

Supplemental Appropriation - 2023 Budget Amendment

Resolution No. #04-24

For Adoption on August 13, 2024



Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
GENERAL FUND - 100						
Administration - (Veterans Services)	New Revenues	06/27/23	\$1,899	\$1,899	\$0 A	\$1,899 - New revenues to be received from the Department of Military and Veteran Affairs. These funds are for the grant period of July 1, 2023 through June 30, 2024. All funds will be used to provide short term emergency assistance to Douglas County Veterans and their family members. The BOCC approved acceptance of the grant award at the June 27, 2023 business meeting.
Administration - (Local Assistance and Tribal Consistency Fund)	Committed Fund Balance	10/03/22	\$231,186	\$0	\$231,186 B	\$231,186 - New revenues received on 10/20/22 and 7/31/23 rolled into the committed fund balance of the General Fund. These funds need to be appropriated for spending authority purposes. These dollars are payable to counties that receive annual Payments in Lieu of Taxes (PILT), and can be broadly used for any governmental services.
Human Resources - Administration	New Revenues		\$92,500	\$92,500	\$0 A	\$92,500 - New revenues received on February 26, 2024 from United Healthcare Services. These additional funds will be used to offset future expenditures in the Douglas County Employee Wellness program.
Community Development - (Emergency Service Grant)	New Revenues	09/26/23	\$49,921	\$49,921	\$0 A	\$49,921 - New revenues of \$50,000 to be received from the Colorado Division of Housing (DOH). The grant award will be used to provide emergency temporary shelter through hotel vouchers to homeless individuals and families working with the Homeless Engagement Assistance and Resource Team (HEART). There is a \$50,000 County cash match, which will be met via staff time associated with the administration of this grant along with a hotel voucher paid for through Community Development Block Grant. Grant period through July 31, 2024. \$79 of the total grant award was expended in 2023.
Mental Health - (HB22-1281 Affirm Training)	New Revenues	10/10/23	\$26,897	\$26,897	\$0 A	\$26,897 - New revenues from the Colorado Department of Human Services Behavioral Health for the grant period of 7/1/23 through 6/30/24. These funds will be used to establish and expand services to address local behavioral health needs along continuum care, including services for children, youth, and families with severe needs.
Mental Health - (Congressional Directed Spend)	New Revenues	10/24/23	\$629,970	\$629,970	\$0 A	\$629,970 - New revenues to be received from Department of Health and Human Services, Substance Abuse and Mental Health Services Administration for the grant period October 1, 2023 through June 30, 2024. Funds will be used to pay intensive in-home treatment, outpatient treatment, and tech enhancement and integration. Additionally, funding support the salary and benefits for a full-time, limited benefit Youth Care Compact Navigator who will facilitate access to case management depending on youth/family needs.
Community Development - (CSBG Block Grant - Option #1)	New Revenue	03/26/24	\$26,069	\$26,069	\$0 A	\$26,059 - New revenues to be received through the Department of Local Affairs (DOLA) in Option Letter #1. These funds will be used to improve the causes and conditions of poverty throughout Douglas County. Grant period is January 1, 2024 thru September 30, 2025.
Community Development - (CSBG Block Grant - Option #2)	New Revenue	03/26/24	\$18,583	\$18,583	\$0 A	\$18,583 - New revenues to be received through the Department of Local Affairs (DOLA) in Option Letter #2. These funds will be used to improve the causes and conditions of poverty throughout Douglas County. Grant period is January 1, 2024 thru September 30, 2025.
Community Development - (CSBG Block Grant - Option #3)	New Revenue	03/26/24	\$59,657	\$59,657	\$0 A	\$59,657 - New revenues to be received through the Department of Local Affairs (DOLA) in Option Letter #3. These funds will be used to improve the causes and conditions of poverty throughout Douglas County. Grant period is January 1, 2024 thru September 30, 2025.
Community Development - (CSBG Block Grant)	New Revenue	03/26/24	\$15,005	\$15,005	\$0 A	\$15,005 - New revenues to be received through the Department of Local Affairs (DOLA). These funds will be used to improve the causes and conditions of poverty throughout Douglas County. Grant period is January 1, 2024 thru September 30, 2025.
Community Development - (Community Development Block Grant - CDBG)	New Revenue	01/08/24	\$850,000	\$850,000	\$0 A	\$850,000 - New revenues to be received from the Douglas County Housing Partnership (DCHP) to pay for land acquisition and associated costs related to the development of Ridgeway Senior Apartments. The first phase of the project is a 101-unit residential apartment community for the East Couplet District of the RidgeGate Development in Lone Tree. The project will be 100% affordable, with income limits averaging at, or below, 60% of area median income, serving an estimated 128 seniors who are 55 years of age or older.

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Community Development (Senior Council)	Assigned Fund Balance		\$6,238	\$0	\$6,238 B	\$6,238 - Assigned fund balance is being requested to be carried forward into 2024 for the Douglas County Seniors' Council. The Seniors' Council plans to utilize funds for operating supplies, postage and delivery, printing and copying, newspaper notices and advertising, training or metro meetings and professional memberships and licenses.
Community Development - (State Senior Services Grant)	New Revenues	06/27/23	\$319,371	\$319,371	\$0 A	\$824,263 - New revenues of \$319,371 via the Denver Regional Council of Governments (DRCOG). The Area Agency on Aging (AAA) grant, is to provide services to adults age sixty and older that are identified as having the greatest social and economic needs. The funding is community based services that help older adults remain independent and continue to live in their homes rather than a more expensive institutional facility. Performance period of July 1, 2023 through June 30, 2024.
Community Development - (Rockshelter)	New Revenues	06/27/23	\$14,920	\$14,920	\$0 A	\$14,920 - New revenues from the Colorado Historical Society have been received for the grant period July 26, 2023 thru July 26, 2025. Additional funds will be used to continue excavation of a rock shelter site in Castle Rock.
Sheriff - (State Criminal Alien Assistance Program - SCAAP)	New Revenues	03/12/24	\$154,896	\$154,896	\$0 A	\$154,896 - New revenues to be received from the Bureau of Justice Assistance, with the help of Justice Benefits, Inc. (JBI). These funds will offset the costs of personnel costs incurred for housing illegal aliens at the Douglas County Detention Facility. The BOCC approved this grant award at the March 12, 2024 business meeting.
Sheriff - (Law Enforcement Workforce)	New Revenues	01/09/24	\$257,000	\$257,000	\$0 A	\$257,000 - New revenues to be received from the Division of Criminal Justice for the grant period January 1, 2024 thru December 31, 2025. Grant funding will provide cardiac screening to its First Responders due to the high risk of cardiac disease in the law enforcement profession and will also assist and alleviate the high financial stress of childcare for working families within the Sheriff's Office.
Sheriff - (CO Post Capital Improvement Grant)	New Revenues	07/25/23	\$27,847	\$27,847	\$0 A	\$27,847 - New revenues to be received from the State of Colorado Office of Peace Officer Standards Training (POST) for the grant period July 1, 2023 through June 30, 2024. Fund will be used to secure training infrastructure for the training of peace officers in the State of Colorado.
Sheriff - (DOLA Backcountry Search & Rescue Grant)	Restricted Fund Balance	09/26/23	\$10,406	\$0	\$10,406 A	\$10,406 - New revenues received from the State of Colorado for the grant period July 1, 2023 through June 30, 2024. Funds were approved to purchase backcountry search and rescue related equipment, training and services. Fund MUST BE used by June 30, 2024
Sheriff - (Grey & Black Marijuana Enforcement Grant - 23-272)	New Revenues	12/06/22	\$29,088	\$0	\$29,088 A	\$29,088 - New revenues to be received from the Colorado Department of Local Affairs (DOLA) to assist local law enforcement agencies and district attorney's through local governments for the investigations and prosecutions of unlicensed marijuana cultivation and / or distribution operations. This grant period November 4, 2022 through May 31, 2024.
Sheriff - (Grey & Black Marijuana Enforcement Grant - 24-018)	New Revenues	04/09/24	\$39,641	\$39,641	\$0 A	\$39,641 - New revenues to be received from the Colorado Department of Local Affairs (DOLA) to assist local law enforcement agencies and district attorney's through local governments for the investigations and prosecutions of unlicensed marijuana cultivation and / or distribution operations. This grant period January 31, 2024 through May 31, 2026.
Sheriff - (Jail Based Behavior Incentives)	Restricted Fund Balance		\$31,647	\$0	\$31,647 B	\$31,647 - Restricted fund balance is being requested to be carried forward into fiscal year 2024. 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.
Sheriff - (Jail Based Behavioral Health Services Program - JBBHS - HB22-1326)	New Revenues	05/23/23	\$101,124	\$101,124	\$0 A	\$101,124 - New Revenues pertaining to the HB22-3206 to be received from the Colorado Department of Human Services, Behavioral Health Administration for the grant period July 1, 2023 thru June 30, 2024. All funding is to cover the costs for the Medical Assisted Treatment (MAT) medications and services that are administered to inmates in the program.
Sheriff - (Employee Wellness)	New Revenues		\$10,000	\$10,000	\$0 A	\$10,000 - New revenues were received in March 2024 (personal donation) that will be used towards programs in the Douglas County Sheriff Office (DCSO) in the area of employee wellness.
Sheriff - (Administration)	New Revenues		\$75	\$75	\$0 A	\$75 - New revenues were received in April 2024 (personal donations) that will be used towards programs in the Douglas County Sheriff Office (DCSO) Search and Rescue Program.

