

# Supplemental Appropriation - 2025 Budget Amendment

Resolution No. #04-25  
For Adoption on August 12, 2025



Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
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## GENERAL FUND - 100

Community Development - (Historic Preservation - 55400)	New Revenues		\$2,915	\$2,915	\$0 A	<b>\$2,915</b> - New revenues received from Cherokee Ranch and Castle in accordance with the curation agreement. These funds are for the Douglas County History Repository for preservation and accessibility of the archaeological collection.
Community Services - (DRCOG Faster Grant - 802029)	New Revenues	07/09/24	\$30,249	\$31,267	(\$1,018) A	<b>\$31,267</b> - New revenues via grant funding for the grant period 7/1/24 through 6/30/25. The DRCOG Faster Grant is a program that provides mobility management and transportation service for older adults and people with disabilities in Douglas County. Due to the time of invoicing and reimbursements, Douglas County fronted \$1,018 in 2024 expenditures, therefore, fund balance will be replenished at this time.
Community Services - (Community Services Block Grant Option #9 - 861549)	New Revenues	03/26/24	\$60,863	\$60,863	\$0 A	<b>\$60,863</b> - New revenues via grant funding for the grant period 1/1/25 through 9/30/27 for Option #9. The Community Service Block grant is a program administered by the Department of Labor and Affairs. The aim of the grant is to alleviate the causes and conditions of poverty locally. The funding can be used for rental assistance, case management, support for the street outreach team, minor car repair, employment supplies, and emergency shelter.
Community Services - (Homeless Initiative - 16600)	New Revenues		\$2,500	\$2,500	\$0 A	<b>\$2,500</b> - New revenues have been received from the Douglas County Community Foundation via donations from various residents through the Handouts Don't Help campaign. These funds will continue to support the ongoing efforts of the HEART team as they work with those individuals who are unhoused in Douglas County.
Sheriff - (Crime Lab / Evidence - 23200)	New Revenues		\$12,910	\$12,910	\$0 A	<b>\$12,910</b> - New revenues to be received from the from the sale of seized property. These funds will be used for the purchase of a new laptop for the Cellbrite application. The laptop and software are for downloading electronic data for case investigations that have cellphone, tablets, computer, etc. as a component of the case.
Sheriff - (Jail Based Behavior Incentives - 861051)	Restricted Fund Balance		\$31,647	\$0	\$31,647 B	<b>\$31,647</b> - Restricted fund balance is being requested to be carried forward into fiscal year 2025. All funding will be from the Department of Human Services, Office of Behavioral Health for Jail Based Behavioral Health Services (JBBS), for the expenditures related to the inmate re-entry services to include: mental health counseling, substance abuse counseling, and competency enhancement. All funds must be used for Jail Based Behavior Incentives program expenditures
Building - (Colorado Strategic Wildfire Program - 890105)	New Revenues	10/22/24	\$1,330,000	\$1,330,000	\$0 A	<b>\$1,330,000</b> - \$1,000,000 New revenues to be received from the Colorado Strategic Wildfire Program (COSWAP) for the grant period September 16, 2024 through August 31, 2027 with a County match of \$330,000 (transferred from the ARPA Fund). An additional \$150,000 will be contributed through the Douglas County Open Space fund and will be managed through fund 250. The program aims to perform wildfire mitigation. The program scope of work includes DC Open Space - Schmidt Forest Restoration covering an estimated 120 acres and Jackson Creek Road Landowner collaboration covering an estimated 150 acres.

## TOTAL GENERAL FUND

**\$1,471,084**    **\$1,440,455**    **\$30,629**  
**\$1,440,455 A**    **New Revenues**  
**\$30,629 B**    **Prior Year Fund Balance**

\* The new amended budget for the General Fund is \$242,555,318.

## ROAD AND BRIDGE FUND - 200

Maintenance of Condition - 31400	New Revenues		\$92,277	\$92,277	\$0 A	<b>\$92,277</b> - New revenues received from the Chatfield Reservoir Mitigation Company for dust control/soil stabilization and culvert cleaning performed by Douglas County in 2025. The reimbursement funds will be used to offset materials and labor used to perform work.
Maintenance of Condition - 31400	New Revenues		\$18,572	\$18,572	\$0 A	<b>\$18,572</b> - New revenues received for Roxborough road base reimbursement for work provided by Douglas County in 2025. The reimbursement funds will be used to offset materials and labor used to perform work.
Maintenance of Condition - 31400	New Revenues		\$2,278	\$2,278	\$0 A	<b>\$2,278</b> - New revenues from the Larkspur Fire Protection District for culvert maintenance work performed by Douglas County in 2025. The reimbursement funds will be used to offset materials and labor used to perform work.
CIP - (Crowfoot Valley Rd Improvement - 801012)	New Revenues		\$200,000	\$200,000	\$0 A	<b>\$200,000</b> - New revenues received from Canyons South Filing 1 developer's contributions. The contribution funds will be used for traffic signal improvements at the intersection of Macanta Ave and Crowfoot Valley Road.

## TOTAL ROAD & BRIDGE FUND

**\$313,127**    **\$313,127**    **\$0**

\* The new amended budget for the Road & Bridge Fund is \$87,810,315.

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## DC HEALTH DEPARTMENT FUND - 217

Douglas County Health Department - (Maternal & Child Health - 861456)	New Revenues	BOH 10/3/24	\$162,240	\$162,240	\$0	<b>\$162,240</b> - New revenues for the unspent grant funding from 2024 needs to be appropriated for additional spending authority. The Maternal and Child Health grant is federally funded and address priorities such as prenatal care, infant mortality reduction, child development, and access to healthcare services. The reporting grant cycle is 10/1/24 through 9/30/25.
Douglas County Health Department - (OPHP - CRI Cities Readiness Init - 861454)	New Revenues	BOH 7/13/23	\$63,173	\$63,173	\$0	<b>\$63,173</b> - New revenues from the Centers for Disease Control and Prevention for grant period July 1, 2024 thru June 30, 2025. The purpose of the grant is to support public health departments with upgrading their ability to effectively respond to a range of public health threats, including infectious diseases, natural disasters, and biological, chemical, nuclear and radiological events.
Douglas County Health Department - (E & E Child Care Grant Program - 861616)	New Revenues	BOH 07/18/24	\$27,269	\$27,269	\$0	<b>\$27,269</b> - New revenues to be received for the Expansion and Enhancement of Child Care grant period June 1, 2023 through December 30, 2026. The program is designed to increase the availability, affordability, and quality of childcare services, particularly in underserved areas.
Douglas County Health Department - (Early Childhood Council CCD - 861626)	New Revenues	BOH 12/19/24	\$29,446	\$29,446	\$0	<b>\$29,446</b> - New revenues to be received from the Colorado Department of Early Childhood in amendment #9 for grant period July 1, 2024 through June 30, 2025. The System Builder grant aims to help organizations or communities develop and strengthen systems that support long-term sustainable improvements in services and outcomes. The program focuses on enhancing infrastructure, capacity, and processes that improve service delivery in areas such as public health, education, social services, or early childhood development.
Douglas County Health Department - (Early Childhood Council CRRSA - 861627)	New Revenues	BOH 10/3/24	\$71,339	\$71,339	\$0	<b>\$71,339</b> - New revenues received from the Colorado Department of Early Childhood in amendment #9 for grant period July 1, 2024 through June 30, 2025. The Early Childhood Council CSQI (Colorado Shines Quality Improvement) grant supports initiatives aimed at improving the quality of early childhood education and care through community-based efforts. The CSQI grant focuses on strengthening programs, improving service delivery, and promoting equitable access to high-quality early childhood education.
Douglas County Health Department - (Early Childhood Council PDG - 861624)	New Revenues	BOH 10/3/24	\$50,435	\$50,435	\$0	<b>\$50,435</b> - New revenues received from the Colorado Department of Early Childhood in amendment #9 for grant period July 1, 2024 through June 30, 2025. The EQIT GAE (Equity in Quality Improvement and Grants for Access and Equity) grant is designed to support initiatives aimed at improving the quality of services while promoting equity and access, particularly in underrepresented or underserved communities. It supports projects that address disparities in service delivery, whether in education, health, childcare, or community services.
Douglas County Health Department - (WIC - 861451)	New Revenues	BOH 10/3/24	\$407,726	\$407,726	\$0	<b>\$407,726</b> - New revenues from the Colorado Department of Public Health for the unspent grant funding from 2024 and 2025 need to be appropriated for additional spending authority. The Women, Infants, and Child (WIC) program provides nutrition assistance, healthy food, breastfeeding support, and referrals to healthcare and social services for low-income pregnant, postpartum, and breastfeeding women, as well as infants and children up to age five. The reporting grant cycle is 7/1/24 through 6/30/25.
Douglas County Health Department - (E&E GAE - 861618)	New Revenues	BOH 10/3/24	\$35,419	\$36,703	(\$1,284)	<b>\$36,703</b> - New revenues received from the Colorado Department of Early Childhood for unspent grant funding from 2024 needs to be appropriated for additional spending authority. The Emerging and Expanding Child Care Grant Program (EECCG) focus on expanding access and availability of licensed childcare throughout the state. The funding maybe used for cost associated with expanding an open and operating childcare center for family childcare home. Grant period January 1, 2024 through December 31, 2026. Due to the time of invoicing and reimbursements, Douglas County fronted \$1,284 in 2024 expenditures, therefore, fund balance will be replenished by that amount at this time.

