

Supplemental Appropriation - 2024 Budget Amendment
For Adoption on November 19, 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 - 41400)	New Revenues		\$10,000	\$10,000	\$0 A	\$10,000 - New revenues to be received from the Department of Military and Veterans Affairs. These funds are for the grant period of July 1, 2024 through June 30, 2025. All funds will be used to provide short term emergency assistance to Douglas County Veterans and their family members.
Administration - (2023 Disaster - Tornado)	New Revenues		\$881,000	\$881,000	\$0 A	\$881,000 - FEMA reimbursement revenues relating to the 2023 Tornado in Highlands Ranch are being recognized to offset the final forecasted expenditures at the Highlands Heritage Regional Park. The grant period for this incident expires 2/25/25; with the estimated revenue recovery being \$2.8M.
Administration - (GF Contingency - 19200)	Unassigned Fund Balance		\$400,000	\$0	\$400,000 B	\$400,000 - Unassigned fund balance is being requested to ensure the General Fund remains in spending authority compliance. Any unused funds that are not allocated by the end of the year will roll back into the fund balance as of 12/31/24. This allocation will allow budget to pivot to meet the unknown/unbudgeted initiatives in the remaining months of the current fiscal year.
Administration - (Other General Fund - 19200)	Unassigned Fund Balance		\$2,500,000	\$0	\$2,500,000 B	\$2,500,000 - Unassigned fund balance is being transferred to the Medical Self-Insurance Fund to cover the additional claims that have been incurred since formal budget adoption.
Administration - (Other General Fund - 19200)	Unassigned Fund Balance		\$88,000	\$0	\$88,000 B	\$88,000 - Unassigned fund balance is requested to be transferred to the Capital Expenditures Fund to offset the costs associated with the Driver's License office located at the Clerk and Records Office. This expense includes construction, remodel, and office furniture replacement.
Administration - (Youth Initiative - 19250)	Unassigned Fund Balance		\$20,000	\$0	\$20,000 B	\$20,000 - Unassigned fund balance is requested to ensure the Youth Initiative Program remains in spending authority compliance at year end 2024. A change in benefit election has contributed to the overage, and the restricted reserves for this program will be reduced by a like amount.
Administration - (Energy Efficiency & Conservation Block Grant - 802035)	New Revenues	02/24/24	\$241,260	\$241,260	\$0 A	\$241,260 - The Department of Energy has awarded Douglas County the Energy Efficiency and Conservation Equipment Rebate (EECBG) in the amount of \$241,260. This allocation will be utilized to purchase electric equipment such as lawn mowers, blowers, and trimmers. The funding will also be used to purchase LED lights and fixtures for 8 DC facilities.
Administration - (CDOT MMOF - Multi-Modal Option - 802039)	New Revenues	09/24/24	\$161,713	\$161,713	\$0 A	\$161,713 - New revenues of \$161,713 will be received from the Colorado Department of Transportation (CDOT) to provide mobility management and transportation services to Douglas County adults with disabilities, residents aged 60 and over, and other vulnerable adults. There is an in-kind cash match, which will be provided through DRCOG FTA 5310 funded cash match.