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Sheriff - (Colorado Correctional Treatment Board (CTB))	New Revenues	06/13/23	\$25,000	\$25,000	\$0 A	\$25,000 - New revenues will be received from the Colorado Correctional Treatment Board (CTB) to provide funding to provide transportation, backpacks, recovery support items, housing , and education materials for reintegration clients with community resources relevant to their situation. The grant period is July 1, 2023 through June 30, 2024.
Sheriff - (Peace Officer Counsel)	New Revenues	04/09/24	\$295,860	\$295,860	\$0 A	\$298,860 - New grant revenues received from the Department of Local Affairs to provide on-scene response services to support peace officers handling of persons with mental health disorders and counseling services for peace officers. The grant cycle for the POMH is March 21, 2024 through June 30, 2026. The BOCC officially approved grant acceptance on 4/9/2024.
Sheriff - (Peace Officer Mental Health Grant - POMH)	New Revenues	05/09/23	\$35,441	\$35,441	\$0 A	\$35,441 - New revenues to be received from the Department of Local Affairs (DOLA) for the 2023 Peace Officers Mental Health Support Grant Program. Services include: on-scene response services to support peace officers' handling of persons with mental health disorders, and counseling services to peace officers. The grant cycle for the POMH is April 14, 2023 through June 30, 2024. The BOCC officially approved grant acceptance on 5/9/2023.
Sheriff - (Grey & Black Marijuana Enforcement Grant)	New Revenues		\$3,500	\$3,500	\$0 A	\$3,500 - New revenues from the sale of electronic bikes at JJ Kane Auction will be used to purchase new Stealth Micro tracker and Airtime from CovertTrack. The bikes sold at auction were originally purchased with grant funds received from the Department of Local Affairs (DOLA).
Sheriff - (Mental Health Data Diversion Grant)	New Revenues	01/09/24	\$683,300	\$683,300	\$0 A	\$683,300 - New revenues received from the Colorado Department of Human Services Office of Civil and Forensic Mental Health and the Competency Fines Committee to fund the DCSO Mental Health Diversion Project. The grant award includes funding for ForceMetrics software, a new data analytical software platform that can search multiple sources of data and display that information in a single dashboard format. The grant period is from July 1, 2024 through August 31, 2025. There is no cash match required by Douglas County.

TOTAL GENERAL FUND

\$4,047,041	\$3,738,476	\$308,565	
		\$3,738,476 A	New Revenues
		\$308,565 B	Prior Year Fund Balance

* The new amended budget for the General Fund is \$210,515,221

ROAD AND BRIDGE FUND - 200

CIP - Stormwater Priority Projects	New Revenues		\$39,891	\$39,891	\$0	\$39,891 - New revenues received from Denver Southeast Suburban Water and Sanitation District (formally Pinery Water and Sanitation) as reimbursement to Douglas County for fronting their portion of the Hillside Way Waterline Repair Project in the Pinery Subdivision completed in 2024.
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TOTAL ROAD & BRIDGE FUND

\$39,891	\$39,891	\$0
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* The new amended budget for the Road & Bridge Fund is \$87,567,788

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HUMAN SERVICES FUND - 210

Administration	New Revenue		\$17,500	\$17,500	\$0	<p>\$17,500 - new revenues to be received from the Colorado Department of Health Care Policy and Financing (HCPF) for reimbursements related to county Medical Assistance staff retention and rewards for their performance, customer service and dedication to their communities during the unwinding of the COVID-19 Public Health Emergency (PHE). All funds need to be expensed by 6/30/24; and will be one-time payments in the area of Personnel Services.</p>
Human Services - (Administration)	Assigned Fund Balance		\$38,800	\$0	\$38,800 B	<p>\$38,800 - Assigned fund balance is being requested to add office space at the Human Services building. A three-person office is being added to for the critical response team (CRT) members, along with updates to the Louviers Conference room and file closet in the Human Services Building. Original request was placed on the 12/12/23 supplemental appropriation; no expenditures incurred so funding rolled back into fund balance at year-end.</p>
Human Services - (Administration)	New Revenues/Assigned Fund Balance		\$136,436	\$109,149	\$27,287	<p>\$136,436 - New State and Federal revenues will be received in 2024 (30%/50% respectively) to help offset the continued Public Health Emergency workload. The Douglas County County Manager approved the addition of two limited benefited employees, which requires a 20% contribution from the Human Services fund assigned fund balance. It is hoped these two additional hires will be continued at minimum through 2024.</p>

TOTAL HUMAN SERVICES FUND **\$192,736** **\$126,649** **\$66,087**

* The new amended budget for the Human Services Fund is \$59,778,833.

DC HEALTH DEPARTMENT FUND - 217

Douglas County Health Department - Nurse Support	New Revenues		\$163,600	\$163,600	\$0	<p>\$163,600 - New Revenues as part of the Memorandum of Understanding (MOU) between the Douglas County BOCC, Board of Health, and Douglas County Human Services for grant period of July 1, 2023 through June 30, 2024. As part of the agreement, the DC Human Services department will reimburse the BOH for the Nurse Support Program (NSP) for home-visits designed to support and help families stay together, prevent out-of-home placements, reduce unintended pregnancies, and / or provide prenatal education and psychosocial support for pregnant women, women or relative caregivers with children under the age of one, or with older children with mental or physical health diagnoses that require additional support.</p>
Douglas County Health Department - WIC Mini Lactation Grant	New Revenues		\$8,050	\$8,050	\$0	<p>\$8,050 - New revenues from the State of Colorado, Department of Public Health Environment to provide financial support for breastfeeding training to staff, to include Certified Lactation Counselor (CLC) training and exam fees and participation at the Colorado Lactation conference. Additionally, the funds will be used to purchase lactation toolboxes, pay registration fees for participation in Sky Ridge Medical Center's Bumps and Babies event, purchase staff support items, breast milk storage bags and reusable breast pads for breastfeeding families.</p>
Douglas County Health Department - Preschool Development Grant (PDG)	New Revenues		\$6,500	\$6,500	\$0	<p>\$6,500 - New revenues to be received from the Office of the Administration for Children and Families to purchase gift cards for pre-school development programs. All grant funds were used by the deadline of March 2024. This supplemental will provide spending authority and recognize the revenues to offset the increased expenditures to implement the program.</p>
Douglas County Health Department - Food Net	New Revenues	BOH 3/14/24	\$6,479	\$6,479	\$0	<p>\$6,479 - New revenues to be received from the State of Colorado to improve surveillance and investigation of foodborne disease and foodborne outbreaks by conducting active surveillance for foodborne pathogens in the Food Net catchment arena. This project is intended to incorporate supplemental clinical, laboratory and risk factor data collection into the existing set infrastructure for investigation of case, and the project will conduct special studies to enhance understanding of the epidemiology of foodborne disease and protect the health of residents of Colorado. The performance of the work performed is January 1, 2024 through December 31, 2024.</p>

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Douglas County Health Department - Pertussis - Emergency Infections	New Revenues	BOH 3/14/24	\$5,178	\$5,178	\$0	\$5,178 - New revenues to be received from the State of Colorado to better understand the occurrence and burden of pertussis in the United States and support the development of improved control measures. This project includes surveillance and investigation of suspect pertussis cases in Douglas County. The project will provide improved pertussis surveillance data through in-depth investigations of all reported pertussis cases in Douglas County. The performance of the works performed in January 1, 2024 through December 31, 2024.
Douglas County Health Department - Administration	New Revenues		\$199,852	\$199,852	\$0	\$199,852 - New revenues received from the Colorado Department of Public Health and Environment (CDPHE) for the period of July 1, 2023 thru June 30, 2024 have been received to help ensure the Core Public Health Services, which includes Maternal and Child Health (MCH) within Douglas County.
Douglas County Health Department - Early Childhood Council	New Revenues / Committed Fund Balance		\$47,781	\$45,006	\$2,775	\$45,006 - New revenues of \$45,006 received in 2024, and \$2,775 of committed fund balance needs to be appropriated for spending authority. Revenues are reimbursements collected from student fees, and will be used for operational costs associated with the Early Childhood Development program.
Douglas County Health Department - Early Childhood Grant Program	New Revenues	BOH 4/23/24	\$43,445	\$43,445	\$0	\$43,445 - New revenues from the Colorado Department of Early Childhood for grant period July 1, 2023 thru September 30, 2026. The purpose of the grant program is to expand access and availability of licensed child care throughout Douglas County.

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TOTAL DC HEALTH DEPARTMENT FUND

\$480,885 \$478,110 \$2,775

* The new amended budget for the DC Health Department Fund is \$6,286,165

LAW ENFORCEMENT AUTHORITY FUND - 220

Sheriff - (Click It or Ticket - CIOT)	New Revenues	03/26/24	\$20,000	\$20,000	\$0	\$20,000 of new revenues received from the Colorado Department of Transportation (CDOT) for seatbelt enforcement operations in Douglas County. The grant period was April 1, 2024 through August 2, 2024.
Sheriff - (Other DUI Enforcement Grants)	New Revenues	07/11/23	\$23,555	\$23,555	\$0 A	\$23,555 - New revenues were accepted by the BOCC on July 11th, 2023 and need to be recognized prior to the funds being spent. Funding will be received from Colorado Department of Transportation (CDOT) for working High Visibility Enforcement (HVE) /Driving Under the Influence (DUI) enforcement operations within Douglas County. The grant period is July 1, 2023 through June 30, 2024.

\$43,555 \$43,555 \$0

* The new amended budget for the Law Enforcement Authority Fund is \$36,313,129

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SCHOOL SAFETY AND SECURITY FUND - 221

Safety and Mental Health	Assigned Fund Balance	05/13/19	\$749,828	\$0	\$749,828	\$749,828 - Assigned fund balance is being requested to be carried forward into fiscal 2024. This amount in the unspent portion of the \$10M that was allocated by the BOCC for school safety and mental health initiatives throughout the Douglas County School District.
Safety and Mental Health (Parker Core Knowledge)	New Revenues / Assigned Fund Balance	03/22/24	\$246,125	\$112,125	\$134,000	\$246,125 - New Revenues and Assigned fund balance is being requested in the amount of \$246,125 to help offset the cost of hiring a School Resource Officer to be located at Parker Core Knowledge located in Douglas County. Parker Core Knowledge agrees to equally share personnel costs and certain operating cost consistent with Douglas County School District SRO contract and other charter school contracts.