### TOTAL DC HEALTH DEPARTMENT FUND

**\$847,047      \$848,331      (\$1,284)**

\* The new amended budget for the DC Health Department Fund is \$4,857,715.

## TRANSPORTATION INFRASTRUCTURE SALES & USE TAX FUND - 235

CIP - (C470 Trail over University) - 801507	Reduce Revenues	09/20/22	(\$829,600)	(\$829,600)	\$0	A (\$829,600) - A reduction of revenues with a like amount of expenditures is being requested at this time in the C470 Trail over University capital improvement project. The construction bid came in lower than expected, therefore the Colorado Department of Transportation revenues will be reduced. The proposed C-470 trail bicyclist/pedestrian bridge would replace the existing at grade configuration, which currently requires bicyclists/pedestrians to make four separate roadway crossings totaling eight lanes of traffic.
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**TOTAL TRANSPORTATION INFRASTRUCTURE SALES & USE TAX FUND FUND      (\$829,600)      (\$829,600)      \$0**

\* The new amended budget for the Transportation Infrastructure Sales and Use Tax Fund is \$55,209,817.

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## JUSTICE CENTER SALES & USE TAX FUND - 240

EOC Improvements - 870070	Restricted Fund Balance		\$250,000	\$0	\$250,000 B	<b>\$250,000</b> - Restricted fund balance is being requested for critical upgrades to the Emergency Operations Center (EOC) at the Justice Center. Upgrades include a full refresh of the A/V infrastructure that will enable the EOC to efficiently support critical emergency response coordination.
Simulcast Project - 870053	New Revenues	06/10/25	\$596,148	\$596,148	\$0 A	<b>\$596,148</b> - New revenues to be received from the Douglas County 911 Authority Board (DCECA) for additional work needed to complete the Decker's tower project. The USFS & National Fish & Wildlife has required the completion of a full NEPA environmental study and additional civil construction services.

**TOTAL JUSTICE CENTER SALES & USE TAX FUND** **\$846,148** **\$596,148** **\$250,000**

\* The new amended budget for the Justice Center Sales & Use Tax Fund is \$35,252,324.

## RUETER-HESS RECREATION AREA FUND - 245

Safety Boat - 47100	Restricted Fund Balance	07/23/24	\$150,000	\$0	\$150,000 B	<b>\$150,000</b> - Restricted fund balance is being requested for a safety boat to enable staff to assist visitors in stressful or dangerous situations, as well as maintain docks and buoy lines.
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**TOTAL RUETER-HESS RECREATION AREA FUND** **\$150,000** **\$0** **\$150,000**

\* The amended budget for the Rueter-Hess Recreation Area Fund is \$1,693,935 .

## PARKS & OPEN SPACE SALES & USE TAX FUND - 250

Parks - High Note Regional Park - 850832	Restricted Fund Balance	04/23/24	\$300,000	\$0	\$300,000	<b>\$300,000</b> - Restricted fund balance is being requested for the County's contribution to the design and development of High Note Regional Park in Lone Tree. The large scale and complexity of this project required significant time for planning, design and coordination; therefore Douglas County's planned 2024 contribution to the project was delayed until 2025.
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**TOTAL OPEN SPACE SALES & USE TAX FUND** **\$300,000** **\$0** **\$300,000**

\* The new amended budget for the Parks and Open Space Sales & Use Tax Fund is \$13,515,254.

## SOLID WASTE DISPOSAL FUND - 275

Solid Waste Disposal Fund - 32500	New Revenues		\$124,580	\$124,580	\$0	<b>\$124,580</b> - New revenues have been received from various entities for the Household Hazardous Waste program. These funds will be used to offset the continued cost of the Household Hazardous Waste Program; which continues to provide curbside pickup throughout Douglas County.
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**TOTAL SOLID WASTE DISPOSAL FUND** **\$124,580** **\$124,580** **\$0**

\* The new amended budget for the Solid Waste Fund is \$234,580.

## AMERICAN RESCUE PLAN ACT FUND - 296

American Rescue Plan Act	Committed Fund Balance		\$330,000	\$330,000	\$0	<b>\$330,000</b> - New revenues derived from accrued interest is being transferred to the General Fund as the cash match portion of the Colorado Strategic Wildfire Program - 890105. This grant will provide assistance to Douglas County to perform wildfire mitigation, advance the clean water initiative, and restore forest conditions to more historic standards.
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**TOTAL AMERICAN RESCUE PLAN ACT FUND** **\$330,000** **\$330,000** **\$0**

\* The new amended budget for the American Rescue Plan Act Fund is \$50,356,715.