Clerk & Recorder (Election - 12500)	New Revenues / Unassigned Fund Balance	07/18/24	\$198,040	\$143,968	\$54,072 A/C	\$198,040 - New Revenues of \$143,968 have been awarded by the Colorado Department of State (CDOS) - Help America Vote Act, requiring a cash match of \$54,072. Dollars will be used for purchasing items and services related to the improvement of the 2024 November General Election.
Community Development - (CSBG Block Grant - 861549)	New Revenue	09/17/20	\$73,913	\$73,913	\$0 A	\$73,913 - 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. This roll forward of unspent prior year funding will be used to alleviate the causes and conditions of poverty locally. The approved services include rent assistance, case management, support for our street outreach team, minor car repair, employment supplies, and emergency shelter.
Community Development - (DOJ - Byrne Discretionary Grant - 802037)	New Revenue	09/24/24	\$963,000	\$963,000	\$0 A	\$963,000 - New revenues to be received from the United States Department of Justice from the Byrne Discretionary Grants Program to support the operation of Homeless Engagement Assistance and Resource Team (HEART). Grant program covers Federal fiscal year 2024.
Community Development - (CDOT 5310 Grant - 861541)	New Revenues	07/25/23	\$101,862	\$101,862	\$0 A	\$101,862 - New Revenues to be received from the Federal Transit Administration, 5310 Contract, via the Colorado Department of Transportation (CDOT). The grant period is from 7/1/23 through 6/30/24. These funds will be used to enhance the mobility of older adults and people with disabilities, and to support mobility management services in Douglas County. This funding will be a grant roll forward of the unspent funds remaining as of 12/31/23.
Community Development - (DRCOG Faster Grant - 802029)	New Revenue	07/16/24	\$50,705	\$50,705	\$0 A	\$50,705 - New revenues to be received from DRCOG for the grant period 7/16/24 through 6/30/24, 2025. Funds will be used to provide mobility management and transportation services to Douglas County adult residents with disabilities, residents aged 60 and over, and other vulnerable adults. There is an in-kind cash match of \$12,677 which will be met through Developmental Pathways in-kind trips.
Community Development (Strong Communities Grant - 802036)	New Revenues	08/27/24	\$1,100,000	\$1,100,000	\$0 A	\$1,100,000 - New revenues received from the Colorado Division of Local Affairs (DOLA) via the Strong Communities Grant funds to support the infrastructure costs associated with the Tall Tales Ranch (TTR) project. This project will result in the development of 28 affordable housing units for this in Douglas County with intellectual and developmental disabilities. The housing units will be located in the City of Lone Tree and will be available to those individuals who earn less than 60% of the area median income.
Community Development - (CDOT 5310 Grant - 861541)	New Revenues	07/09/24	\$250,182	\$250,182	\$0 A	\$250,182 - New Revenues to be received from the Federal Transit Administration, 5310 Contract, via the Colorado Department of Transportation (CDOT). The grant period will run from July 22, 2024 through June 30, 2025. These funds will be used to enhance the mobility of older adults and people with disabilities, and to support mobility management services in Douglas County. There is an in-kind cash match of \$62,546 required with this grant award, all of which will be in-kind via budgeted employee salaries.

