

Summary of All Funds
2024 Budget

<u>Fund</u>	<u>Purpose</u>	<u>Revenue Sources</u>	<u>Begin Bal 2023</u>	<u>Estimated Revenue</u>	<u>Estimated Expense</u>	<u>Estimated Fund Bal YE</u>	<u>2024 Budgeted Revenue</u>	<u>2024 Budgeted Expense</u>	<u>2024 Estimated Fund Balance</u>
<i>General Government Services</i>									
General Fund (Note 1)	Primary Operating Fund	Property Tax, Other Taxes, Inter-governmental Funds, Fees, Licenses, Permits, Fines, Charges for Service	\$ 6,380,396	\$ 19,325,420	\$ 18,930,501	\$ 6,775,315	\$ 18,943,367	\$ 21,796,274	\$ 3,922,408
<i>Special Revenue Funds</i>									
Debt Service Fund (Note 2)	Payment of Debt Service-COPs	Transfer Between Funds	83,081	414,000	422,975	74,106	414,000	423,975	64,131
ARPA Fund	COVID Relief Funding	US Treasury Federal Funds	62,717	1,272,473	1,335,190	-	3,574,330	3,574,330	-
Conservation Trust Fund	Recreation Projects	State Funds	346,838	195,162	159,185	382,815	180,000	555,000	7,815
Grant Fund	Various Grant Programs	State, Federal and Private Funding	205,383	879,739	899,442	185,680	955,473	998,287	142,866
E-911 Authority Fund	Direct Delivery of 911 Services	E911 Surcharge/Tariffs	590,545	690,000	477,811	802,734	690,000	942,595	550,139
Seizure Fund	Special Law Enforcement Related	Donations Primarily	46,416	2,082	160	48,338	2,291	369	50,260
Public Works Fund (Note 3)	Road Construction/Maintenance	HUTF (88%)-see note below	7,071,202	6,206,826	5,633,210	7,644,818	6,422,972	11,242,849	2,824,941
Human Services Fund	Health and Human Services Programs	Federal/State, Property Tax	934,249	8,033,320	8,083,879	883,690	8,570,208	8,633,003	820,895
Capital Improvement Fund	Construction of Major Facilities	Other Financing or Transfers	283	300,000	-	300,283	-	-	300,283
Retirement Fund	Employer Share/Match	Property Tax/Specific Ownership Tax	165,927	511,861	457,207	220,581	453,513	547,000	127,094
Sales Tax Trust Fund	Water/Recreation	1% Sales Tax	6,987,434	2,667,598	958,426	8,696,606	2,725,000	3,499,000	7,922,606
1041 Study Fund	Special Land Use Projects	Applicant Deposits	40,656	-	-	40,656	-	-	40,656
Lodging Tax Fund	Law/Public Works/ES Council/Tourism	2% Lodging Tax					1,840,000	1,800,000	
Subtotal Special Revenue			16,534,731	21,173,061	18,427,485	19,280,307	25,827,787	32,216,409	12,851,686
<i>Other Restricted Funds</i>									
Bailey Library Fund	Administrative Expenses Only	Donation	625,000	-	-	625,000	-	6,825	618,175
<i>Internal Service Funds</i>									
Fleet	Motor Pool	Inter-fund Reimbursements	501,434	1,170,850	1,236,085	436,199	1,315,342	1,329,742	421,799
Self-Insurance Fund	Group Health Plan	Inter-fund Reimbursements	1,501,702	3,217,338	3,300,000	1,419,040	3,306,000	3,577,000	1,148,040
Subtotal Internal Service			2,003,136	4,388,188	4,536,085	1,855,239	4,621,342	4,906,742	1,569,839
Total Funds			\$ 25,543,263	\$ 44,886,669	\$ 41,894,071	\$ 28,535,861	\$ 49,392,496	\$ 58,926,249	\$ 18,962,108

Notes:

- (1) Government Services primarily include: Board of County Commissioners, Administration, Budget & Finance, Legal, Clerk & Recorder, Assessor, Treasurer and Public Trustee, Development Services (Planning, Building, Environmental Health, Code Compliance, Mapping), IT Services, Emergency Management, Law Enforcement, Animal Control, Detention Center, Public Health Services, Library, Heritage & Tourism, CSU Extension Services,
- (2) Payment of Debt Service of Certificates of Participation related to the financing of the Park County Offices.
- (3) Revenues for Public Works include Highway User Tax Fund (88%); other state or federal funds, specific ownership tax, and charges for service/fees (6%), and property tax (6%)