## TOTAL ALL FUNDS - 2025 SUPPLEMENTAL

**\$3,552,386** **\$2,823,041** **\$729,345**

	2025 Adopted Budget	#25-01 Amended (3/25/25)	#25-02 Amended (4-22-25)	#25-03 Amended (6-24-25)	#25-04 Amended (8-12-25)	#25-05 Amended		Total Amended Budget	% Change Adopted Budget
<b><u>Revenues</u></b>									
100 General	185,131,875		8,455,835	1,120,596	1,440,455			196,148,761	6.0%
200 Road & Bridge	67,268,000			363,367	313,127			67,944,494	1.0%
210 Human Services	58,420,423							58,420,423	0.0%
215 Developmental Disabilities	9,103,800							9,103,800	0.0%
217 DC Health Department	1,201,239			79,612	848,331			2,129,182	100.0%
220 Law Enforcement Authority	31,559,800		7,301					31,567,101	0.0%
221 Safety and Mental Health	7,823,600							7,823,600	100.0%
223 District Attorney JD23	1,719,211		269,204	500,000				2,488,415	44.7%
225 Infrastructure Fund	0							0	0.0%
230 Road Sales & Use Tax	46,245,200		532,414					46,777,614	1.2%
235 Transportation Infrastructure Sales & Use Tax	20,420,400			5,120,000	(829,600)			24,710,800	21.0%
240 Justice Center Sales & Use Tax	27,828,250				596,148			28,424,398	2.1%
245 Rueter-Hess Recreation	702,000							702,000	100.0%
250 Parks and Open Space Sales & Use Tax	19,229,209			728,627				19,957,836	3.8%
260 Conservation Trust	1,700,000							1,700,000	0.0%
265 Lincoln Station Sales Tax Improvement	50,000							50,000	0.0%
275 Waste Disposal	85,000				124,580			209,580	146.6%
280 Woodmoor Mountain	39,820							39,820	0.0%
295 Rocky Mountain HIDTA	1,104,204			2,510,868				3,615,072	227.4%
296 American Rescue Plan Act (ARPA)	0			41,963,026	330,000			42,293,026	100.0%
297 Property Tax Relief	0							0	0.0%
330 Capital Expenditures	0		3,300,000	135,000				3,435,000	0.0%
350 LID Capital Construction	85,200			1,461,565				1,546,765	1715.5%
390 Capital Replacement	0							0	0.0%
410 Debt Service	0							0	0.0%
620 Employee Benefits Self-Insurance	2,569,900							2,569,900	0.0%
630 Liability and Property Self-Insurance	4,057,690							4,057,690	0.0%
640 Medical Insurance Self-Insurance	32,594,940							32,594,940	0.0%
Total All Funds	518,939,761	0	12,564,754	53,982,661	2,823,041	0		588,310,217	13.4%
	2025 Adopted Budget	#25-01 Amended (3/25/25)	#25-02 Amended (4-22-25)	#25-03 Amended (6-24-25)	#25-04 Amended (8-12-25)	#25-05 Amended	Adjustments	Total Amended Budget	% Change
<b><u>Expenditures</u></b>									
100 General	190,516,889	3,297,839	19,325,150	1,087,815	1,471,084			215,698,777	13.2%
200 Road & Bridge	79,987,699	4,689,973		2,378,695	313,127			87,369,494	9.2%
210 Human Services	62,713,834	11,233						62,725,067	0.0%
215 Developmental Disabilities	9,103,800			581,088				9,684,888	6.4%
217 DC Health Department	3,872,956	58,100		79,612	847,047			4,857,715	100.0%
220 Law Enforcement Authority	39,489,850	507,604	7,301					40,004,755	1.3%
221 Safety and Mental Health	7,930,644	39,067		507,454				8,477,165	6.9%
223 District Attorney JD23	14,299,382		269,204	500,000				15,068,586	5.4%
225 Infrastructure Fund	416,637		3,346,322					3,762,959	803.2%
230 Road Sales & Use Tax	98,426,935		532,414	3,769,359				102,728,708	4.4%
235 Transportation Infrastructure Sales & Use Tax	45,028,159		4,256,425	6,254,833	(829,600)			54,709,817	21.5%
240 Justice Center Sales & Use Tax	3,424,547	2,633,472	619,007		846,148			7,523,174	119.7%
245 Rueter-Hess Recreation	1,183,935		360,000		150,000			1,693,935	100.0%
250 Parks and Open Space Sales & Use Tax	7,854,494	2,416,228	1,976,523	718,009	300,000			13,265,254	68.9%
260 Conservation Trust	2,750,000	401,304						3,151,304	0.0%
265 Lincoln Station Sales Tax Improvement	50,000							50,000	0.0%
275 Waste Disposal	110,000				124,580			234,580	113.3%
280 Woodmoor Mountain	127,590							127,590	0.0%
295 Rocky Mountain HIDTA	1,079,304			2,510,868				3,590,172	232.6%
296 American Rescue Plan Act (ARPA)	0	2,401,507		47,625,208	330,000			50,356,715	100.0%
297 Property Tax Relief	0							0	0.0%
330 Capital Expenditures	1,033,450	98,307	2,000,000	135,000				3,266,757	216.1%
350 LID Capital Construction	2,500			1,461,565				1,464,065	58462.6%
390 Capital Replacement								0	0.0%
410 Debt Service								0	0.0%
620 Employee Benefits Self-Insurance	2,569,900							2,569,900	0.0%
630 Liability and Property Self-Insurance	4,057,690	23,606						4,081,296	0.6%
640 Medical Insurance Self-Insurance	32,594,940							32,594,940	0.0%
Total All Funds	608,625,135	16,578,240	32,692,346	67,609,506	3,552,386	0		729,057,613	19.8%

Detailed explanations for each supplemental budget can be found at <http://www.douglas.co.us/finance/> under the section titled "Budget Division".