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Community Development - (State Senior Services Grant - 861001)	New Revenues	06/25/24	\$738,788	\$704,422	\$34,366 A/C	\$738,788 - New revenues of \$704,422 to be 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. There is a Douglas County cash match for this grant, in the amount of \$88,094 of which, \$53,728 is in-kind matching is salary/benefits of current employee. Performance period of July 1, 2024 through June 30, 2025.
Community Development - (State Senior Services Grant - 861001)	New Revenues	05/16/24	\$129,020	\$128,433	\$587 A/C	\$129,020 - New revenues of \$128,433 to be 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. There is a Douglas County cash match for this grant, in the amount of \$587. Performance period of January 1, 2024 through June 30, 2024.
Community Development - (CSBG Block Grant - Option #5 - 861549)	New Revenue	03/26/24	\$1,205	\$1,205	\$0 A	\$1,205 - New revenues to be received through the Department of Local Affairs (DOLA) in Option Letter #5. These funds will be used to improve the causes and conditions of poverty throughout Douglas County. Grant period will expire September 30, 2025.
Community Development - (Emergency Solutions Grant - Homeless Prevention - 802025)	New Revenue	05/14/24	\$50,000	\$50,000	\$0 A	\$50,000 - New Revenues for a Homeless Prevention Pilot Program for the grant period April 1, 2024 though March 31, 2025.
District Attorney - (18th JD - 19600)	New Revenues		\$310,537	\$310,537	A	\$310,537 - Revenues to be received from the State of Colorado to offset the costs associated with the transitional costs of hiring employees who will be hired prior to December 31, 2024. Additional spending authority is required to remain in budget compliance for fiscal year 2024.
Information Technology - (Technology Fund - 800900)	New Revenues		\$900,000	\$900,000	A	\$900,000 - New revenues to be received from the State of Colorado to offset the one-time Information Technology-related costs that will be incurred during the initial formation of the 23rd Judicial District. Funding will go towards hardware, infrastructure, software, professional services, facility modifications, and web-site developments costs.
Mental Health (HB22-1281 Child Youth Family - 802031)	New Revenues	06/10/24	\$242,964	\$226,040	\$16,924 A/C	\$242,964 - New grant revenues to be received from the Colorado Department of Human Services, Behavioral Health Administration for the Children, Youth and Family Behavioral Health Services for the grant period July 1, 2024 through June 30, 2025. This grant will fund a Youth Care Compact Navigator, Parent Liaison, program research and development consultation, youth family stakeholder engagement during program development and the pilot phase, care coordination training for the partnering network of care, and expansion of the Julota to accommodate Youth Care Compact Services. A 5% cash match is required of Douglas County, and will be met with budgeted in-kind services of the Youth Care Resource Team.
Mental Health (HB22-1281 Community Investment Grant SFY 2025 - 802032)	New Revenues	06/11/24	\$324,290	\$308,075	\$16,215 A/C	\$324,290 - New grant revenues to be received from the Colorado Department of Human Services, Behavioral Health Administration for the Children, Youth and Family Behavioral Health Services for the grant period July 1, 2024 through June 30, 2025. This grant will fund Mental Health First Aid certification training for up to 1,600 constituents and County Staff, and MHFA training for six County staff and community partners. Douglas County is partnering with organizations who serve and support populations at-risk for poor mental health, suicidal ideation and attempts, death by suicide, and high utilization for hospitals and mental health reasons identified in local data. A 5% cash match is required of Douglas County, and will be met with budgeted in-kind service donations.
Mental Health (HB22-1281 Community Investment Grant SFY 2024)	New Revenues	06/11/24	\$11,250	\$11,250	\$0 A	\$11,250 - New grant revenues to be received from the Colorado Department of Human Services, Behavioral Health Administration for the Children, Youth and Family Behavioral Health Services for the grant period July 1, 2024 through June 30, 2025. This grant will fund Mental Health First Aid certification training for up to 1,600 constituents and County Staff, and MHFA training for six County staff and community partners. Douglas County is partnering with organizations who serve and support populations at-risk for poor mental health, suicidal ideation and attempts, death by suicide, and high utilization for hospitals and mental health reasons identified in local data. As this grant is complete, there were only \$11,250 in expenditures made in the grant period, that is the additional spending authority that is required.
Mental Health (Community Mental Health SFY25 - 802034)	New Revenues	07/09/24	\$490,000	\$490,000	\$0 A	\$490,000 - New grant revenues to be received from the Colorado Department of Human Services, Behavioral Health Administration, for the grant period July 1, 2024 through June 30, 2025. The Douglas County Co-Responder Program creates and fosters partnerships between behavioral health professionals and law enforcement. Co-Responder programs identify calls for police service where behavioral health (mental health and/or substance use) appear to be a relevant factor, and then provide effective responses to involve people in crisis and those with behavioral health needs. The law enforcement officer and the behavioral health specialist's combined expertise aim to improve de-escalation of situations, deflect individuals away from involvement in the criminal justice system and/or unnecessary hospitalization, and link them to appropriate services.
Mental Health (HB22-1281 ATG Grant SFY 2025 - 802033)	New Revenues	06/11/24	\$28,497	\$28,497	\$0 A	\$28,497 - New grant revenues to be received from the Colorado Department of Human Services, Behavioral Health Administration, for the grant period July 1, 2024 through June 30, 2025. The purpose of this grant is to establish and expand services to address local behavioral health needs along continuum of care, including services for children, youth, and families with severe needs. This grant will fund AFFIRM training for the Community Response Team clinicians and other community-based therapists and counselors and training and support groups for parents and trusted adults that support LGBTQ+ youth.