TOTAL SCHOOL SAFETY AND SECURITY FUND **\$995,953** **\$112,125** **\$883,828**

* The new amended budget for the School Safety and Security Fund is \$9,739,600.

ROAD SALES & USE TAX FUND - 230

CIP - (US85 Plum Creek Road)	New Revenues		\$590,505	\$590,505	\$0	\$590,505 - new revenues received from developer of Plum Creek. These funds will go towards the continuation of the US85 Corridor project.
CIP - (Waterton Road)	New Revenues		\$749,659	\$749,659	\$0	\$749,659 - new revenues received from Sterling Ranch CAB for their contribution to the Waterton Road. These funds will go towards Waterton Road and Titan Parkway / US 85 Improvements. Revenues collected 3/12/24.
CIP - (US Hwy 85 Improvements)	Assigned Fund Balance		(\$1,882,698)	\$0	(\$1,882,698)	(\$1,882,698) - The transfer to the Transportation fund, (fund 235) for revenues from the Colorado Department of Transportation (CDOT) as part of the Intergovernmental Agreement for the construction of US85 are being reduced. This correction is needed to reflect the new reconciliation provided by the Finance division that has been revised by the County Auditors and presented in the 2023 ACFR. A similar reduction will be made in fund 235. The US 85 Capital Improvement project is a multi-year project requiring partnering with CDOT and other agencies to improve transportation efforts in Douglas County.
CIP - (US 85 Sterling Ranch Contribution)	New Revenues		\$1,021,680	\$1,021,680	\$0	\$1,021,680 - new revenues received from Sterling Ranch CAB for their contribution to the US 85 Capital Improvement project. These funds will go towards Waterton Road and Titan Parkway / US 85 Improvements. Revenues collected 7/5/24.

TOTAL ROAD SALES & USE TAX FUND **\$479,146** **\$2,361,844** **(\$1,882,698)**

* The new amended budget for the Road Sales & Use Tax Fund is \$117,735,848.

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RUETER-HESS RECREATION AREA FUND - 245

Docks	Restricted Fund Balance		\$250,000	\$0	\$250,000	\$250,000 - Restricted fund balance is being requested for phase 1 of 2 for dock improvements at the reservoir. The fluctuating water level coupled with the rugged and unimproved shoreline at Rueter-Hess make it difficult for visitors to launch their watercraft and fish from the shore. Adding docks is a top priority to improve the customer experience.
Entrance Improvements	Restricted Fund Balance		\$110,000	\$0	\$110,000	\$110,000 - Restricted fund balance is being requested for entrance station and roadway improvements. Due to recent flooding damage, this project is being prioritized in 2024.
Safety Boat	Restricted Fund Balance		\$150,000	\$0	\$150,000	\$150,000 - Restricted fund balance is being requested for windsurfing docks / boat to enable staff to assist visitors in stressful or dangerous situations, as well as maintain docks and buoy lines.
Windsurfing Supplies and Materials	Restricted Fund Balance		\$11,600	\$0	\$11,600	\$11,600 - Restricted fund balance is being requested to improve water-based recreation and fishing area by adding additional buoys at the reservoir.
Rental Boats	Restricted Fund Balance		\$25,000	\$0	\$25,000	\$25,000 - Restricted fund balance for the purchase of more stable, family-friendly rental boats to be used on recreational activities.

TOTAL RUETER-HESS RECREATION AREA FUND		\$546,600	\$0	\$546,600	
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* The amended budget for the Rueter-Hess Recreation Area Fund is \$1,392,576.

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PARKS & OPEN SPACE SALES & USE TAX FUND - 250

Open Space (Tax Acquisition)	Restricted Fund Balance		\$5,500,000	\$0	\$5,500,000	\$5,500,000 - Restricted Fund balance is being used in partnership with the Town of Castle Rock to acquire the Lost Canyon Ranch. Preserving this 682-acre ranch creates a new recreation opportunity in Douglas County. This property also provides a critical habitat for wildlife and will serve as a wildlife movement corridor between Castle Rock, Castlewood Canyon State Park, and Douglas County's Prairie Canyon Ranch Open Space.
Parks - Local Parks	Restricted Fund Balance		\$710,000	\$0	\$710,000	\$710,000 - Restricted fund balance is being requested to complete various outstanding work that was not complete in 2023. Items include: \$50,000 in synthetic turf rejuvenation for the long-term durability and safety of players on the fields, \$110,000 for capital equipment that was delayed in 2023 due to unforeseen manufacturing delays, \$150,000 in additional tree replacements throughout Douglas County Parks, and \$400,000 for additional contracted services in the area of electrical, design, and fence replacement.
Parks - Highline Canal	Restricted Fund Balance		\$174,000	\$0	\$174,000	\$174,000 - Restricted fund balance is being requested for the High Line Canal Conservancy to design and connect Douglas County's portion to the High Line Canal trail. Funds are needed to continue engineering and design of this project.
Parks - Plum Creek Trail	Restricted Fund Balance		\$250,000	\$0	\$250,000	\$250,000 - Restricted fund balance is being requested for continued work on the Plum Creek Trail for trail connectivity on three proposed trails (Lone Tree to Castle Pines, Castle Pines to Castle Rock, Plum Creek Trail). Each stretch is in varying stages of readiness for construction. Once the feasibility study on the project is complete, the BCC will work on prioritizing the connection projects.
Parks - East / West Regional Trail	Restricted Fund Balance		\$425,000	\$0	\$425,000	\$425,000 - Restricted fund balance is being requested for signage (mile markers, directional, trail ID, and trailhead maps) for the 28 miles of East / West Regional Trail. The project requires multiple contracts, including master planning, construction, fabrication, and installation.

TOTAL OPEN SPACE SALES & USE TAX FUND **\$7,059,000** **\$0** **\$7,059,000**

* The new amended budget for the Parks and Open Space Sales & Use Tax Fund is \$24,692,606

CONSERVATION TRUST FUND - 260

Bluffs Regional Park	Restricted Fund Balance		\$445,325		\$445,325	\$445,325 - Restricted fund balance is being requested for continued work at Bluffs Regional Park for work related to trail resurfacing.
Macanta Regional Park	Restricted Fund Balance		\$1,200,000		\$1,200,000	\$1,200,000 - Restricted fund balance is being requested to allow for project completion. Due to additional work and analytics related to the sales tax extension, the design documents for the Macanta park were delayed until 2024. The additional funding will allow for the location and extent process to be completed and final bid for the project will be complete in 2024.

TOTAL CONSERVATION TRUST FUND **\$1,645,325** **\$0** **\$1,645,325**

* The new amended budget for the Conservation Trust Fund is \$2,945,325

RM HIGH INTENSITY DRUG TRAFFIC AREA FUND - 295

RMHIDTA (Intelligence Initiative)	New Revenue		\$1,558,487	\$1,558,487	\$0 A	\$1,558,487 - Intelligence Initiative Modifications #6,7,11,12,13,14. - Reprogramming of funds to Local Task Forces within the region. Modifications 6,7,11 approved by BOCC on 11/7/23, modification #12 approved by BOCC 12/5/23, Modification #13, approved by BOCC on 12/23/23, and modification #14 approved by BOCC on 3/26/24.
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For Adoption on August 13, 2024



Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
RMHIDTA (Management and Coordination)	New Revenue		\$933,058	\$933,058	\$0 A	\$933,058 - Management & Coordination Modifications #6,7,11,12,13,14. Reprogramming of funds to Local Task Forces within the region. Modifications 6,7,11 approved by BOCC on 11/7/23, modification #12 approved by BOCC 12/5/23, Modification #13, approved by BOCC on 12/23/23, and modification #14 approved by BOCC on 3/26/24.
RMHIDTA (Training)	New Revenue		\$319,820	\$319,820	\$0 A	\$933,058 - Training Modifications #6,7,11,12,13,14. Reprogramming of funds to Local Task Forces within the region. Modifications 6,7,11 approved by BOCC on 11/7/23, modification #12 approved by BOCC 12/5/23, Modification #13, approved by BOCC on 12/23/23, and modification #14 approved by BOCC on 3/26/24.
TOTAL RM HIGH INTENSITY DRUG TRAFFIC FUND			\$2,811,365	\$2,811,365	\$0	
* The new amended budget for the Rocky Mountain High Intensity Drug Traffic Area Fund is \$4,020,308.						
AMERICAN RESCUE PLAN ACT FUND - 296						
American Rescue Plan Act	Assigned Fund Balance		\$45,302,400	\$45,302,400	\$0	\$45,302,400 New revenues fund balance is being reappropriated to fiscal 2024 to offset all Douglas County obligations as they relate to the American Rescue Plan Act (ARPA) funding.
TOTAL AMERICAN RESCUE PLAN ACT FUND			\$45,302,400	\$45,302,400	\$0	
* The new amended budget for the American Rescue Plan Act Fund is \$50,838,476						
TOTAL ALL FUNDS - 2024 SUPPLEMENTAL			<u>\$63,643,897</u>	<u>\$55,014,415</u>	<u>\$8,629,482</u>	