General Fund (Fund 100)							
Fund Summary							
	2023	2024	2024	2024	2025	2025	
	Audited	Adopted	Amended	Audited	Adopted	Amended	
	Actuals	Budget	Budget	Actuals	Budget	Budget	
1 <b>Beginning Fund Balance</b>	\$ 56,512,945	\$ 35,180,366	\$ 51,413,343	\$ 51,413,343	\$ 33,288,064	\$ 59,743,136	
<b>Revenues</b>							
2 <i>Taxes</i>	\$ 98,407,099	\$ 113,918,975	\$ 113,918,975	\$ 152,473,030	\$ 139,056,500	\$ 139,056,500	
3 <i>Licenses and Permits</i>	9,679,154	7,775,825	7,775,825	8,972,885	8,481,700	8,481,700	
4 <i>Intergovernmental</i>	5,862,577	510,750	14,727,983	7,429,909	1,986,750	1,986,750	
5 <i>Charges for Services</i>	24,626,121	25,579,950	26,065,950	29,242,934	26,294,425	26,294,425	
6 <i>Fines and Forfeits</i>	122,994	125,400	125,400	181,520	156,200	156,200	
7 <i>Earnings on Investments</i>	11,076,365	7,250,000	7,250,000	16,464,980	6,500,000	6,500,000	
8 <i>Donations and Contributions</i>	222,720	260,000	260,075	506,245	260,000	260,000	
9 <i>Other Revenues</i>	8,288,447	579,400	1,976,940	7,759,701	2,396,300	2,396,300	
<i>Transfers In:</i>							
10 <i>Capital Replacement Fund</i>	372,000	990,000	990,000	990,000	603,000	603,000	
11 <i>Road &amp; Bridge Fund</i>	1,532,000	107,000	107,000	107,000	440,821	440,821	
12 <i>Transportation Fund</i>	0	500,000	500,000	500,000	500,000	500,000	
13 <i>Justice Center Sales Tax Fund</i>	28,050,540	27,452,725	27,452,725	26,663,462	27,729,150	27,729,150	
14 <i>Road Sales Tax Fund-Engineering Svc</i>	500,000	750,000	750,000	750,000	750,000	750,000	
15 <i>RMHIDTA</i>	24,900	24,900	24,900	24,900	24,900	24,900	
16 <i>Liability and Property Insurance Fund</i>	858,537	0	0	0	0	0	
17 <i>LID Capital Construction Fund</i>	0	744,000	894,000	894,000	85,000	85,000	
18 <i>Medical Self-Insurance Fund</i>	0	0	0	0	2,000,000	2,000,000	
19 <i>Total Transfers In</i>	31,337,977	30,568,625	30,718,625	29,929,362	32,132,871	32,132,871	
20 <i>Supplemental #2 (04-22-25)</i>						8,455,835	
21 <i>Supplemental #3 (06-24-25)</i>						1,120,596	
22 <i>Supplemental #4 (08-12-25)</i>						1,440,455	
23 <b>Total Revenues and Transfers In</b>	<b>\$ 189,623,453</b>	<b>\$ 186,568,925</b>	<b>\$ 202,819,773</b>	<b>\$ 252,960,567</b>	<b>\$ 217,264,746</b>	<b>\$ 228,281,632</b>	
<b>Expenditures by Function</b>							
24 <i>Personnel</i>	\$ 118,555,703	\$ 122,109,050	\$ 127,573,763	\$ 125,326,367	\$ 133,829,689	\$ 133,829,689	
25 <i>Supplies</i>	7,616,538	7,578,947	7,714,278	7,887,968	7,638,134	7,638,134	
26 <i>Controllable Assets</i>	425,284	742,378	762,877	407,675	1,180,378	1,180,378	
27 <i>Purchased Services</i>	43,865,270	49,192,374	65,197,268	45,546,785	34,880,662	34,880,662	
28 <i>Building Materials</i>	13,870	0	500	346	0	0	
29 <i>Fixed Charges</i>	8,105,281	9,661,624	10,558,129	48,760,565	12,186,225	12,186,225	
30 <i>Debt Service</i>	4,650,882	0	0	5,725,972	0	0	
31 <i>Grants and Contributions</i>	3,404,403	801,470	2,723,578	2,355,684	986,470	986,470	
32 <i>Intergovernmental Support</i>	541,108	601,338	614,238	592,929	603,548	603,548	
33 <i>Interdepartmental Charges</i>	(9,600,975)	(9,281,849)	(9,281,849)	(11,547,502)	(11,494,167)	(11,494,167)	
34 <i>Capital Outlay</i>	4,742,079	42,650	1,105,115	4,646,776	5,134,950	5,134,950	
35 <i>Computer Equipment</i>	1,307,136	1,500,000	2,316,642	1,136,629	2,086,000	2,086,000	
36 <i>Vehicle Replacements</i>	1,691,248	990,000	1,630,466	1,396,843	1,485,000	1,485,000	
37 <i>Contingency</i>	0	1,000,000	812,412	0	2,000,000	2,000,000	
<i>Transfers Out</i>							
38 <i>To Law Enforcement Authority Fund</i>	4,077,865	4,385,100	3,136,400	2,923,400	7,774,019	7,774,019	
39 <i>To Security and Mental Health Fund</i>	0	625,000	625,000	625,000	200,000	200,000	
40 <i>To District Attorney Fund</i>	0	0	0	0	12,580,171	12,580,171	
41 <i>To Capital Expenditures Fund</i>	552,162	0	88,000	88,000	0	0	
42 <i>To Solid Waste Disposal Fund</i>	0	0	275,950	275,950	0	0	
43 <i>To Human Services Fund</i>	2,741,013	3,460,366	3,490,366	3,858,140	4,195,916	4,195,916	
44 <i>To Medical Self-Insurance Fund</i>	0	0	2,500,000	2,500,000	0	0	
45 <i>To Health Fund</i>	2,034,188	2,123,247	2,123,247	2,123,247	2,106,435	2,106,435	
46 <i>Total Transfers Out</i>	9,405,228	10,593,713	12,238,963	12,393,737	26,856,541	26,856,541	
47 <i>Encumbrances Re-appropriated (Supplemental #01-25)</i>						3,297,839	
48 <i>Supplemental #2 (04-22-25)</i>						19,325,150	
49 <i>Supplemental #3 (06-24-25)</i>						1,087,815	
50 <i>Supplemental #4 (08-12-25)</i>						1,471,084	
51 <b>Total Expenditures and Transfers Out</b>	<b>\$ 194,723,055</b>	<b>\$ 195,531,695</b>	<b>\$ 223,966,380</b>	<b>\$ 244,630,774</b>	<b>\$ 217,373,430</b>	<b>\$ 242,555,318</b>	
52 <i>Change In Fund Balance</i>	(5,099,602)	(8,962,770)	(21,146,607)	8,329,793	(108,684)	(14,273,686)	
53 <b>Ending Fund Balance</b>	<b>\$ 51,413,343</b>	<b>\$ 26,217,596</b>	<b>\$ 30,266,736</b>	<b>\$ 59,743,136</b>	<b>\$ 33,179,380</b>	<b>\$ 45,469,450</b>	
<b>Fund Balance Detail</b>							
54 <i>Non-spendable Fund Balance</i>	\$ 4,281,147	\$ 5,644,849	\$ 4,281,147	\$ 3,108,325	\$ 4,281,147	\$ 3,108,325	
55 <i>Restricted Fund Balance</i>	12,133,311	10,288,983	11,509,233	19,686,825	11,379,319	13,387,222	
56 <i>Committed Fund Balance</i>	4,583,029	425,778	0	3,724,698	5,000,000	5,516,004	
57 <i>Assigned Fund Balance - Required Per Policy</i>	8,425,722	18,280,111	18,276,000	7,696,963	8,425,722	6,797,738	
58 <i>Assigned Fund Balance - Carry Forward</i>	6,591,767	0	0	4,723,045	0	2,004,212	
59 <i>Assigned Fund Balance - Initiatives</i>	7,649,000	1,650,000	6,900,000	20,625,000	6,500,000	16,225,000	
60 <i>Unassigned Fund Balance Available</i>	18,671,882	9,834	222,870	2,114,497	15,706	367,165	
61 <i>Unrealized Gains &amp; Losses Adjustment</i>	(10,922,514)	(10,081,959)	(10,922,514)	(1,936,216)	(2,422,514)	(1,936,216)	
62 <b>Ending Fund Balance</b>	<b>\$ 51,413,343</b>	<b>\$ 26,217,596</b>	<b>\$ 30,266,736</b>	<b>\$ 59,743,136</b>	<b>\$ 33,179,380</b>	<b>\$ 45,469,450</b>	