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Mental Health (SB22-145 Community Safety - 861580)	New Revenues	01/24/23	\$255,187	\$260,370	(\$5,183) A/B	\$255,187 - New grant revenues to be received from the Department of Public Safety, Division of Criminal Justice, Office of Behavioral Health for the Multidisciplinary Crime Prevention and Crisis Intervention Grant to fund three Law Enforcement Officer positions to staff the community response team at the Douglas County Sheriff's Office. An option letter #4 has been received to extend the grant through December 31, 2024. The second payment of \$260,370 has been received; the use of fund balance of \$5,183 will be replenished, and the remainder will be used to support community based multidisciplinary approaches to crime prevention and crisis intervention strategies, specifically in areas where crime is disproportionately high.
Mental Health (Congressional Directed Spend - 861608)	New Revenues	09/24/24	\$629,970	\$629,970	\$0 A	\$629,970 - New grant revenues to be received from the Federal Substance Abuse and Mental Health Services Organization (SAMHSA) for the grant period ending September 29, 2025. This grant includes funding for the county's Youth Care Compact Navigator to support care coordination for youth and families, supportive mental/behavioral health services such as access to in-home and outpatient services, and enhancements to the Julota system used by both the Community Response Team (CRT) and Care Compact (TCC) program. There is no required cash match.
Mental Health (HB22-1281 Child Youth Family - 861609)	New Revenues	06/10/24	\$43,783	\$64,093	(\$20,310) A/B	\$43,783 - \$64,093 of new grant revenues to be received from the Colorado Department of Human Services, Behavioral Health Administration for the Children, Youth and Family Behavioral Health Services for the grant period July 1, 2023 through June 30, 2024. This grant will fund a Youth Care Compact Navigator, Parent Liaison, program research and development consultation, youth family stakeholder engagement during program development and the pilot phase, care coordination training for the partnering network of care, and expansion of the Julota to accommodate Youth Care Compact Services. \$20,310 of expenditures were incurred in 2023, but were not reimbursed by year-end; thus fund balance is being replenished via this appropriation.
Mental Health (Community Mental Health Block Grant - 861566)	New Revenues	06/22/23	\$168,857	\$168,857	\$0 A	\$168,857 - Roll forward of grant revenues to be received from the Colorado Department of Human Services, Behavioral Health Administration for the grant period July 1, 2023 through June 30, 2024. This program will identify calls for police service where behavioral health (mental health and/or substance use) appear to be a relevant factor and provide effective responses that involve people in crisis and those with behavioral health needs. This model aims to deflect individuals from unnecessary criminal legal system involvement and/or hospitalization, and link them to appropriate and needed services.
Public Works - (USFS Challenge Cost Sharing 2024 - 802038)	New Revenues		\$15,000	\$15,000	\$0 A	\$15,000 - New revenues as part of a cost sharing agreement between Douglas County and the United States Department of Agriculture, need to be appropriated at this time. The memorandum of understanding (MOU) has committed to develop a recreational shooting (target shooting) strategy that identified viable locations for recreational sport shooting facilities, identified areas where target shooting activities may be inappropriate, develop a cooperative education program that promotes safe and responsible shooting, and facilitates sharing and leveraging for resources to plan and implement the strategy.