Douglas County Government
2024 Amended Budget Rollforward

Funds	2024 Adopted Budget	#24-01 Amended (3/26/24)	#24-02 Amended (5/14/24)	#24-03 Amended (6/25/24)	#24-04 Amended (8/13/24)	#24-05 Amended	Total Amended Budget	% Change Adopted Budget	Transfer In	Total Budget Appropriations	
Revenues											
100 General	156,000,300		415,884	1,600,000	3,738,476		161,754,660	3.7%	30,568,625	192,323,285	
200 Road & Bridge	64,691,100				39,891		64,730,991	0.1%		64,730,991	
210 Human Services	55,900,111		30,000		126,649		56,056,760	0.3%	3,460,366	59,517,126	
215 Developmental Disabilities	8,919,500						8,919,500	0.0%		8,919,500	
217 DC Health Department	3,932,381				478,110		4,410,491	100.0%	2,123,247	6,533,738	
220 Law Enforcement Authority	31,674,550				43,555		31,718,105	0.1%	4,385,100	36,103,205	
221 Safety and Mental Health	8,111,600				112,125		8,223,725	100.0%	625,000	8,848,725	
225 Infrastructure Fund	0						0			0	
230 Road Sales & Use Tax	44,712,360				2,361,844		47,074,204	5.3%		47,074,204	
235 Transportation Infrastructure Sales & Use Tax	20,045,600						20,045,600	0.0%		20,045,600	
240 Justice Center Sales & Use Tax	27,407,725						27,407,725	0.0%		27,407,725	
245 Rueter-Hess Recreation	665,000						665,000	100.0%		665,000	
250 Parks and Open Space Sales & Use Tax	18,875,254						18,875,254	0.0%	250,000	19,125,254	
260 Conservation Trust	1,450,000						1,450,000	0.0%		1,450,000	
265 Lincoln Station Sales Tax Improvement	50,000						50,000	0.0%		50,000	
275 Waste Disposal	60,000						60,000	0.0%		60,000	
280 Woodmoor Mountain	38,400						38,400	0.0%		38,400	
295 Rocky Mountain HIDTA	1,208,943				2,811,365		4,020,308	232.5%		4,020,308	
296 American Rescue Plan Act (ARPA)	0	1,810,045			45,302,400		47,112,445	100.0%		47,112,445	
297 Property Tax Relief	38,260,800						38,260,800	0.0%		38,260,800	
330 Capital Expenditures	0						0	0.0%		0	
350 LID Capital Construction	96,400						96,400	0.0%		96,400	
390 Capital Replacement	0						0	0.0%		0	
410 Debt Service	0						0	0.0%		0	
620 Employee Benefits Self-Insurance	2,716,500						2,716,500	0.0%		2,716,500	
630 Liability and Property Self-Insurance	3,533,400						3,533,400	0.0%		3,533,400	
640 Medical Insurance Self-Insurance	27,617,000						27,617,000	0.0%		27,617,000	
Total All Funds	515,966,924	1,810,045	445,884	1,600,000	55,014,415	0	574,837,268	11.4%	41,412,338	616,249,606	
Expenditures											
	2024 Adopted Budget	#24-01 Amended (3/26/24)	#24-02 Amended	#24-03 Amended	#24-04 Amended	#24-05 Amended	Adjustments	Total Amended Budget	% Change	Transfer Out	Total Budget Appropriations
100 General	184,937,982	4,628,934	5,376,712	930,839	4,047,041			199,921,508	8.1%	10,593,713	210,515,221
200 Road & Bridge	75,211,082	4,050,997			39,891			79,301,970	5.4%	107,000	79,408,970
210 Human Services	59,541,097				192,736			59,733,833	0.3%		59,733,833
215 Developmental Disabilities	8,919,500							8,919,500	0.0%		8,919,500
217 DC Health Department	5,649,691	74,342			480,885			6,204,918	100.0%		6,204,918
220 Law Enforcement Authority	36,011,144	214,430			43,555			36,269,129	0.7%		36,269,129
221 Safety and Mental Health	8,734,685	8,962			995,953			9,739,600	11.5%		9,739,600
225 Infrastructure Fund	558,645							558,645	0.0%		558,645
230 Road Sales & Use Tax	105,561,129				479,146			106,040,275	0.5%	750,000	106,790,275
235 Transportation Infrastructure Sales & Use Tax	84,747,429							84,747,429	0.0%	500,000	85,247,429
240 Justice Center Sales & Use Tax	7,816,428	3,342,215						11,158,643	42.8%	27,452,725	38,611,368
245 Rueter-Hess Recreation	845,976				546,600			1,392,576	100.0%		1,392,576
250 Parks and Open Space Sales & Use Tax	16,827,947	555,659			7,059,000			24,442,606	45.3%	250,000	24,692,606
260 Conservation Trust	1,300,000				1,645,325			2,945,325	0.0%		2,945,325
265 Lincoln Station Sales Tax Improvement	50,000							50,000	0.0%		50,000
275 Waste Disposal	90,000							90,000	0.0%		90,000
280 Woodmoor Mountain	40,560							40,560	0.0%		40,560
295 Rocky Mountain HIDTA	1,184,043				2,811,365			3,995,408	237.4%	24,900	4,020,308
296 American Rescue Plan Act (ARPA)	0	5,536,076			45,302,400			50,838,476	100.0%		50,838,476
297 Property Tax Relief	38,260,800							38,260,800	0.0%		38,260,800
330 Capital Expenditures	1,653,200	142,729						1,795,929	8.6%		1,795,929
350 LID Capital Construction	2,500							2,500	0.0%	744,000	746,500
390 Capital Replacement	0							0	0.0%	990,000	990,000
410 Debt Service	0							0	0.0%		0
620 Employee Benefits Self-Insurance	2,716,500							2,716,500	0.0%		2,716,500
630 Liability and Property Self-Insurance	3,533,400	147,680						3,681,080	4.2%		3,681,080
640 Medical Insurance Self-Insurance	27,617,000							27,617,000	0.0%		27,617,000
Total All Funds	671,810,738	18,702,024	5,376,712	930,839	63,643,897	0	760,464,210	13.2%	41,412,338	801,876,548	

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

**Douglas County Government
General Fund (Fund 100)**

	Fund Summary					
	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget
1 Beginning Fund Balance	\$ 74,202,805	\$ 35,541,950	\$ 56,512,945	\$ 56,512,945	\$ 35,180,366	\$ 51,413,343
Revenues						
2 Taxes	\$ 98,325,261	\$ 97,772,400	\$ 97,772,400	\$ 98,407,099	\$ 113,918,975	\$ 113,918,975
3 Licenses and Permits	9,218,162	8,194,700	8,444,700	9,679,154	7,775,825	7,775,825
4 Intergovernmental	11,969,127	433,750	8,627,352	5,862,577	510,750	510,750
5 Charges for Services	25,018,442	24,050,350	24,068,690	24,626,121	25,579,950	25,579,950
6 Fines and Forfeits	127,764	111,800	111,800	122,994	125,400	125,400
7 Earnings on Investments	(14,895,833)	3,500,000	3,500,000	11,076,365	7,250,000	7,250,000
8 Donations and Contributions	264,822	240,000	256,000	222,720	260,000	260,000
9 Other Revenues	3,146,885	607,200	1,308,808	8,288,447	579,400	579,400
<i>Transfers In:</i>						
10 Capital Replacement Fund	1,053,845	372,000	372,000	372,000	990,000	990,000
11 Road & Bridge Fund	107,000	107,000	1,532,000	1,532,000	107,000	107,000
12 Transportation Infrastructure	0	0	0	0	500,000	500,000
13 Justice Center Sales Tax Fund	28,561,315	29,511,700	30,041,100	28,050,540	27,452,725	27,452,725
14 Law Enforcement Authority	0	0	0	0	0	0
15 Road Sales Tax Fund-Engineering Svc	500,000	500,000	500,000	500,000	750,000	750,000
16 RMHIDTA	24,900	1,900	24,900	24,900	24,900	24,900
17 Liability and Property Insurance Fund	0	0	858,537	858,537	0	0
18 LID Capital Construction Fund	0	0	0	0	744,000	744,000
19 Total Transfers In	<u>30,247,060</u>	<u>30,492,600</u>	<u>33,328,537</u>	<u>31,337,977</u>	<u>30,568,625</u>	<u>30,568,625</u>
20 Supplemental Appropriation (#02-24 - May 14)						415,884
21 Supplemental Appropriation (#03-24 - June 25)						1,600,000
19 Supplemental Appropriation (#04-24 - Aug 13)						3,738,476
22 Total Revenues and Transfers In	\$ 163,421,690	\$ 165,402,800	\$ 177,418,287	\$ 189,623,453	\$ 186,568,925	\$ 192,323,285
Expenditures by Function						
23 Personnel	\$ 109,402,032	\$ 120,086,066	\$ 121,712,490	\$ 118,555,703	\$ 122,109,050	\$ 122,109,050
24 Supplies	7,510,149	6,806,274	7,635,378	7,616,538	7,578,947	7,578,947
25 Controllable Assets	1,302,915	1,039,078	1,078,045	425,284	742,378	742,378
26 Purchased Services	47,503,399	41,991,410	56,881,413	43,865,270	49,192,374	49,192,374
27 Building Materials	0	0	21,000	13,870	0	0
28 Fixed Charges	7,886,563	8,292,740	9,774,042	8,105,281	9,661,624	9,661,624
29 Debt Service	640,996	0	0	4,650,882	0	0
30 Grants and Contributions	1,640,551	750,915	3,001,444	3,404,403	801,470	801,470
31 Intergovernmental Support	638,139	591,682	609,032	541,108	601,338	601,338
32 Interdepartmental Charges	(7,959,620)	(8,095,476)	(8,095,476)	(9,600,975)	(9,281,849)	(9,281,849)
33 Capital Outlay	576,748	158,000	1,204,651	474,079	42,650	42,650
34 Computer Equipment	1,300,857	1,500,000	1,672,333	1,307,136	1,500,000	1,500,000
35 Vehicle Replacements	702,296	1,092,000	2,510,626	1,691,248	990,000	990,000
36 Contingency	0	1,500,000	742,533	0	1,000,000	1,000,000
<i>Transfers Out</i>						
37 To Health Department	1,200,000	2,034,188	2,034,188	2,034,188	2,123,247	2,123,247
38 To Law Enforcement Authority Fund	1,051,500	3,115,434	4,375,684	4,077,865	4,385,100	4,385,100
39 To Capital Expenditures Fund	179,000	0	552,162	552,162	0	0
40 To LID Capital Construction Fund	2,477,329	0	0	0	0	0
41 To Human Services Fund	2,058,696	2,079,428	2,079,428	2,741,013	3,460,366	3,460,366
42 To Medical Self-Insurance Fund	3,000,000	0	0	0	0	0
43 Total Transfers Out	<u>9,966,525</u>	<u>7,229,050</u>	<u>9,041,462</u>	<u>9,405,228</u>	<u>10,593,713</u>	<u>10,593,713</u>
44 Encumbrances Re-appropriated (Supplemental #01-24)						4,628,934
45 Supplemental Appropriation (#02-24 - May 14)						5,376,712
46 Supplemental Appropriation (#03-24 - June 25)						930,839
45 Supplemental Appropriation (#04-24 - Aug 13)						4,047,041
47 Total Expenditures and Transfers Out	\$ 181,111,551	\$ 182,941,739	\$ 207,788,973	\$ 194,723,055	\$ 195,531,695	\$ 210,515,221
48 Change In Fund Balance	(17,689,860)	(17,538,939)	(30,370,686)	(5,099,602)	(8,962,770)	(18,191,936)
49 Ending Fund Balance	\$ 56,512,945	\$ 18,003,011	\$ 26,142,259	\$ 51,413,343	\$ 26,217,596	\$ 33,221,407
Fund Balance Detail						
50 Non-spendable Fund Balance	\$ 5,821,314	\$ 5,644,849	\$ 5,821,314	\$ 4,281,147	\$ 5,644,849	\$ 4,281,147
51 Restricted Fund Balance	12,016,438	10,226,161	11,610,666	12,133,311	10,651,983	11,529,233
52 Committed Fund Balance	4,627,129	363,000	1,838,745	4,583,029	62,778	-
53 Assigned Fund Balance - Required Per Policy	14,037,435	6,623,524	12,593,390	17,388,492	8,429,833	18,276,000
54 Assigned Fund Balance - Carry Forward	0	0	0	6,591,767	0	700,000
55 Assigned Fund Balance - Initiatives	20,010,629	8,500,000	10,400,000	7,649,000	1,650,000	9,300,000
56 Unassigned Available	<u>17,693,487</u>	<u>326,996</u>	<u>281,103</u>	<u>9,709,112</u>	<u>9,834</u>	<u>57,542</u>
57 Unrealized Gains & Losses Adjustment	(17,693,487)	(13,681,519)	(16,402,959)	(10,922,514)	(10,081,959)	(10,922,514)
58 Ending Fund Balance	\$ 56,512,945	\$ 18,003,011	\$ 26,142,259	\$ 51,413,343	\$ 26,217,596	\$ 33,221,407