**Douglas County Government**  
**Road and Bridge Fund (Fund 200)**  
**Fund Summary**

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$ 30,547,580</b>	<b>\$ 23,154,865</b>	<b>\$ 36,970,336</b>	<b>\$ 36,970,336</b>	<b>\$ 26,188,606</b>	<b>\$ 35,278,429</b>
<b><u>Revenues</u></b>						
2 Taxes	\$ 49,881,825	\$ 53,516,600	\$ 53,516,600	\$ 54,040,895	\$ 53,977,000	\$ 53,977,000
3 Licenses and Permits	877,989	891,500	891,500	1,165,802	899,500	899,500
4 Intergovernmental	12,260,444	10,230,000	11,265,663	13,342,578	12,260,000	12,260,000
5 Charges for Services	3,000	3,000	3,000	3,500	1,500	1,500
6 Fines and Forfeits	0	0	0	0	0	0
7 Earnings on Investments	0	0	0	0	0	0
8 Donations and Contributions	0	0	0	0	0	0
9 Other Revenues	1,631,522	50,000	173,191	288,110	130,000	130,000
10 Supplemental Appropriation - #3 (6-24-25)						363,367
11 Supplemental Appropriation - #4 (8-12-25)						313,127
<b>12 Total Revenues and Transfers In</b>	<b>\$ 64,654,780</b>	<b>\$ 64,691,100</b>	<b>\$ 65,849,954</b>	<b>\$ 68,840,885</b>	<b>\$ 67,268,000</b>	<b>\$ 67,944,494</b>
<b><u>Expenditures by Function</u></b>						
13 Personnel	\$ 13,537,535	\$ 14,582,772	\$ 14,294,848	\$ 14,115,966	\$ 15,090,384	\$ 15,090,384
14 Supplies	1,179,333	2,385,686	1,831,833	944,899	2,405,686	2,405,686
15 Controllable Assets	11,345	27,600	87,439	66,014	77,600	77,600
16 Purchased Services	3,203,152	1,433,105	4,279,033	3,128,939	1,608,180	1,608,180
17 Building Materials	6,523,417	6,207,331	6,375,760	6,101,677	6,207,331	6,207,331
18 Fixed Charges	4,963,905	4,301,428	4,799,638	4,395,974	7,236,707	7,236,707
19 Grants and Contributions	(61,046)	100,000	114,600	682,265	100,000	100,000
20 Intergovernmental Support	9,029,347	9,802,245	9,789,171	8,812,046	9,429,516	9,429,516
21 Equipment Replacements/New	848,844	4,260,000	7,904,704	3,969,260	1,275,000	1,275,000
22 Pavement Management	11,528,018	17,885,942	22,990,772	22,246,636	22,140,730	22,140,730
23 Traffic Signal Management	0	0	0	0	0	0
24 Engineering Storm Drainage	0	6,186,264	6,055,065	4,283,109	6,508,973	6,508,973
25 Capital Projects	5,936,172	7,038,709	8,507,196	1,679,007	7,407,592	7,407,592
26 Contingency	0	1,000,000	600,000	0	500,000	500,000
27 Transfers Out:						
28 To General Fund	1,532,000	107,000	107,000	107,000	440,821	440,821
29 Total Transfers Out	1,532,000	107,000	107,000	107,000	440,821	440,821
30 Encumbrances Re-appropriated (Supplemental #01-25)						4,689,973
31 Supplemental Appropriation - #3 (6-24-25)						2,378,695
32 Supplemental Appropriation - #4 (8-12-25)						313,127
<b>33 Total Expenditures and Transfers Out</b>	<b>\$ 58,232,024</b>	<b>\$ 75,318,082</b>	<b>\$ 87,737,059</b>	<b>\$ 70,532,792</b>	<b>\$ 80,428,520</b>	<b>\$ 87,810,315</b>
34 Change In Fund Balance	6,422,756	(10,626,982)	(21,887,105)	(1,691,907)	(13,160,520)	(19,865,821)
<b>35 Ending Fund Balance</b>	<b>\$ 36,970,336</b>	<b>\$ 12,527,883</b>	<b>\$ 15,083,231</b>	<b>\$ 35,278,429</b>	<b>\$ 13,028,086</b>	<b>\$ 15,412,608</b>
<b><u>Fund Balance Detail</u></b>						
36 Non-spendable Fund Balance	\$ 3,172,732	\$ 3,040,030	\$ 3,172,732	\$ 2,738,970	\$ 3,172,732	\$ 2,738,970
37 Restricted Fund Balance	0	0	0	0	0	0
38 Committed Fund Balance	4,050,997	0	0	8,955,981	0	0
39 Committed - Required per policy	0	0	8,661,629	9,127,776	8,661,629	9,127,776
40 Committed Fund Balance - Initiatives	0	0	1,000,000	1,000,000	1,000,000	1,000,000
41 Committed Fund Balance - Available	0	0	2,248,870	13,455,702	193,725	2,545,862
42 Assigned Fund Balance - Required per policy	19,288,611	8,228,834	0	0	0	0
43 Assigned Fund Balance - Initiatives	1,000,000	1,000,000	0	0	0	0
44 Assigned Fund Balance - Available	9,457,996	259,019	0	0	0	0
<b>45 Ending Fund Balance</b>	<b>\$ 36,970,336</b>	<b>\$ 12,527,883</b>	<b>\$ 15,083,231</b>	<b>\$ 35,278,429</b>	<b>\$ 13,028,086</b>	<b>\$ 15,412,608</b>

**Douglas County Government  
Public Health Fund (Fund 217)  
Fund Summary**

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1 <b>Beginning Fund Balance</b>	\$ 844,517	\$ 1,057,127	\$ 1,548,598	\$ 1,548,598	\$ 1,688,365	\$ 2,557,191
<b><u>Revenues</u></b>						
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	2,862,942	3,194,681	7,007,842	4,099,648	241,943	241,943
4 Charges for Services	854,171	737,700	818,947	936,465	959,296	959,296
5 Earnings on Investments	0	0	0	0	0	0
6 Miscellaneous Revenues	24,292	0	138,357	114,870	0	0
<b>Transfers In</b>						
7 From General Fund	2,034,188	2,123,247	2,123,247	2,123,247	2,106,435	2,106,435
8 <b>Total Transfers In</b>	<u>2,034,188</u>	<u>2,123,247</u>	<u>2,123,247</u>	<u>2,123,247</u>	<u>2,106,435</u>	<u>2,106,435</u>
9 Supplemental Appropriation - #3 (6-24-25)						79,612
10 Supplemental Appropriation - #4 (8-12-25)						848,331
11 <b>Total Revenues and Transfers In</b>	<u>\$ 5,775,593</u>	<u>\$ 6,055,628</u>	<u>\$ 10,088,393</u>	<u>\$ 7,274,230</u>	<u>\$ 3,307,674</u>	<u>\$ 4,235,617</u>
<b><u>Expenditures by Function</u></b>						
12 Personnel Services	\$ 3,892,210	\$ 4,677,200	\$ 7,706,062	\$ 4,424,672	\$ 2,835,054	\$ 2,835,054
13 Supplies	34,552	111,444	67,461	45,686	44,500	44,500
14 Controllable Assets	13,921	35,000	35,000	0	0	0
15 Purchased Services	694,950	496,541	1,511,993	1,014,618	336,758	336,758
16 Fixed Charges	265,444	29,506	49,506	38,175	23,644	23,644
17 Grants, Contributions, Indemnities	0	0	125,000	132,190	0	0
18 Interdepartment Charges	132,915	0	156,954	166,660	0	0
19 Interdepartment Support	0	0	0	0	0	0
20 Capital Outlay - Vehicles	37,520	0	0	443,636	333,000	333,000
21 Contingency	0	300,000	300,000	0	300,000	300,000
22 Encumbrances Re-appropriated (Supplemental #01-25)						58,100
23 Supplemental Appropriation - #3 (6-24-25)						79,612
24 Supplemental Appropriation - #4 (8-12-25)						847,047
25 <b>Total Expenditures and Transfers Out</b>	<u>\$ 5,071,512</u>	<u>\$ 5,649,691</u>	<u>\$ 9,951,976</u>	<u>\$ 6,265,637</u>	<u>\$ 3,872,956</u>	<u>\$ 4,857,715</u>
26 Change in Fund Balance	704,081	405,937	136,417	1,008,593	(565,282)	(622,098)
27 <b>Ending Fund Balance</b>	<u>\$ 1,548,598</u>	<u>\$ 1,463,064</u>	<u>\$ 1,685,015</u>	<u>\$ 2,557,191</u>	<u>\$ 1,123,083</u>	<u>\$ 1,935,093</u>
<b><u>Fund Balance Detail</u></b>						
28 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
29 Restricted Fund Balance	0	0	0	0	0	0
30 Committed Fund Balance	0	0	0	0	0	0
31 Assigned Fund Balance	1,548,598	1,463,064	1,685,015	2,557,191	1,123,083	1,935,093
32 <b>Ending Fund Balance</b>	<u>\$ 1,548,598</u>	<u>\$ 1,463,064</u>	<u>\$ 1,685,015</u>	<u>\$ 2,557,191</u>	<u>\$ 1,123,083</u>	<u>\$ 1,935,093</u>

