ 424,602
	Revenues	170,000
	Expenditures	(222,000)
	Transfers In	-
	Transfers Out	-
	Net Change in Fund Balance	\$ (52,000)
	Use of Fund Balance	\$ (52,000)
	<b>Ending Fund Balance</b>	<b>\$ 372,602</b>

**FD783 Detention Commissary****383000 Detention Commissary Revenue**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
342402 Commissary Contract Commiss	170,171.04	250,000.00	170,000.00
<b>FD783 Total Revenue</b>	<b>\$ 170,171.04</b>	<b>\$ 250,000.00</b>	<b>\$ 170,000.00</b>

**421550 Commissary**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
439826 Inmate Services	-	25,000.00	20,000.00
439810 ED Prog Inmates	49,463.72	50,000.00	5,000.00
439800 Contract Service Other	86,889.93	85,000.00	100,000.00
435900 Professional Services			1,000.00
436200 R&M Mach Equip	305.99	2,500.00	10,000.00
423800 Inmate Incentive Program	22,238.00	70,000.00	25,000.00
421099 Non-Capital Furniture Equipment	2,526.52	-	-
422900 Oper Supplies	11,336.54	50,000.00	30,000.00
433300 Subscriptions	18,701.17	8,000.00	25,000.00
431100 Postage	76.44	1,000.00	1,000.00
494000 Machinery & Equipment	2,158.29	-	5,000.00
	<b>\$ 193,696.60</b>	<b>\$ 291,500.00</b>	<b>\$ 222,000.00</b>
<b>FD783 Total Expenses</b>	<b>\$ 193,696.60</b>	<b>\$ 291,500.00</b>	<b>\$ 222,000.00</b>

**Governmental Funds**

**E911**

		<b>Fund</b>	<b>224</b>
<b>2024 Actuals</b>	Beginning Fund Balance		\$ 2,497,493
	Revenues		1,871,228
	Expenditures		(1,170,026)
	Transfers In		-
	Transfers Out		-
	Net Change in Fund Balance		\$ 701,202
	Use of Fund Balance		\$ -
Ending Fund Balance		\$ 3,198,695	

		<b>Fund</b>	<b>224</b>
<b>2025 Estimated</b>	Available Beginning Fund Balance (2024 ACFR) Budget Basis		\$ 3,309,395
	Revenues		1,675,000
	Use of Committed Fund Bal		(1,356,826)
	Expenditures		-
	Transfers In		-
	Transfers Out		-
	Net Change in Fund Balance		\$ 318,174
Use of Fund Balance		\$ -	
Ending Fund Balance		\$ 3,627,569	

		<b>Fund</b>	<b>224</b>
<b>2026 Adopted</b>	Beginning Fund Balance		\$ 3,627,569
	Revenues		1,797,000
	Expenditures		(1,170,026)
	Transfers In		-
	Transfers Out		-
	Net Change in Fund Balance		\$ 626,974
	Use of Fund Balance		\$ -
<b>Ending Fund Balance</b>		<b>\$ 4,254,543</b>	

**FD224 E911 Telephone Charge****324000 E-911 Telephone Charge Revenue**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
364400 Mason Gulch Fire Reimbursement	129,473.50	75,000.00	-
368917 Commission 911 Surcharge	1,741,754.02	1,600,000.00	1,700,000.00
Investment Earnings			97,000.00
<b>FD224 Total Revenue</b>	<b>\$ 1,871,227.52</b>	<b>\$ 1,675,000.00</b>	<b>\$ 1,797,000.00</b>

**421511 Emergency Telephone**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
439800 Contract Service Other	537,846.45	452,426.00	572,426.00
439451 Hardware Software Maint Digital	-	16,800.00	16,800.00
439400 Maintenance Contracts	161,108.40	275,000.00	325,000.00
434500 Telephone Fax	57,461.21	80,000.00	80,000.00
12 Mile	-	-	10,800.00
422900 Oper Supplies	8,779.46	10,000.00	10,000.00
438300 Staff Training	7,806.82	15,000.00	20,000.00
437100 Travel	10,590.98	20,000.00	25,000.00
431100 Postage	26.25	100.00	-
479900 Other Expense	-	-	50,000.00
479978 Loss on Disposal-Fixed Assets	205.00	-	-
494562 Communication Equipment	-	190,000.00	60,000.00
494000 Machinery & Equipment	-	297,500.00	-
495001 Depreciation Expense	121,015.02	-	-
474019 SBITA Interest	17,405.69	-	-
	<b>\$ 922,245.28</b>	<b>\$ 1,356,826.00</b>	<b>\$ 1,170,026.00</b>
<b>FD224 Total Expenses</b>	<b>\$ 922,245.28</b>	<b>\$ 1,356,826.00</b>	<b>\$ 1,170,026.00</b>