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget
1 Beginning Fund Balance	\$ 29,860,652	\$ 22,847,022	\$ 30,547,580	\$ 30,547,580	\$ 23,154,865	\$ 36,970,336
Revenues						
2 Taxes	\$ 49,154,162	\$ 48,517,100	\$ 48,517,100	\$ 49,881,825	\$ 53,516,600	\$ 53,516,600
3 Licenses and Permits	1,086,036	936,500	936,500	877,989	891,500	891,500
4 Intergovernmental	11,847,334	9,414,225	10,941,929	12,260,444	10,230,000	10,230,000
5 Charges for Services	5,500	7,000	7,000	3,000	3,000	3,000
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	255,585	25,000	489,073	1,631,522	50,000	50,000
10 Supplemental Appropriation (#02-24 - May 14)						949,692
11 Supplemental Appropriation (#04-24 - Aug 13)						39,891
12 Total Revenues and Transfers In	\$ 62,348,617	\$ 58,899,825	\$ 60,891,602	\$ 64,654,780	\$ 64,691,100	\$ 65,680,683
Expenditures by Function						
13 Personnel	\$ 12,304,036	\$ 14,002,724	\$ 13,612,759	\$ 13,537,535	\$ 14,582,772	\$ 14,582,772
14 Supplies	1,052,455	2,650,725	1,754,644	1,179,333	2,385,686	2,385,686
15 Controllable Assets	41,590	27,600	20,600	11,345	27,600	27,600
16 Purchased Services	2,667,534	1,986,134	2,962,867	3,203,152	1,433,105	1,433,105
17 Building Materials	5,401,316	5,537,331	5,649,237	6,523,417	6,207,331	6,207,331
18 Fixed Charges	3,384,854	3,829,127	4,894,598	4,963,905	4,301,428	4,301,428
19 Grants and Contributions	(221,692)	100,000	100,000	(61,046)	100,000	100,000
20 Intergovernmental Support	9,691,815	8,243,500	8,619,352	9,029,347	9,802,245	9,802,245
21 Equipment Replacements/New	2,175,025	4,116,000	5,126,141	848,844	4,260,000	4,260,000
22 Pavement Management	19,734,295	17,554,739	18,901,314	11,528,018	17,885,942	17,885,942
23 Traffic Signal Management	0	0	0	0	0	0
24 Engineering Storm Drainage	0	6,186,264	1,052,374	0	0	0
25 Capital Projects	5,323,461	5,813,414	13,427,727	5,936,172	13,224,973	13,224,973
26 Contingency	0	1,000,000	1,000,000	0	1,000,000	1,000,000
27 Transfers Out:						
28 To General Fund	107,000	107,000	1,532,000	1,532,000	107,000	107,000
29 Total Transfers Out	107,000	107,000	1,532,000	1,532,000	107,000	107,000
30 Encumbrances Re-appropriated (Supplemental #01-24)						4,050,997
31 Supplemental Appropriation (#02-24 - May 14)						8,158,818
32 Supplemental Appropriation (#04-24 - Aug 13)						39,891
33 Total Expenditures and Transfers Out	\$ 61,661,688	\$ 71,154,558	\$ 78,653,613	\$ 58,232,024	\$ 75,318,082	\$ 87,567,788
34 Change In Fund Balance	686,928	(12,254,733)	(17,762,011)	6,422,756	(10,626,982)	(21,887,105)
35 Ending Fund Balance	\$ 30,547,580	\$ 10,592,289	\$ 12,785,569	\$ 36,970,336	\$ 12,527,883	\$ 15,083,231
Fund Balance Detail						
36 Non-spendable Fund Balance	\$ 3,040,030	\$ 2,688,761	\$ 3,040,030	\$ 3,172,732	\$ 3,040,030	\$ 3,172,732
37 Restricted Fund Balance	0	0	0	0	0	0
38 Committed Fund Balance	9,344,530	0	0	0	0	0
39 Committed - Required per policy	0	0	0	23,339,608	0	8,661,629
40 Committed Fund Balance - Initiatives	0	0	0	1,000,000	0	1,000,000
41 Committed Fund Balance - Available	0	0	0	9,457,996	0	2,248,870
42 Assigned Fund Balance - Required per policy	12,414,991	5,849,534	8,228,834	0	8,228,834	0
43 Assigned Fund Balance - Initiatives	1,000,000	1,000,000	1,000,000	0	1,000,000	0
44 Assigned Fund Balance - Available	4,748,029	1,053,994	516,705	0	259,019	0
45 Ending Fund Balance	\$ 30,547,580	\$ 10,592,289	\$ 12,785,569	\$ 36,970,336	\$ 12,527,883	\$ 15,083,231

**Douglas County Government
Human Services Fund (Fund 210)
Fund Summary**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget
1 Beginning Fund Balance	\$ 4,625,262	\$ 2,869,186	\$ 4,461,738	\$ 4,461,738	\$ 2,981,709	\$ 3,780,489
<u>Revenues</u>						
2 Taxes	\$ 3,005,493	\$ 3,031,900	\$ 3,031,900	\$ 3,008,445	\$ 4,209,600	\$ 4,209,600
3 Intergovernmental	47,454,626	47,598,906	53,573,244	47,164,006	51,126,511	51,126,511
4 Earnings on Investments	0	0	0	0	0	0
5 Other Revenues	836,661	875,000	875,000	583,904	564,000	564,000
6 Transfers In						
7 General Fund (Cost Allocation)	2,058,696	2,079,428	2,079,428	2,741,013	3,460,366	3,460,366
8 General Fund	0	0	0	0	0	0
9 Total Transfers In	<u>2,058,696</u>	<u>2,079,428</u>	<u>2,079,428</u>	<u>2,741,013</u>	<u>3,460,366</u>	<u>3,460,366</u>
10 Supplemental Appropriation (#02-24 - May 14)						30,000
11 Supplemental Appropriation (#04-24 - August 13)						126,649
12 Total Revenues and Transfers In	<u>\$ 53,355,475</u>	<u>\$ 53,585,234</u>	<u>\$ 59,559,572</u>	<u>\$ 53,497,368</u>	<u>\$ 59,360,477</u>	<u>\$ 59,517,126</u>
<u>Expenditures by Function</u>						
13 Personnel	\$ 10,665,052	\$ 12,090,990	\$ 13,843,926	\$ 12,091,407	\$ 14,432,355	\$ 14,432,355
14 Supplies	20,321	19,100	45,600	38,175	15,000	15,000
15 Controllable Assets	0	0	0	0	0	0
16 Purchased Services	3,625,524	4,178,799	5,969,901	3,873,866	4,683,852	4,683,852
17 Fixed Charges	34,232	23,256	36,256	33,921	26,976	26,976
18 Grants and Contributions	36,222,317	35,180,772	38,006,042	34,104,612	36,566,065	36,566,065
19 Interdepartmental Charges	2,899,413	3,021,176	3,021,176	3,915,735	3,816,849	3,816,849
20 Capital Outlay	52,140	0	116,700	120,902	0	0
21 Contingency	0	0	0	0	0	0
22 Supplemental Appropriation (#02-24 - May 14)						45,000
23 Supplemental Appropriation (#04-24 - August 13)						192,736
24 Total Expenditures and Transfers Out	<u>\$ 53,518,999</u>	<u>\$ 54,514,093</u>	<u>\$ 61,039,601</u>	<u>\$ 54,178,617</u>	<u>\$ 59,541,097</u>	<u>\$ 59,778,833</u>
25 Change In Fund Balance	(163,524)	(928,859)	(1,480,029)	(681,249)	(180,620)	(261,707)
26 Ending Fund Balance	<u>\$ 4,461,738</u>	<u>\$ 1,940,327</u>	<u>\$ 2,981,709</u>	<u>\$ 3,780,489</u>	<u>\$ 2,801,089</u>	<u>\$ 3,518,782</u>
<u>Fund Balance Detail</u>						
27 Non-spendable Fund Balance	\$ 4,042	\$ 11,633	\$ 4,042	\$ 8,886	\$ 4,042	\$ 8,886
28 Committed Fund Balance - Required Per Policy	0	0	0	2,275,930	0	3,116,188
29 Committed Fund Balance - Available	0	0	0	1,495,673	0	393,708
30 Assigned Fund Balance - Required Per Policy	2,753,313	3,098,203	2,467,928	0	309,241	0
31 Assigned Fund Balance - Available	1,704,383	(1,169,509)	509,739	0	(295,367)	0
32 Ending Fund Balance	<u>\$ 4,461,738</u>	<u>\$ 1,940,327</u>	<u>\$ 2,981,709</u>	<u>\$ 3,780,489</u>	<u>\$ 2,801,089</u>	<u>\$ 3,518,782</u>