**Douglas County Government**  
**Transportation Infrastructure Sales and Use Tax Fund (Fund 235)**  
**Fund Summary**

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$ 37,889,406</b>	<b>\$ 70,746,660</b>	<b>\$ 37,294,937</b>	<b>\$ 37,294,937</b>	<b>\$ 34,561,751</b>	<b>\$ 40,055,910</b>
<b><u>Revenues</u></b>						
2 Taxes	\$ 19,210,418	\$ 19,445,600	\$ 19,445,600	\$ 19,206,494	\$ 19,820,400	\$ 19,820,400
3 Intergovernmental	3,303,906	0	0	4,256,425	0	0
4 Earnings on Investments	1,211,929	600,000	600,000	1,621,882	600,000	600,000
5 Other Revenues	0	0	0	0	0	0
6 Transfers In	0	0	24,095,367	22,212,669	0	0
7 Supplemental Appropriation - #3 (6-24-25)						5,120,000
8 Supplemental Appropriation - #4 (8-12-25)						(829,600)
<b>9 Total Revenues and Transfers In</b>	<b>\$ 23,726,252</b>	<b>\$ 20,045,600</b>	<b>\$ 44,140,967</b>	<b>\$ 47,297,470</b>	<b>\$ 20,420,400</b>	<b>\$ 24,710,800</b>
<b><u>Expenditures by Function</u></b>						
10 Personnel	\$0	\$0	\$0	\$0	\$0	\$0
11 Supplies	0	0	0	0	0	0
12 Controllable Assets	0	0	0	0	0	0
13 Purchased Services	6,198	0	138,113	443,353	1,000,000	1,000,000
14 Building Materials	0	0	0	0	0	0
15 Fixed Charges	0	0	0	0	0	0
16 Debt Issuance	0	0	0	0	0	0
17 Grants, Contributions, Indemnities	0	0	0	0	0	0
18 Intergovernmental Support	24,314,523	8,600,000	46,451,327	43,593,144	3,200,000	3,200,000
19 Interdepartmental Charges	0	0	0	0	0	0
20 Capital Projects / Re-Appropriation	0	76,147,429	23,610,382	0	40,828,159	40,828,159
21 Contingency	0	0	0	0	0	0
22 Transfer Out - General Fund	0	500,000	500,000	500,000	500,000	500,000
23 Supplemental Appropriation - #2 (4-22-25)						4,256,425
24 Supplemental Appropriation - #3 (6-24-25)						6,254,833
25 Supplemental Appropriation - #4 (8-12-25)						(829,600)
<b>26 Total Expenditures and Transfers Out</b>	<b>\$ 24,320,721</b>	<b>\$ 85,247,429</b>	<b>\$ 70,699,822</b>	<b>\$ 44,536,497</b>	<b>\$ 45,528,159</b>	<b>\$ 55,209,817</b>
27 Change In Fund Balance	(594,469)	(65,201,829)	(26,558,855)	2,760,973	(25,107,759)	(30,499,017)
<b>28 Ending Fund Balance</b>	<b>\$ 37,294,937</b>	<b>\$ 5,544,831</b>	<b>\$ 10,736,082</b>	<b>\$ 40,055,910</b>	<b>\$ 9,453,992</b>	<b>\$ 9,556,893</b>
<b><u>Fund Balance Detail</u></b>						
29 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
30 Restricted Fund Balance - Required Per Policy	200,000	200,000	200,000	279,600	200,000	279,600
31 Restricted Fund Balance - Available	37,094,937	5,344,831	10,536,082	39,776,310	9,253,992	9,277,293
32 Committed Fund Balance	0	0	0	0	0	0
33 Assigned Fund Balance	0	0	0	0	0	0
<b>34 Ending Fund Balance</b>	<b>\$ 37,294,937</b>	<b>\$ 5,544,831</b>	<b>\$ 10,736,082</b>	<b>\$ 40,055,910</b>	<b>\$ 9,453,992</b>	<b>\$ 9,556,893</b>



**Douglas County Government**  
**Justice Center Sales and Use Tax Fund (Fund 240)**  
**Fund Summary**

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1 <b>Beginning Fund Balance</b>	<b>\$ 29,355,836</b>	<b>\$ 14,262,107</b>	<b>\$ 21,602,586</b>	<b>\$ 21,602,586</b>	<b>\$ 7,856,607</b>	<b>\$ 16,514,219</b>
<b><u>Revenues</u></b>						
2 <i>Taxes</i>	\$26,681,135	\$27,007,725	\$27,007,725	\$26,675,687	\$27,528,250	\$27,528,250
3 <i>Intergovernmental</i>	0	0	0	0	0	0
4 <i>Charges for Services</i>	70,005	0	0	66,325	0	0
5 <i>Earnings on Investments</i>	601,329	400,000	400,000	561,262	300,000	300,000
6 <i>Other Revenues</i>	40,000	0	0	0	0	0
7 <i>Supplemental Appropriation - #4 (8-12-25)</i>						596,148
8 <b>Total Revenues and Transfers In</b>	<b>\$ 27,392,469</b>	<b>\$ 27,407,725</b>	<b>\$ 27,407,725</b>	<b>\$ 27,303,274</b>	<b>\$ 27,828,250</b>	<b>\$ 28,424,398</b>
<b><u>Expenditures by Function</u></b>						
9 <i>Supplies</i>	\$88,396	\$0	\$58,500	\$47,787	\$0	\$0
10 <i>Controllable Assets</i>	24,755	261,000	39,500	39,393	1,071,200	1,071,200
11 <i>Purchased Services</i>	201,572	0	74,608	59,816	0	0
12 <i>Building Materials</i>	0	0	0	0	0	0
13 <i>Fixed Charges</i>	393,084	471,891	500,391	493,176	547,747	547,747
14 <i>Debt Service (Lease Payment)</i>	0	0	0	0	0	0
15 <i>Grants, Contributions, Indemnities</i>	0	0	0	0	0	0
16 <i>Intergovernmental Support</i>	5,492	12,000	12,000	5,788	12,000	12,000
17 <i>Interdepartmental Charges</i>	0	0	0	0	0	0
18 <i>Capital Outlay</i>	6,381,880	6,821,537	12,945,125	5,082,220	1,693,600	1,693,600
19 <i>Contingency</i>	0	250,000	216,630	0	100,000	100,000
20 <i>Transfers Out:</i>						
21 <i>To General Fund</i>	28,050,540	27,452,725	27,452,725	26,663,462	27,729,150	27,729,150
22 <b>Total Transfers Out</b>	<b>28,050,540</b>	<b>27,452,725</b>	<b>27,452,725</b>	<b>26,663,462</b>	<b>27,729,150</b>	<b>27,729,150</b>
23 <i>Encumbrances Re-appropriated (Supplemental #01-25)</i>						2,633,472
24 <i>Supplemental Appropriation - #2 (4-22-25)</i>						619,007
25 <i>Supplemental Appropriation - #4 (8-12-25)</i>						846,148
26 <b>Total Expenditures and Transfers Out</b>	<b>\$ 35,145,719</b>	<b>\$ 35,269,153</b>	<b>\$ 41,299,479</b>	<b>\$ 32,391,641</b>	<b>\$ 31,153,697</b>	<b>\$ 35,252,324</b>
27 <i>Change In Fund Balance</i>	(7,753,250)	(7,861,428)	(13,891,754)	(5,088,367)	(3,325,447)	(6,827,926)
28 <b>Ending Fund Balance</b>	<b>\$ 21,602,586</b>	<b>\$ 6,400,679</b>	<b>\$ 7,710,832</b>	<b>\$ 16,514,219</b>	<b>\$ 4,531,160</b>	<b>\$ 9,686,293</b>
<b><u>Fund Balance Detail</u></b>						
29 <i>Non-spendable Fund Balance</i>	\$0	\$0	\$0	\$0	\$0	\$0
30 <i>Restricted Fund Balance - Required Per Policy</i>	6,064,694	3,498,403	3,498,403	4,690,611	3,277,312	3,498,403
31 <i>Restricted Fund Balance - Available</i>	15,537,892	2,902,276	4,212,429	11,823,608	1,253,848	6,187,890
32 <i>Committed Fund Balance</i>	0	0	0	0	0	0
33 <i>Assigned Fund Balance</i>	0	0	0	0	0	0
34 <b>Ending Fund Balance</b>	<b>\$ 21,602,586</b>	<b>\$ 6,400,679</b>	<b>\$ 7,710,832</b>	<b>\$ 16,514,219</b>	<b>\$ 4,531,160</b>	<b>\$ 9,686,293</b>