**Governmental Funds**

**Desert Hawk**

		<b>Fund</b>	<b>503</b>
<b>2024 Actuals</b>	Beginning Fund Balance		\$ (6,990,434)
	Revenues		1,576,270
	Expenditures		(1,331,086)
	Transfers In		45,322
	Transfers Out		-
	Net Change in Fund Balance		\$ 290,506
	Use of Fund Balance		\$ -
	<b>Ending Fund Balance</b>		<b>\$ (6,699,928)</b>

		<b>Fund</b>	<b>503</b>
<b>2025 Estimated</b>	Available Beginning Fund Balance (2024 ACFR) Budget Basis		\$ (6,699,928)
	Revenues		1,377,000
	Use of Committed Fund Bal		-
	Expenditures		(1,327,722)
	Transfers In		-
	Transfers Out		-
	Net Change in Fund Balance		\$ 49,278
	Use of Fund Balance		\$ -
	<b>Ending Fund Balance</b>		<b>\$ (6,650,650)</b>

		<b>Fund</b>	<b>503</b>
<b>2026 Adopted</b>	Beginning Fund Balance		\$ (6,650,650)
	Revenues		1,885,800
	Expenditures		(1,785,142)
	Transfers In		-
	Transfers Out		-
	Net Change in Fund Balance		\$ 100,658
	Use of Fund Balance		\$ -
	<b>Ending Fund Balance</b>		<b>\$ (6,549,992)</b>

**FD503 Desert Hawk Golf Course**

**303000 Golf Course Revenue**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
347001 Daily Green Fees	954,630.78	820,000.00	930,000.00
347002 Annual Green Fees	94,364.30	95,000.00	90,000.00
347004 Triple Pass Green Fees	6,856.00	3,000.00	3,800.00
347005 Cart Rentals	386,016.57	360,000.00	400,000.00
347007 Driving Range	70,503.96	67,000.00	80,000.00
347031 Golf Cart Maint/Replc Fees	15,662.88	10,000.00	10,000.00
362203 Rent-Pro-Shop,Restaurant	12,145.41	12,000.00	12,000.00
361104 Interest Earned	33,119.70	10,000.00	10,000.00
368900 Miscellaneous Receipts	2,970.67	-	-
Debt Proceeds - New Golf Cart Lease	-	-	350,000.00
374001 Transfer In	45,322.00	-	-
<b>FD503 Total Revenue</b>	<b>\$ 1,621,592.27</b>	<b>\$ 1,377,000.00</b>	<b>\$ 1,885,800.00</b>