Sheriff - (Jail Based Behavioral Health Program - 861551)	New Revenues	05/23/23	\$402,568	\$402,568	\$0 A	\$402,568 - New revenues to be received from the Office of Behavioral Health. This amendment #3 was approved and accepted by the BOCC on May 23, 2023. The program budget is allocated to provide mental health counseling, substance abuse counseling, competency enhancement, and re-entry services for qualifying inmates released from the Douglas County Detention Facility. The funding for this award is from July 2023, through June 2024.
Sheriff - (DOLA Backcountry Search & Rescue Grant - 802040)	New Revenues	10/22/24	\$11,343	\$11,343	\$0 A	\$11,343 - New revenues received from the State of Colorado for the grant period September 1, 2024 through August 31, 2025. Funds were approved to purchase backcountry search and rescue related equipment, training and services.
Sheriff - (DOLA Backcountry Search & Rescue Grant - 803084)	New Revenues	TBD	\$38,111	\$38,111	\$0 A	\$38,111 - New revenues received from the State of Colorado for the grant period ending June 30, 2026. Funds were approved to purchase backcountry search and rescue related equipment, training and services.
Sheriff - (Cooperators Incidents - 21825)	New Revenues		\$228,985	\$228,985	\$0 A	\$228,985 - New revenues received for Office of Emergency Management related to State and Federal reimbursements for fire response. Funding will offset staff/volunteer deployments to non-County incidents. This includes salaries, overtime, travel expenses and fuel.
Sheriff - (DEA Task Force - 23380)	New Revenues		\$21,741	\$21,741	\$0 A	\$21,741 - New revenues will be used for overtime reimbursement as it relates to the Drug Enforcement Administration (DEA) program. The DEA program incurred expenses as a result of its related activities as defined in the agreement between DEA and the Sheriff's Office. The DEA program is charged with the enforcement of the Controlled Substances Act as well as investigation of the highest level of domestic and international narcotics trafficking. The fiscal year for this overtime is October 1, 2024 through September 30, 2025. Any unspent funds remaining in 2024 will be rolled in a 2025 supplemental budget.
Sheriff - (Rocky Mountain Regional Computer Forensics Laboratory - 23370)	New Revenues		\$21,741	\$21,741	\$0 A	\$21,741 - New revenues to be received from the Rocky Mountain Regional Computer Forensics Laboratory (RMRCL) to offset overtime incurred for the Douglas County assigned task force. All reimbursement dollars are the fiscal year October 1, 2024 through September 30, 2025.
Sheriff - (Support Services - 21125)	New Revenues		\$1,534	\$1,534	\$0 A	\$1,534 - New revenues from the Douglas County Emergency Telephone Services Authority (DCETSA) have been received for the over-time incurred from February through August of 2024. These funds will be used to offset overtime hours incurred by the Support Services division through the end of the current fiscal year.
Sheriff - (Communications - 21300)	New Revenues		\$30,800	\$30,800	\$0 A	\$30,800 - New revenues have been received from the Douglas County Emergency Telephone Services Authority (DCETSA). A portion of the overtime incurred by the Dispatch Services divisions eligible for reimbursement. Overtime reimbursement being requested is for January through June 2024.