**Douglas County Government**  
**Rueter-Hess Recreation Area Fund (Fund 245)**  
**Fund Summary**

	2023 Audited Budget	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1 <b>Beginning Fund Balance</b>	\$ 0	\$ 2,257,234	\$ 2,313,518	\$ 2,313,518	\$ 1,932,545	\$ 2,567,163
<b><u>Revenues</u></b>						
2 Intergovernmental	\$ 2,413,628	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000
3 Charges for Services	33,076	30,000	30,000	52,687	32,000	32,000
4 Earnings on Investments	33,049	15,000	15,000	96,843	50,000	50,000
5 Other Revenues	0	0	0	0	0	0
6 Transfer-In Parks & Open Space Fund	250,000	250,000	250,000	250,000	250,000	250,000
7 <b>Total Revenues and Transfers In</b>	<b>\$ 2,729,753</b>	<b>\$ 915,000</b>	<b>\$ 915,000</b>	<b>\$ 1,019,530</b>	<b>\$ 952,000</b>	<b>\$ 952,000</b>
<b><u>Expenditures by Function</u></b>						
8 Personnel	\$ 356,015	\$ 721,476	\$ 667,585	\$ 623,985	\$ 656,315	\$ 656,315
9 Supplies	7,879	5,000	41,600	35,575	5,600	5,600
10 Controllable Assets	0	0	0	3,762	0	0
11 Purchased Services	40,383	53,000	44,310	46,546	60,000	60,000
12 Building Materials	0	0	0	0	0	0
13 Fixed Charges	11,958	16,500	38,500	37,217	44,020	44,020
14 Intergovernmental Support	0	0	0	0	0	0
15 Capital	0	0	550,581	18,800	368,000	368,000
16 Contingency	0	50,000	50,000	0	50,000	50,000
17 Supplemental Appropriation - #2 (4-22-25)						360,000
18 Supplemental Appropriation - #4 (8-12-25)						150,000
19 <b>Total Expenditures and Transfers Out</b>	<b>\$ 416,235</b>	<b>\$ 845,976</b>	<b>\$ 1,392,576</b>	<b>\$ 765,885</b>	<b>\$ 1,183,935</b>	<b>\$ 1,693,935</b>
20 Change In Fund Balance	2,313,518	69,024	(477,576)	253,645	(231,935)	(741,935)
21 <b>Ending Fund Balance</b>	<b>\$ 2,313,518</b>	<b>\$ 2,326,258</b>	<b>\$ 1,835,942</b>	<b>\$ 2,567,163</b>	<b>\$ 1,700,610</b>	<b>\$ 1,825,228</b>
<b><u>Fund Balance Detail</u></b>						
22 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
23 Restricted Fund Balance - Required Per Policy	170,681	81,000	81,000	81,000	81,000	81,000
24 Restricted Fund Balance - Available	2,142,837	2,245,258	1,754,942	2,486,163	1,619,610	1,744,228
25 Committed Fund Balance	0	0	0	0	0	0
26 <b>Ending Fund Balance</b>	<b>\$ 2,313,518</b>	<b>\$ 2,326,258</b>	<b>\$ 1,835,942</b>	<b>\$ 2,567,163</b>	<b>\$ 1,700,610</b>	<b>\$ 1,825,228</b>

**Douglas County Government**  
**Parks and Open Space Sales and Use Tax Fund (Fund 250)**  
**Fund Summary**

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1 <b>Beginning Fund Balance</b>	<b>\$ 33,822,255</b>	<b>\$ 42,712,949</b>	<b>\$ 49,512,339</b>	<b>\$ 49,512,339</b>	<b>\$ 45,258,195</b>	<b>\$ 55,751,331</b>
<b><u>Revenues</u></b>						
2 <i>Taxes</i>	\$ 18,143,174	\$ 18,365,254	\$ 18,365,254	\$ 18,139,467	\$ 18,719,209	\$ 18,719,209
3 <i>Intergovernmental</i>	0	0	381,060	6,434	0	0
4 <i>Charges for Services</i>	61,026	25,000	25,000	0	25,000	25,000
5 <i>Earnings on Investments</i>	1,985,141	400,000	400,000	3,003,252	400,000	400,000
6 <i>Other Revenues</i>	294,919	85,000	85,000	618,909	85,000	85,000
7 <i>Transfer In</i>						
8 <i>Parks Sales and Use Tax Fund</i>	5,886,615	0	0	0	0	0
9 <i>Debt Service</i>	91,815	0	0	0	0	0
10 <i>Total Transfers In</i>	<u>5,978,430</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 <i>Supplemental Appropriation - #3 (6-24-25)</i>						728,627
12 <b>Total Revenues and Transfers In</b>	<b><u>\$ 26,462,690</u></b>	<b><u>\$ 18,875,254</u></b>	<b><u>\$ 19,256,314</u></b>	<b><u>\$ 21,768,061</u></b>	<b><u>\$ 19,229,209</u></b>	<b><u>\$ 19,957,836</u></b>
<b><u>Expenditures by Function</u></b>						
13 <i>Personnel</i>	\$ 982,320	\$ 2,545,768	\$ 2,545,768	\$ 1,942,357	\$ 2,380,738	\$ 2,380,738
14 <i>Supplies</i>	153,828	595,330	595,330	164,221	423,330	423,330
15 <i>Controllable Assets</i>	1,166	12,000	12,000	36,168	0	0
16 <i>Purchased Services</i>	1,316,542	6,331,394	6,135,977	1,359,883	934,500	934,500
17 <i>Fixed Charges</i>	218,797	180,405	180,405	286,385	267,084	267,084
18 <i>Grants, Contributions, Indemnities</i>	0	2,810,000	8,310,000	5,500,000	0	0
19 <i>Intergovernmental Support</i>	4,105,176	3,678,050	3,678,050	4,332,072	3,748,842	3,748,842
20 <i>Capital Outlay</i>	3,707,901	365,000	3,019,225	1,483,297	0	0
21 <i>Vehicle Replacements</i>	36,875	210,000	297,681	174,687	0	0
22 <i>Contingency</i>	0	100,000	100,000	0	100,000	100,000
23 <i>Transfers Out:</i>						
24 <i>Rueter Hess Recreation Area</i>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
25 <i>Total Transfers Out</i>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
26 <i>Encumbrances Re-appropriated (Supplemental #01-25)</i>						2,416,228
27 <i>Supplemental Appropriation #2 (4-22-25)</i>						1,976,523
28 <i>Supplemental Appropriation - #3 (6-24-25)</i>						718,009
29 <i>Supplemental Appropriation - #4 (8-12-25)</i>						300,000
30 <b>Total Expenditures and Transfers Out</b>	<b><u>\$ 10,772,606</u></b>	<b><u>\$ 17,077,947</u></b>	<b><u>\$ 25,124,436</u></b>	<b><u>\$ 15,529,069</u></b>	<b><u>\$ 8,104,494</u></b>	<b><u>\$ 13,515,254</u></b>
31 <i>Change In Fund Balance</i>	15,690,084	1,797,307	(5,868,122)	6,238,992	11,124,715	6,442,582
32 <b>Ending Fund Balance</b>	<b><u>\$ 49,512,339</u></b>	<b><u>\$ 44,510,256</u></b>	<b><u>\$ 43,644,217</u></b>	<b><u>\$ 55,751,331</u></b>	<b><u>\$ 56,382,910</u></b>	<b><u>\$ 62,193,913</u></b>
<b><u>Fund Balance Detail</u></b>						
33 <i>Non-spendable Fund Balance</i>	\$ 90	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
34 <i>Restricted Fund Balance - Required Per Policy</i>	777,783	12,061,186	2,245,753	1,462,109	875,449	1,049,676
35 <i>Restricted Fund Balance - Available</i>	<u>48,734,466</u>	<u>32,449,070</u>	<u>41,398,464</u>	<u>54,289,222</u>	<u>55,507,461</u>	<u>61,144,237</u>
36 <i>Committed Fund Balance</i>	0	0	0	0	0	0
37 <i>Assigned Fund Balance</i>	0	0	0	0	0	0
38 <b>Ending Fund Balance</b>	<b><u>\$ 49,512,339</u></b>	<b><u>\$ 44,510,256</u></b>	<b><u>\$ 43,644,217</u></b>	<b><u>\$ 55,751,331</u></b>	<b><u>\$ 56,382,910</u></b>	<b><u>\$ 62,193,913</u></b>