**451232 Golf Course Operations**

	<b>Actuals FY2024</b>	<b>Estimated FY2025</b>	<b>Budget FY2026</b>
414400 FICA	3,532.48	3,600.00	3,825.00
411200 Extra -	46,176.70	47,000.00	-
411000 Salaries	-	-	50,000.00
482106 Security Monitoring	495.00	700.00	700.00
439832 Waste Disposal	617.34	5,500.00	6,000.00
439813 Golf Course Services	416,714.84	447,000.00	460,000.00
439102 Management Services	117,740.40	115,000.00	115,000.00
435900 Professional Service Other	21,598.06	20,000.00	20,000.00
451100 Property Liability	30,037.82	28,000.00	30,000.00
453300 Rental Mach Equip	395.00	3,000.00	3,000.00
453150 Lease Expense	-	1,000.00	1,000.00
439405 Golf Course Maintenance	939.66	12,000.00	12,000.00
439400 Maintenance Contracts	-	1,000.00	1,000.00
439107 Pest Control	949.00	750.00	1,000.00
436200 R&M Mach Equip	41,105.08	33,000.00	33,000.00
424950 R&M Supplies Irrigation	40,854.72	38,000.00	40,000.00
424900 R&M Supplies Other	12,353.87	25,000.00	25,000.00
434500 Telephone Fax	8,765.72	6,500.00	6,500.00
434400 Gas	5,848.30	6,500.00	7,000.00
434250 Water Golf Course Untreated	257,072.03	215,000.00	250,000.00
434201 Water	9,176.58	9,000.00	9,000.00
434101 Electric	42,956.68	48,000.00	48,000.00
433100 Advertising Legal Publication	650.00	1,000.00	1,000.00
421022 Bank Service Charges	1,584.77	-	-
423151 Fuel Purchase - 2016 Carts	16,610.74	18,000.00	18,000.00
423100 Fuel Purchase	18,497.94	21,000.00	21,000.00
422950 Fertilizer, Seed, Sand, Top Soil	73,653.30	97,000.00	97,000.00
421000 Office Supplies	2,963.85	2,000.00	2,500.00
422949 Driving Range Balls Supplies	12,419.23	8,000.00	10,000.00
422900 Oper Supplies	11,522.13	8,500.00	8,500.00
422300 Janitorial Supplies	3,044.45	2,600.00	3,300.00
433500 Dues Fees Memberships	5,025.00	8,500.00	6,500.00
431100 Postage	249.20	250.00	250.00
474003 Fiscal Agent Fees	2,150.00	-	-
474002 Interest Expense	28,059.58	-	-
474004 BOND COST & DISCOUNT AMORTIZATION	8,430.00	-	-
494800 COMPUTER EQUIP	(0.24)	-	-
495001 DEPRECIATION EXPENSE	88,897.00	-	-

New Golf Cart Lease Annual Pymt	-	-	70,066.75
Capital Outlay - New Golf Cart Lease	-	-	350,000.00
494912 Equip Lease/Purchase	(0.41)	45,322.00	-
494000 Machinery & Equipment	-	50,000.00	75,000.00
	<b>\$ 1,331,085.82</b>	<b>\$ 1,327,722.00</b>	<b>\$ 1,785,141.75</b>
<b>FD503 Total Expenses</b>	<b>\$ 1,331,085.82</b>	<b>\$ 1,327,722.00</b>	<b>\$ 1,785,141.75</b>

**RESOLUTION NO. 25- 302**

**THE BOARD OF COUNTY COMMISSIONERS  
OF PUEBLO COUNTY, COLORADO**

**CERTIFYING LEVIES AND REVENUES FOR THE YEAR 2025  
FOR THE 2026 BUDGET**

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Pueblo County, Colorado, that pursuant to C.R.S. § 39-1-111, the following levies against the valuation for assessment of all taxable property located in the County and in the various towns, cities, school districts, and special districts within said County are hereby imposed and certified to provide the requisite property taxes for all purposes required by law:

CLASSIFICATION	GROSS ASSESSED VALUATION	LEVY IN MILLS	GROSS REVENUE IN DOLLARS
<b>Schools</b>			
60 Pueblo	1,620,629,420	38.041	61,650,364
70 Pueblo	1,195,225,400	40.022	47,835,311
54JT Edison	376,170	27.269	10,258
R4J Fowler	10,677,620	39.075	417,228
<b>Cities &amp; Towns</b>			
Town of Boone	2,990,930	14.050	42,023
City of Pueblo	1,545,392,060	15.633	24,159,114
Town of Rye	2,091,400	6.268	13,109
<b>County Purposes</b>			
Pueblo	2,674,852,240	30.098	80,507,703
<b>Title 32 Statutory Districts with bond levies</b>			
Beulah Fire Protection & Ambulance District	23,495,290	18.520	435,133
Pine Drive Water District	3,731,660	10.183	37,999
<b>All Other Local Improvement &amp; Service</b>			
Andiamo Metro District	65,180	50.000	3,259
Avondale Water and Sanitation	6,658,240	10.641	70,850
Bandera Blvd Special Improvement District	9,637,670	5.000	48,188
Colorado City Cemetery	48,615,630	0.649	31,552