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget
1 Beginning Fund Balance	\$0	\$874,982	\$844,517	\$844,517	\$1,057,127	\$ 1,548,598
<u>Revenues</u>						
2 Taxes	\$0	\$0	\$0	\$0	\$0	\$0
3 Intergovernmental	1,309,095	4,537,467	5,723,273	2,862,942	3,194,681	3,194,681
4 Charges for Services	374,787	846,100	846,100	854,171	737,700	737,700
5 Interest on Investments	197	0	0	0	0	0
6 Miscellaneous Revenues	0	0	0	24,292	0	0
7 Transfers In						
8 From General Fund	1,200,000	2,034,188	2,034,188	2,034,188	2,123,247	2,123,247
9 Total Transfers In	1,200,000	2,034,188	2,034,188	2,034,188	2,123,247	2,123,247
10 Supplemental Appropriation (#02-24 - May 14)						81,247
11 Supplemental Appropriation (#04-24 - Aug 13)						478,110
12 Total Revenues and Transfers In	\$ 2,884,079	\$ 7,417,755	\$ 8,603,561	\$ 5,775,593	\$ 6,055,628	\$ 6,614,985
<u>Expenditures by Function</u>						
13 Personnel Services	\$1,204,149	\$4,446,171	\$4,820,182	\$3,892,211	\$4,677,200	\$4,677,200
14 Supplies	6,982	55,000	86,688	34,552	111,444	111,444
15 Controllable Assets	0	85,000	88,001	13,921	35,000	35,000
16 Purchased Services	814,311	2,186,520	3,001,146	694,949	496,541	496,541
17 Fixed Charges	14,120	80,509	80,509	265,444	29,506	29,506
18 Interdepartmental Charges	0	0	0	132,915	0	0
19 Capital Outlay	0	64,555	64,555	37,520	0	0
20 Contingency	0	500,000	500,000	0	300,000	300,000
21 Encumbrances Re-appropriated (Supplemental #01-24)						74,342
22 Supplemental Appropriation (#02-24 - May 14)						81,247
23 Supplemental Appropriation (#04-24 - Aug 13)						480,885
24 Total Expenditures and Transfers Out	\$ 2,039,562	\$ 7,417,755	\$ 8,641,081	\$ 5,071,512	\$ 5,649,691	\$ 6,286,165
25 Change in Fund Balance	844,517	0	(37,520)	704,081	405,937	328,820
26 Ending Fund Balance	\$844,517	\$874,982	\$806,997	\$1,548,598	\$1,463,064	\$1,877,418
<u>Fund Balance Detail</u>						
27 Non-spendable Fund Balance	\$31,578	\$0	\$0	\$1,460	\$0	\$1,460
28 Restricted Fund Balance	0	0	0	0	0	0
29 Committed Fund Balance	0	0	0	1,547,138	0	1,875,958
30 Assigned Fund Balance	812,939	874,982	806,997	0	1,463,064	0
31 Ending Fund Balance	\$844,517	\$874,982	\$806,997	\$1,548,598	\$1,463,064	\$1,877,418

Douglas County Government
Law Enforcement Authority Fund (Fund 220)
Fund Summary

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget
1 Beginning Fund Balance	\$ 12,804,987	\$ 8,357,784	\$ 10,919,724	\$ 10,919,724	\$ 6,639,382	\$ 7,645,303
Revenues						
2 <i>Taxes</i>	\$22,006,860	\$21,670,031	\$21,670,031	\$21,871,329	\$28,266,400	\$28,266,400
3 <i>Intergovernmental</i>	104,537	70,500	159,256	100,874	0	0
4 <i>Charges for Services</i>	1,639,060	1,686,700	1,686,700	1,698,541	2,172,450	2,172,450
5 <i>Fines and Forfeits</i>	784,518	785,000	785,000	867,570	1,092,400	1,092,400
6 <i>Earnings on Investments</i>	234,012	200,000	200,000	412,025	100,000	100,000
7 <i>Miscellaneous Revenues</i>	64,101	0	25,725	83,515	43,300	43,300
8 <i>Other Financing Sources</i>	109,743	0	0	0	0	0
9 <i>Transfers In - General Fund</i>	1,051,500	3,190,434	4,450,684	4,733,839	4,385,100	4,385,100
10 <i>Supplemental Appropriation (#04-24 - Aug 13)</i>						43,555
11 Total Revenues and Transfers In	\$ 25,994,331	\$ 27,602,665	\$ 28,977,396	\$ 29,767,693	\$ 36,059,650	\$36,103,205
Expenditures by Function						
12 <i>Personnel</i>	\$22,887,739	\$25,005,495	\$26,201,603	\$25,902,072	\$28,971,504	\$28,971,504
13 <i>Supplies</i>	466,509	544,465	636,375	582,725	627,100	627,100
14 <i>Controllable Assets</i>	37,637	36,100	306,706	276,904	217,550	217,550
15 <i>Purchased Services</i>	579,440	664,867	868,684	628,014	864,950	864,950
16 <i>Fixed Charges</i>	2,358,729	2,799,213	2,894,312	2,776,943	2,984,390	2,984,390
17 <i>Debt Service</i>	0	0	0	132,652	0	0
18 <i>Grants and Contributions</i>	40	0	152,400	138,047	0	0
19 <i>Interdepartmental Charges</i>	0	26,800	0	0	0	0
20 <i>Capital Outlay</i>	1,549,499	1,122,000	2,398,486	2,604,757	2,170,650	2,170,650
21 <i>Contingency</i>	0	175,000	77,470	0	175,000	175,000
22 <i>Transfers Out</i>	0	0	0	0	0	0
23 <i>Encumbrances Re-appropriated (Supplemental #01-24)</i>						214,430
24 <i>Supplemental Appropriation (#2-24- May 14)</i>						44,000
25 <i>Supplemental Appropriation (#04-24 - Aug 13)</i>						43,555
26 Total Expenditures and Transfers Out	\$ 27,879,593	\$ 30,373,940	\$ 33,536,036	\$ 33,042,114	\$ 36,011,144	\$36,313,129
27 <i>Change In Fund Balance</i>	(1,885,263)	(2,771,275)	(4,558,640)	(3,274,421)	48,506	(209,924)
28 Ending Fund Balance	\$ 10,919,724	\$ 5,586,509	\$ 6,361,084	\$ 7,645,303	\$ 6,687,888	\$ 7,435,379
Fund Balance Detail						
29 <i>Non-spendable Fund Balance</i>	\$9,057	\$0	\$0	\$17,392	\$0	\$17,392
30 <i>Restricted Fund Balance - Required per Policy</i>	745,000	681,000	745,000	7,197,737	745,000	7,105,359
31 <i>Restricted Available - Available</i>	0	0	0	430,174	238,535	312,628
32 <i>Committed Fund Balance</i>	897,450	0	0	0	0	0
33 <i>Committed Fund Balance - Required per policy</i>	8,608,621	4,820,586	5,576,299	-	5,704,353	0
34 <i>Committed Available</i>	659,596	84,923	39,785	0	238,535	0
35 Ending Fund Balance	\$10,919,724	\$5,586,509	\$6,361,084	\$7,645,303	\$6,687,888	\$7,435,379