**Douglas County Government**  
**Solid Waste Disposal Fund (Fund 275)**  
**Fund Summary**

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$ 94,490</b>	<b>\$30,670</b>	<b>\$ 6,417</b>	<b>\$ 6,417</b>	<b>\$ 157,095</b>	<b>\$ 430,842</b>
<b><u>Revenues</u></b>						
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Charges for Services	47,146	60,000	60,000	76,932	65,000	65,000
4 Intergovernmental	0	0	0	0	0	0
5 Earnings on Investments	0	0	0	0	0	0
6 Other Revenues	0	0	0	203,466	20,000	20,000
7 Transfers In	0	0	275,950	275,950	0	0
8 Supplemental Appropriation - #4 (8-12-25)						124,580
<b>9 Total Revenues and Transfers In</b>	<b>\$ 47,146</b>	<b>\$60,000</b>	<b>\$335,950</b>	<b>\$ 556,348</b>	<b>\$ 85,000</b>	<b>\$ 209,580</b>
<b><u>Expenditures by Function</u></b>						
10 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
11 Supplies	0	0	0	0	0	0
12 Purchased Services	7,200	0	175,000	21,375	0	0
13 Fixed Charges	128,020	90,000	165,000	110,548	110,000	110,000
14 Intergovernmental Support	0	0	0	0	0	0
15 Interdepartmental Charges	0	0	0	0	0	0
16 Capital Outlay	0	0	0	0	0	0
17 Contingency	0	0	0	0	0	0
18 Transfers Out - General Fund	0	0	0	0	0	0
19 Supplemental Appropriation - #4 (8-12-25)						124,580
<b>20 Total Expenditures and Transfers Out</b>	<b>\$ 135,220</b>	<b>\$90,000</b>	<b>\$340,000</b>	<b>\$ 131,923</b>	<b>\$ 110,000</b>	<b>\$ 234,580</b>
21 Change In Fund Balance	(88,073)	(30,000)	(4,050)	424,425	(25,000)	(25,000)
<b>22 Ending Fund Balance</b>	<b>\$ 6,417</b>	<b>\$ 670</b>	<b>\$ 2,367</b>	<b>\$ 430,842</b>	<b>\$ 132,095</b>	<b>\$ 405,842</b>
<b><u>Fund Balance Detail</u></b>						
23 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
24 Restricted Fund Balance	0	0	0	0	0	0
25 Committed Fund Balance	0	0	0	0	0	0
26 Assigned Fund Balance	6,417	670	2,367	430,842	132,095	405,842
<b>27 Ending Fund Balance</b>	<b>\$ 6,417</b>	<b>\$ 670</b>	<b>\$ 2,367</b>	<b>\$ 430,842</b>	<b>\$ 132,095</b>	<b>\$ 405,842</b>

**Douglas County Government**  
**American Recovery Plan Act Fund (Fund 296)**  
**Fund Summary**

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$ 1,067,968</b>	<b>\$ 0</b>	<b>\$ 3,726,030</b>	<b>\$ 3,726,030</b>	<b>\$ 4,322,680</b>	<b>\$ 8,063,689</b>
<b><u>Revenues</u></b>						
2 <i>Taxes</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 <i>Intergovernmental</i>	8,808,052	0	45,302,400	8,049,420	0	0
4 <i>Earnings on Investments</i>	2,979,501	0	1,810,045	2,638,693	0	0
5 <i>Miscellaneous Revenues</i>	0	0	0	0	0	0
6 <i>Other Financing Sources</i>	0	0	0	3,882,726	0	0
7 <i>Supplemental Appropriation - #3 (6-24-25)</i>						41,963,026
8 <i>Supplemental Appropriation - #4 (8-12-25)</i>						330,000
<b>9 Total Revenues and Transfers In</b>	<b>\$ 11,787,553</b>	<b>\$ 0</b>	<b>\$ 47,112,445</b>	<b>\$ 14,570,839</b>	<b>\$ 0</b>	<b>\$ 42,293,026</b>
<b><u>Expenditures by Function</u></b>						
10 <i>Personnel</i>	\$ 1,178,297	\$ 0	\$ 1,082,742	\$ 1,459,064	\$ 0	\$ 0
11 <i>Supplies</i>	2,451	0	150	5,488	0	0
12 <i>Controllable Assets</i>	1,599	0	0	0	0	0
13 <i>Purchased Services</i>	1,998,009	0	7,738,401	1,091,468	0	0
14 <i>Fixed Charges</i>	0	0	0	0	0	0
15 <i>Grants and Contributions</i>	1,536,788	0	41,453,576	5,926,662	0	0
16 <i>Intergovernmental Support Svcs.</i>	0	0	326,963	0	0	0
17 <i>Capital Outlay</i>	4,412,346	0	236,644	1,750,498	0	0
18 <i>Contingency</i>	0	0	0	0	0	0
19 <i>Transfers Out</i>	0	0	0	0	0	0
20 <i>Encumbrances Re-appropriated (Supplemental #01-25)</i>						2,401,507
21 <i>Supplemental Appropriation - #3 (6-24-25)</i>						47,625,208
22 <i>Supplemental Appropriation - #4 (8-12-25)</i>						330,000
<b>23 Total Expenditures and Transfers Out</b>	<b>\$ 9,129,491</b>	<b>\$ 0</b>	<b>\$ 50,838,476</b>	<b>\$ 10,233,180</b>	<b>\$ 0</b>	<b>\$ 50,356,715</b>
24 <i>Change In Fund Balance</i>	2,658,062	0	(3,726,031)	4,337,659	0	(8,063,689)
<b>25 Ending Fund Balance</b>	<b>\$ 3,726,030</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 8,063,689</b>	<b>\$ 4,322,680</b>	<b>\$0</b>
<b><u>Fund Balance Detail</u></b>						
26 <i>Nonspendable Fund Balance</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
27 <i>Restricted Fund Balance</i>	0	0	0	0	0	0
28 <i>Committed Fund Balance</i>	3,726,030	0	0	8,063,689	4,322,680	0
29 <i>Assigned Fund Balance</i>	0	0	0	0	0	0
<b>30 Ending Fund Balance</b>	<b>\$ 3,726,030</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 8,063,689</b>	<b>\$ 4,322,680</b>	<b>\$0</b>