**RESOLUTION NO. 25- 302 (CONTINUED)**

CLASSIFICATION	GROSS ASSESSED VALUATION	LEVY IN MILLS	GROSS REVENUE IN DOLLARS
Colorado City Metro District	41,523,740	17.967	746,057
Edison Fire Protection District	392,000	9.000	3,528
Fowler Fire	9,369,010	3.287	30,796
Hanover Fire Protection District	2,391,760	14.560	34,824
Lower Arkansas Valley Water Cons District	1,985,119,270	1.503	2,983,634
North Vista Highlands District 2	72,820	80.428	5,857
North Vista Highlands District 3	2,058,040	81.194	167,100
North Vista Highlands District 4	4,050	60.000	243
Pueblo City-County Library District	2,674,852,240	6.512	17,418,638
Pueblo Rural Fire	167,537,750	24.268	4,065,806
Pueblo West Metro	462,658,840	20.230	9,359,588
Rye Fire	79,718,430	15.536	1,238,506
South Pointe Special Improvement District	9,270,800	5.000	46,354
Southeast Water Conservancy District	2,418,817,070	0.850	2,055,995
St. Charles Mesa Sanitation District	52,594,000	4.095	215,372
Thunder Village Special District	5,620,290	4.082	22,942
Villa Bella Metro District 1	30	64.380	2
Villa Bella Metro District 2	254,590	64.443	16,407
Villa Bella Metro District 3	67,020	64.443	4,319
West Park Fire	12,263,450	4.768	58,472
			<b>\$ 253,736,530</b>

**PASSED AND ADOPTED** this 22<sup>nd</sup> day of December 2025, in Pueblo County, Colorado.

**THE BOARD OF COUNTY COMMISSIONERS  
OF PUEBLO COUNTY, COLORADO**

By:   
Zach Swearingen, Chairman

**ATTEST:**

By:   
Candace Rivera, County Clerk

**RESOLUTION NO. 25-284**

**THE BOARD OF COUNTY COMMISSIONERS  
OF PUEBLO COUNTY, COLORADO**

**SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND  
ADOPTING A BUDGET FOR THE COUNTY OF PUEBLO, COLORADO, FOR THE  
CALENDAR/BUDGET YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026  
AND ENDING THE LAST DAY OF DECEMBER 2026**

**WHEREAS**, upon due and proper notice in accordance with C.R.S. § 29-1-106, the proposed 2026 budget for the County of Pueblo, Colorado, has been open for inspection by the public at a designated public place since October 15, 2025; and

**WHEREAS**, a public hearing was held on December 15, 2025, in order to provide interested citizens an opportunity to file or register any objection thereto; and

**WHEREAS**, the Board of County Commissioners has met with the heads of various offices and departments in order to establish said budget within the limitations of levy and revenue as set by the State of Colorado including, but not limited to, Amendment 1 of the Colorado Constitution; and

**WHEREAS**, whatever increases may have been made in the expenditures proposed in said budget, like increases were added to the revenues with the result that the budget remains in balance as required by law.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Pueblo County, Colorado that:

Section 1. Estimated Expenditures for each Fund are as follows:

<u>FUND</u>	<u>EXPENDITURES</u>
General	\$ 142,037,680
1A Community Improvement	\$ 22,705,767
Excess Marijuana Sales Tax	\$ 1,000,000
American Rescue Plan Act	\$ -
Road & Bridge	\$ 22,344,087
Human Services	\$ 55,712,195
Employee Retirement	\$ 6,165,546
Pueblo County Housing	\$ 50,000
Conservation Trust	\$ 600,000
E-911 Telephone Surcharge Fee	\$ 1,170,026
Sub Division Park Site Fee	\$ 10,000
Fire Hydrant Impact Fee	\$ 10,000

**RESOLUTION NO. 25-284 (CONTINUED)**

Excise Tax	\$ 2,000,000
Capital Expenditure	\$ -
Capital Projects	\$ -
Desert Hawk Golf Course	\$ 1,785,142
Detention Commissary	\$ 222,000
TOTAL	<u>\$ 255,812,443</u>