**Douglas County Government
School Safety Fund (Fund 221)
Fund Summary**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget
1 Beginning Fund Balance	\$3,491,904	\$1,182,712	\$2,693,754	\$2,693,754	\$825,856	\$2,166,929
<u>Revenues</u>						
2 Taxes	\$2,845,588	\$2,870,600	\$2,870,600	\$2,848,403	\$4,281,600	\$4,281,600
3 Licenses and Permits	0	0	0	0	0	0
4 Intergovernmental	1,871,111	1,929,209	2,303,391	2,432,046	3,830,000	3,830,000
5 Charges for Services	0	0	0	0	0	0
6 Fines and Forfeits	0	0	0	0	0	0
7 Earnings on Investments	0	0	0	0	0	0
8 Other Revenues	3,481	0	0	0	0	0
9 Other Financing Sources	0	0	0	819,857	0	0
10 Transfers In - General Fund	0	0	0	0	625,000	625,000
11 Supplemental Appropriation (#04-24 - Aug 13)						112,125
12 Total Revenues and Transfers In	\$ 4,720,179	\$ 4,799,809	\$ 5,173,991	\$ 6,100,306	\$ 8,736,600	\$ 8,848,725
<u>Expenditures by Function</u>						
13 Personnel	\$4,421,509	\$4,671,168	\$4,898,052	\$4,874,639	\$6,890,880	\$6,890,880
14 Supplies	63,720	45,900	59,613	48,905	105,100	105,100
15 Controllable Assets	548	6,500	54,173	25,315	152,000	152,000
16 Purchased Services	136,694	219,500	250,118	128,628	361,275	361,275
17 Fixed Charges	651,847	137,114	146,714	116,188	244,830	244,830
18 Debt Service	0	0	0	96,657	0	0
19 Grants, Contributions	0	0	0	50	0	0
20 Intergovernmental Support	164,185	0	1,266,719	516,892	0	0
21 Capital Outlay	79,825	0	316,500	819,857	930,600	930,600
22 Contingency	0	50,000	50,000	0	50,000	50,000
23 Transfers Out	0	0	0	0	0	0
24 Encumbrances Re-appropriated (Supplemental #01-24)						8,962
25 Supplemental Appropriation (#04-24 - Aug 13)						995,953
26 Total Expenditures and Transfers Out	\$5,518,329	\$5,130,182	\$7,041,889	\$6,627,131	\$8,734,685	\$9,739,600
27 Change In Fund Balance	(798,150)	(330,373)	(1,867,898)	(526,825)	1,915	(890,875)
28 Ending Fund Balance	\$2,693,754	\$852,339	\$825,856	\$2,166,929	\$827,771	\$1,276,054
<u>Fund Balance Detail</u>						
29 Non-spendable Fund Balance	\$14,250	\$0	\$0	\$18,500	\$0	\$0
30 Restricted Fund Balance	0	0	0	0	0	0
31 Committed Fund Balance	0	0	0	689,689	0	8,962
32 Assigned Fund Balance - Required Per Policy	974,223	824,171	767,539	0	875,409	975,900
33 Assigned Fund Balance	1,705,281	28,168	58,317	1,458,740	(47,638)	291,192
34 Ending Fund Balance	\$2,693,754	\$852,339	\$825,856	\$2,166,929	\$827,771	\$1,276,054

Douglas County Government
Road Sales and Use Tax Fund (Fund 230)
Fund Summary

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget
1 Beginning Fund Balance	\$78,089,487	\$81,347,027	\$86,340,186	\$86,340,186	\$91,956,642	\$105,668,807
<u>Revenues</u>						
2 Taxes	\$43,612,986	\$43,875,200	\$43,875,200	\$42,689,818	\$43,212,360	\$43,212,360
3 Intergovernmental	5,009,927	0	2,019,749	12,076,449	0	0
4 Earnings on Investments	1,275,604	700,000	700,000	2,633,832	1,500,000	1,500,000
5 Other Revenues	9,176,093	0	913,440	3,303,759	0	0
6 Transfers In	0	0	0	0	0	0
7 Supplemental Appropriation (#02-24 - May 14)						624,652
8 Supplemental Appropriation (#04-24 - Aug 13)						2,361,844
9 Total Revenues and Transfers In	\$59,074,610	\$44,575,200	\$47,508,389	\$60,703,858	\$44,712,360	\$47,698,856
<u>Expenditures by Function</u>						
10 Personnel	\$0	\$0	\$0	\$0	\$0	\$0
11 Supplies	12	0	0	0	0	0
12 Controllable Assets	0	0	0	0	0	0
13 Purchased Services	1,164,512	0	1,142,407	3,660,422	0	0
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	30,124,353	30,800,533	33,437,753	27,917,727	39,089,002	39,089,002
19 Interdepartmental Charges	0	0	0	0	0	0
20 Capital Projects/Re-Appropriation	19,035,034	65,715,112	69,418,953	9,297,088	66,472,127	66,472,127
21 Contingency	0	0	0	0	0	0
22 Transfers Out:						
23 To General Fund	500,000	500,000	500,000	500,000	750,000	750,000
24 Total Transfers Out	500,000	500,000	500,000	500,000	750,000	750,000
25 Supplemental Appropriation (#02-24 - May 14)						10,945,573
26 Supplemental Appropriation (#04-24 - Aug 13)						479,146
27 Total Expenditures and Transfers Out	\$50,823,911	\$97,015,645	\$104,499,113	\$41,375,237	\$106,311,129	\$117,735,848
28 Change In Fund Balance	8,250,699	(52,440,445)	(56,990,724)	19,328,621	(61,598,769)	(70,036,992)
29 Ending Fund Balance	\$86,340,186	\$28,906,582	\$29,349,462	\$105,668,807	\$30,357,873	\$35,631,815
<u>Fund Balance Detail</u>						
30 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
31 Restricted Fund Balance - Required Per Policy	58,547,906	4,657,520	4,950,839	6,270,386	4,671,236	4,671,236
32 Restricted Fund Balance - Available	27,792,280	24,249,062	24,398,623	99,398,421	25,686,637	30,960,579
33 Committed Fund Balance	0	0	0	0	0	0
34 Assigned Fund Balance	0	0	0	0	0	0
35 Ending Fund Balance	\$86,340,186	\$28,906,582	\$29,349,462	\$105,668,807	\$30,357,873	\$35,631,815

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget
1 Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,257,234	\$ 2,313,518
<u>Revenues</u>						
2 Intergovernmental	\$ 0	\$ 620,000	\$ 2,413,628	\$ 2,413,628	\$ 620,000	\$ 620,000
3 Earnings on Investments	0	0	33,049	33,049	15,000	15,000
4 Other Revenues	0	0	33,076	33,076	30,000	30,000
5 Transfer-In Parks & Open Space Fund	0	250,000	250,000	250,000	250,000	250,000
6 Total Revenues and Transfers In	\$ 0	\$ 870,000	\$ 2,729,753	\$ 2,729,753	\$ 915,000	\$ 915,000
<u>Expenditures by Function</u>						
7 Personnel	\$ 0	\$ 500,000	\$ 356,015	\$ 356,015	\$ 721,476	\$ 721,476
8 Supplies	0	0	7,879	7,879	5,000	5,000
9 Controllable Assets	0	0	0	0	0	0
10 Purchased Services	0	350,000	40,383	40,383	53,000	53,000
11 Building Materials	0	0	0	0	0	0
12 Fixed Charges	0	20,000	11,958	11,958	16,500	16,500
13 Intergovernmental Support	0	0	0	0	0	0
14 Capital	0	0	0	0	0	0
15 Contingency	0	0	0	0	50,000	50,000
16 Supplemental Appropriation (#04-24 - Aug 13)						546,600
17 Total Expenditures and Transfers Out	\$ 0	\$ 870,000	\$ 416,235	\$ 416,235	\$ 845,976	\$ 1,392,576
18 Change In Fund Balance	0	0	2,313,518	2,313,518	69,024	(477,576)
19 Ending Fund Balance	\$ 0	\$ 0	\$ 2,313,518	\$ 2,313,518	\$ 2,326,258	\$ 1,835,942
<u>Fund Balance Detail</u>						
20 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21 Restricted Fund Balance - Required Per Policy	0	0	170,681	50,000	50,000	50,000
22 Restricted Fund Balance - Available	0	0	2,142,837	2,263,518	2,276,258	1,785,942
23 Committed Fund Balance	0	0	0	0	0	0
24 Ending Fund Balance	\$ 0	\$ 0	\$ 2,313,518	\$ 2,313,518	\$ 2,326,258	\$ 1,835,942

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget
1 Beginning Fund Balance	\$ 25,920,403	\$ 31,867,557	\$ 33,822,255	\$ 33,822,255	\$ 42,712,949	\$ 49,512,339
<u>Revenues</u>						
2 Taxes	\$15,931,033	\$16,081,828	\$19,044,250	\$18,143,174	\$18,365,254	\$18,365,254
Charges for Services	0	0	25,000	61,026	25,000	\$25,000
3 Intergovernmental	0	0	0	0	0	0
4 Earnings on Investments	610,074	200,000	275,000	1,985,141	400,000	400,000
5 Other Revenues	152,550	30,000	80,000	294,919	85,000	85,000
6 Transfer In						
Parks Sales & Use Tax Fund	0	0	5,886,615	5,886,615	0	0
Debt Service	0	91,473	91,815	91,815	0	0
8 Capital Replacement Fund	95,000	0	0	0	0	0
9 Total Transfers In	95,000	91,473	5,978,430	5,978,430	0	0
10 Total Revenues and Transfers In	\$16,788,657	\$16,403,301	\$25,402,680	\$26,462,690	\$18,875,254	\$18,875,254
<u>Expenditures by Function</u>						
11 Personnel	\$839,621	\$1,156,959	\$1,156,959	\$982,322	\$2,545,768	\$2,545,768
12 Supplies	135,776	623,330	598,330	153,828	595,330	595,330
13 Controllable Assets	1,049	0	26,610	1,166	12,000	12,000
14 Purchased Services	446,071	2,765,800	3,116,244	1,316,542	6,331,394	6,331,394
15 Fixed Charges	201,676	239,259	239,259	218,797	180,405	180,405
16 Debt Service	0	0	0	0	2,810,000	2,810,000
17 Grants, Contributions, Indemnities	0	0	0	0	0	0
18 Intergovernmental Support	2,848,988	2,713,100	3,813,350	4,105,176	3,678,050	3,678,050
19 Interdepartmental Charges	0	0	0	0	0	0
20 Capital Outlay	1,005,924	17,500	7,226,532	3,107,899	365,000	365,000
21 Vehicle Replacements	50,597	0	122,952	36,875	210,000	210,000
22 Major Maintenance & Repairs	328,271	0	0	600,000	0	0
23 Contingency	0	150,000	150,000	0	100,000	100,000
24 Transfers Out:						
Debt Service Fund for Series 2012	3,028,835	0	0	0	0	0
Rueter Hess Recreation Area	0	0	250,000	250,000	250,000	250,000
27 Total Transfers Out	3,028,835	0	250,000	250,000	250,000	250,000
28 Encumbrances Re-appropriated (Supplemental #01-24)						555,659
29 Supplemental Appropriation (Supplemental #04-24 - Aug 13)						7,059,000
30 Total Expenditures and Transfers Out	\$ 8,886,806	\$ 7,665,948	\$ 16,700,236	\$ 10,772,606	\$ 17,077,947	\$ 24,692,606
31 Change In Fund Balance	7,901,851	8,737,353	8,702,444	15,690,084	1,797,307	(5,817,352)
32 Ending Fund Balance	\$ 33,822,254	\$ 40,604,910	\$ 42,524,699	\$ 49,512,339	\$ 44,510,256	\$ 43,694,987
<u>Fund Balance Detail</u>						
33 Non-spendable Fund Balance	\$0	\$0	\$0	\$90	\$0	\$0
34 Restricted Fund Balance - Required Per Policy	10,835,709	9,394,458	10,783,466	10,721,133	12,061,186	11,675,161
35 Restricted Fund Balance - Available	22,269,623	31,210,452	31,741,233	38,791,116	32,449,070	32,019,826
36 Committed Fund Balance	0	0	0	0	0	0
37 Assigned Fund Balance	716,922	0	0	0	0	0
38 Ending Fund Balance	\$ 33,822,254	\$ 40,604,910	\$ 42,524,699	\$ 49,512,339	\$ 44,510,256	\$ 43,694,987

**Douglas County Government
Conservation Trust Fund (Fund 260)
Fund Summary**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget
1 Beginning Fund Balance	\$ 2,456,165	\$ 2,510,933	\$ 2,982,419	\$ 2,982,419	\$ 2,382,419	\$ 4,640,716
<u>Revenues</u>						
2 Intergovernmental	1,668,899	1,300,000	1,300,000	1,853,694	1,400,000	1,400,000
3 Earnings on Investments	36,784	25,000	25,000	109,277	50,000	50,000
4 Total Revenues and Transfers In	<u>\$ 1,705,682</u>	<u>\$ 1,325,000</u>	<u>\$ 1,325,000</u>	<u>\$ 1,962,971</u>	<u>\$ 1,450,000</u>	<u>\$ 1,450,000</u>
<u>Expenditures by Function</u>						
5 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6 Supplies	0	0	0	0	0	0
7 Controllable Assets	0	0	0	0	0	0
8 Purchased Services	0	0	0	0	0	0
9 Fixed Charges	0	0	0	0	0	0
10 Grants, Contributions, Indemnities	1,121,834	0	0	0	0	0
11 Intergovernmental Support	20,000	300,000	300,000	300,000	0	0
12 Capital Outlay:						
13 Bluffs Regional Park	0	450,000	450,000	4,674	1,300,000	1,300,000
14 Macanta Regional Park	37,595	1,200,000	1,200,000	0	0	0
15 Contingency	0	0	0	0	0	0
16 Supplemental Appropriation (#04-24 - Aug 13)						1,645,325
17 Total Expenditures and Transfers Out	<u>\$ 1,179,429</u>	<u>\$ 1,950,000</u>	<u>\$ 1,950,000</u>	<u>\$ 304,674</u>	<u>\$ 1,300,000</u>	<u>\$ 2,945,325</u>
18 Change In Fund Balance	526,254	(625,000)	(625,000)	1,658,297	150,000	(1,495,325)
19 Ending Fund Balance	<u>\$ 2,982,419</u>	<u>\$ 1,885,933</u>	<u>\$ 2,357,419</u>	<u>\$ 4,640,716</u>	<u>\$ 2,532,419</u>	<u>\$ 3,145,391</u>
<u>Fund Balance Detail</u>						
20 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21 Restricted Fund Balance - Per Policy	787,500	182,500	182,500	246,297	195,000	195,000
22 Restricted Fund Balance - Available	2,194,919	1,703,433	2,174,919	4,394,419	2,337,419	2,950,391
23 Committed Fund Balance	0	0	0	0	0	0
24 Assigned Fund Balance	0	0	0	0	0	0
25 Ending Fund Balance	<u>\$ 2,982,419</u>	<u>\$ 1,885,933</u>	<u>\$ 2,357,419</u>	<u>\$ 4,640,716</u>	<u>\$ 2,532,419</u>	<u>\$ 3,145,391</u>

Douglas County Government
Rocky Mountain High Intensity Drug Trafficking Area Fund (Fund 295)
Fund Summary

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget
1 Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Revenues</u>						
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and Permits	0	0	0	0	0	0
3 Intergovernmental	2,657,944	982,671	5,062,328	2,569,137	1,208,943	1,208,943
4 Charges for Services	0	0	0	0	0	0
5 Earnings on Investments	0	0	0	0	0	0
6 Miscellaneous Revenues	0	0	0	0	0	0
7 Other Financing Sources	0	0	0	1,662,775	0	0
8 Transfers In	0	0	0	0	0	0
9 Supplemental Appropriation (#04-24 - Aug 13)						2,811,365
10 Total Revenues and Transfers In	\$2,657,944	\$982,671	\$5,062,328	\$4,231,912	\$1,208,943	\$ 4,020,308
<u>Expenditures by Function</u>						
11 Personnel	\$1,016,153	\$391,898	\$1,232,874	\$1,061,450	\$917,977	\$917,977
12 Supplies	106,215	23,079	46,329	16,276	22,329	22,329
13 Controllable Assets	135,704	0	0	0	0	0
14 Purchased Services	1,076,489	558,846	1,079,542	1,043,568	172,180	172,180
15 Fixed Charges	22,916	6,948	210,028	55,214	71,557	71,557
16 Debt Service	165,288	0	0	171,810	0	0
17 Grants and Contributions	110,279	0	210,640	139,337	0	0
18 Capital Outlay	0	0	43,860	1,719,356	0	0
19 Contingency	0	0	2,214,155	0	0	0
20 Transfers Out - General Fund	24,900	1,900	24,900	24,900	24,900	24,900
21 Supplemental Appropriation (#04-24 - Aug 13)						2,811,365
22 Total Expenditures and Transfers Out	\$2,657,944	\$982,671	\$5,062,328	\$4,231,912	\$1,208,943	\$4,020,308
23 Change In Fund Balance	0	0	0	0	0	0
24 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance Detail</u>						
25 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Restricted Fund Balance	0	0	0	0	0	0
27 Committed Fund Balance	0	0	0	0	0	0
28 Assigned Fund Balance	0	0	0	0	0	0
29 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

This fund is used to account for the federal grant monies received and disbursements issued as approved and directed by the Rocky Mountain High Intensity Drug Trafficking Area Executive Board

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget
1 Beginning Fund Balance	\$14,713	\$600,000	\$1,067,968	\$1,067,968	\$0	\$3,726,030
<u>Revenues</u>						
2 Taxes	\$0	\$0	\$0	\$0	\$0	\$0
3 Licenses and Permits	0	0	0	0	0	0
4 Intergovernmental	12,164,800	0	55,920,498	8,808,052	0	0
5 Charges for Services	0	0	0	0	0	0
6 Fines and Forfeits	0	0	0	0	0	0
7 Earnings on Investments	1,053,255	600,000	600,000	2,979,501	0	0
8 Other Revenues	0	0	0	0	0	0
9 Supplemental #01-24 (ARPA Revenue Replacement)						1,810,045
10 Supplemental Appropriation (#04-24 - Aug 13)						45,302,400
11 Total Revenues and Transfers In	<u>\$13,218,055</u>	<u>\$600,000</u>	<u>\$56,520,498</u>	<u>\$11,787,553</u>	<u>\$0</u>	<u>\$47,112,445</u>
<u>Expenditures by Function</u>						
12 Personnel	\$204,425	\$0	\$1,754,416	\$1,178,297	\$0	\$0
13 Supplies	22,985	0	525	2,451	0	0
14 Controllable Assets	51,017	0	0	1,599	0	0
15 Purchased Services	247,390	0	15,565,764	1,998,009	0	0
16 Fixed Charges	0	0	0	0	0	0
17 Grants and Contributions	68,750	0	38,665,944	1,536,788	0	0
18 Intergovernmental Support Svcs.	4,933,315	0	326,963	0	0	0
19 Capital Outlay	6,636,918	0	1,274,854	4,412,346	0	0
20 Contingency	0	0	0	0	0	0
21 Transfers Out	0	0	0	0	0	0
22 Encumbrances Re-appropriated (Supplemental #01-24)						5,536,076
23 Supplemental Appropriation (#04-24 - Aug 13)						45,302,400
24 Total Expenditures and Transfers Out	<u>\$12,164,800</u>	<u>\$0</u>	<u>\$57,588,466</u>	<u>\$9,129,491</u>	<u>\$0</u>	<u>\$50,838,476</u>
25 Change In Fund Balance	1,053,255	600,000	(1,067,968)	2,658,062	0	(3,726,030)
26 Ending Fund Balance	<u>\$ 1,067,968</u>	<u>\$ 1,200,000</u>	<u>\$0</u>	<u>\$ 3,726,030</u>	<u>\$0</u>	<u>\$0</u>
<u>Fund Balance Detail</u>						
27 Nonspendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
28 Restricted Fund Balance	0	0	0	0	0	0
29 Committed Fund Balance	225,631	0	0	3,726,030	0	0
30 Assigned Fund Balance	842,337	1,200,000	0	0	0	0
31 Ending Fund Balance	<u>\$1,067,968</u>	<u>\$1,200,000</u>	<u>\$0</u>	<u>\$3,726,030</u>	<u>\$0</u>	<u>\$0</u>