**Section 2.** Estimated Revenues available are as follows:

<u>FUND</u>	<u>REVENUES</u>
General	\$ 142,037,680
1A Community Improvement	\$ 22,705,767
Excess Marijuana Sales Tax	\$ 1,000,000
American Rescue Plan Act	\$ -
Road & Bridge	\$ 22,344,087
Human Services	\$ 55,712,195
Employee Retirement	\$ 6,165,546
Pueblo County Housing	\$ 50,000
Conservation Trust	\$ 600,000
E-911 Telephone Surcharge Fee	\$ 1,170,026
Sub Division Park Site Fee	\$ 10,000
Fire Hydrant Impact Fee	\$ 10,000
Excise Tax	\$ 2,000,000
Capital Expenditure	\$ -
Capital Projects	\$ -
Desert Hawk Golf Course	\$ 1,785,142
Detention Commissary	\$ 222,000
TOTAL	<u>\$ 255,812,443</u>

**Section 3.** The budget as submitted and herein above summarized by fund is hereby approved and adopted as the budget of the County of Pueblo, Colorado, for the year stated above in accordance with C.R.S. § 29-1-108.

**RESOLUTION NO. 25-284 (CONTINUED)**

Section 4. The budget is hereby approved and adopted. The Chair of the Board of County Commissioners of Pueblo County, Colorado, Zach Swearingen, shall sign on behalf of Pueblo County and said budget shall be made a part of the public records of Pueblo County.

**PASSED AND ADOPTED** this 15<sup>th</sup> day of December 2025, in Pueblo County, Colorado.

**THE BOARD OF COUNTY COMMISSIONERS  
OF PUEBLO COUNTY, COLORADO**

BY:

  
\_\_\_\_\_  
Zach Swearingen, Chairman

**ATTEST:**

BY:

  
\_\_\_\_\_  
Candace Rivera, County Clerk

**RESOLUTION NO. 25-285**

**THE BOARD OF COUNTY COMMISSIONERS  
OF PUEBLO COUNTY, COLORADO**

**ESTABLISHING APPROPRIATIONS BY FUND AND ELECTED OFFICIAL FOR  
PUEBLO COUNTY, COLORADO, OPERATIONS IN CALENDAR YEAR 2026**

**WHEREAS**, the Board of County Commissioners of Pueblo County, Colorado, has adopted a budget detailing anticipated expenditures and revenue for the calendar year 2026; and

**WHEREAS**, it is necessary to establish appropriations by fund and Elected Office to cover said budget expenditures as anticipated for calendar year 2026.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Pueblo County, Colorado, that the appropriations for the calendar year 2026 be as follows:

FUND and ELECTED OFFICE	APPROPRIATION
General:	
County Commissioners	73,166,780.14
County Sheriff	49,793,368.79
District Attorney	6,678,478.23
County Clerk & Recorder	6,203,677.00
County Assessor	2,474,433.22
County Treasurer	1,931,285.94
County Coroner	1,779,009.83
County Surveyor	10,646.80
Total General Fund	<u>\$ 142,037,680</u>
1A Community Improvement	\$ 22,705,767
Excess Marijuana Sales Tax	\$ 1,000,000
American Rescue Plan Act	\$ -
Road & Bridge	\$ 22,344,087
Human Services	\$ 55,712,195
Employee Retirement	\$ 6,165,546
Pueblo County Housing	\$ 50,000
Conservation Trust	\$ 600,000
E-911 Telephone Surcharge	
Fee	\$ 1,170,026
Sub Division Park Site Fee	\$ 10,000
Fire Hydrant Impact Fee	\$ 10,000

**RESOLUTION NO. 25- 285 (CONTINUED)**

Excise Tax	\$	2,000,000
Capital Expenditure	\$	-
Capital Projects	\$	-
Desert Hawk Golf Course	\$	1,785,142
Detention Commissary	\$	222,000
		<hr/>
	\$	255,812,443

**PASSED AND ADOPTED** this 15th day of December 2025, in Pueblo County, Colorado.

**THE BOARD OF COUNTY COMMISSIONERS  
OF PUEBLO COUNTY, COLORADO**

BY:   
Zach Swearingen, Chairman

**ATTEST:**

BY:   
Candace Rivera, County Clerk

A photograph of a forest with sunlight filtering through the trees. The scene is filled with tall, thin trees and a dense canopy of green leaves. Sunlight streams through the branches, creating a warm, golden glow. The ground is covered in green grass and small plants. The overall atmosphere is peaceful and natural.

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[County.Pueblo.org](https://www.County.Pueblo.org)



**PUEBLO COUNTY**  
COLORADO