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Sheriff - (Crime Lab / Evidence Section - 23200)			\$2,366	\$2,366	\$0 A	\$2,366 - New revenues received from the City of Aurora are to be recognized as reimbursement for overtime incurred on <u>Capacity Enhancement Backlog Reduction (CEBR) / Coverdell Grant</u> .
Sheriff - (FBI Child Exploitation and Human Trafficking Task Force - 23361)	New Revenues		\$21,741	\$21,741	\$0 A	\$21,741 - New revenues will be used for overtime reimbursement as it relates to Denver Child Exploitation and Human Trafficking Task Force. The CEHTTF mission is to provide a rapid, proactive, and intelligence-driven investigative response to the sexual victimization of children, other crimes against children, and human trafficking within the FBI's jurisdiction; to identify and rescue victims of child exploitation and human trafficking; to reduce vulnerability of children and adults to sexual exploitation and abuse; to reduce the negative impact of domestic and international parental rights disputes; and to strengthen the capabilities of the FBI and federal, state, local, and international law enforcement through training, intelligence-sharing, technical support, and investigative assistance. The grant period for this overtime is October 1, 2024 through September 30, 2025.
Sheriff - (FBI Joint Terrorism Task Force - 23360)	New Revenues		\$21,741	\$21,741	\$0 A	\$21,741 - New revenue will be used for overtime reimbursement to ensure that there is a robust capacity to deter, defeat, and respond vigorously to terrorism in the U.S. or against any U.S. interest. These reimbursements are limited to eligible officers' indirect expenses or officers' benefits such as retirement, social security, and similar related expenses. The cost reimbursement is for the period of October 1, 2024 through September 30, 2025. Any unspent funds will be rolled into 2025 via a supplemental appropriation.
Sheriff - (Extra Duty - 25100)	New Revenues		\$489,000	\$489,000	\$0 A	\$489,000 - In order to ensure spending authority compliance, the DCSO is requesting an additional \$489,000 to cover forecasted expenditures through December 31, 2024. All expenditures are completely offset by a like amount in revenues; thus no impact to the General Fund.
Sheriff - (Jail Based Behavioral Health Program - 802027)	New Revenues	06/11/24	\$696,550	\$696,550	\$0 A	\$696,550 - New revenues to be received from the Office of Behavioral Health. This amendment #4 was approved and accepted by the BOCC on June 11, 2024. The program budget is allocated to provide mental health counseling, substance abuse counseling, competency enhancement, and re-entry services for qualifying inmates released from the Douglas County Detention Facility. The funding for this award is from July 2024, through June 2025.
Sheriff - (Jail Based Behavioral Health Program - 802027)	New Revenues	09/24/24	(\$8,000)	(\$8,000)	\$0 A	(\$8,000) - A reduction of revenues to be received from the Office of Behavioral Health. This amendment #4 reduces the grant award for grant period July 1, 2024 through June 30 2025. This reduction is to give the JBBHS Programs the ability to redirect funds to smaller counties that are eligible to receive State Opioid Response Grant Funding.
Sheriff (Violent Crime Enterprise Task Force - 23395)	New Revenues		\$21,741	\$21,741	\$0 A	\$21,741 - New revenue will be used for overtime reimbursement to address street gang and drug-related violence through the establishment of FBI-sponsored, long-term, proactive task forces focusing on violent gangs, crimes of violence, and the apprehension of violent fugitives. The cost reimbursement is for the period through October 1, 2024 through September 30, 2025.
Sheriff - (Correctional Treatment Board - 802028)	New Revenues	06/11/24	\$25,000	\$25,000	A	\$25,000 - New Revenues have been awarded by the Correction Treatment Board (CTB) for the grant period of July 1, 2024 through June 30, 2025. These funds will be used to provide transpiration, backpacks, recovery support items, housing, and educational materials for reintegration clients.
Sheriff (FBI Safe Streets Fugitive Task Force - 23390)	New Revenues		\$21,741	\$21,741	\$0 A	\$21,741 - New revenue will be used for overtime reimbursement to address street gang and drug-related violence through the establishment of FBI-sponsored, long-term, proactive task forces focusing on violent gangs, crimes of violence, and the apprehension of violent fugitives. The cost reimbursement is for the period through October 1, 2024 through September 30, 2025.
Sheriff - (Preventing Identity Base Violence Grant Program - 802026)	New Revenues	08/13/24	\$23,433	\$23,433	\$0 A	\$23,433 - New revenues to be received from the Colorado Division of Homeland Security & Emergency Management. Funding is to provide annual financial assistance to the Douglas County Sheriff's Office to instruct and educate the many Houses of Worship that reside in Douglas County the teaching and training of basic safety measures to help prepare House of Worship for emergencies where law enforcement may be involved.

TOTAL GENERAL FUND

\$13,451,159	\$10,346,488	\$3,104,671	
		\$10,346,488 A	New Revenues
		\$3,008,000 B	Fund Balance
		\$96,671 C	Grant Matching

* The new amended budget for the General Fund is \$223,966,380.

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ROAD & BRIDGE FUND - 200

Snow & Ice Removal	New Revenues		\$169,271	\$169,271	\$0 A	\$169,271 - New revenues to be received by the City of Lone Tree per the Intergovernmental Agreement (IGA) for snow removal services from September 1, 2024 through May 31, 2025. Revenues will be received by December 15, 2024.
			\$169,271	\$169,271	\$0	

* The new amended budget for the Road & Bridge Fund is \$87,737,059.

HUMAN SERVICES FUND - 210

Human Services - (Administration)	Assigned Fund Balance		\$106,200	\$0	\$106,200 B	\$106,200 - Assigned fund balance is being requested to offset the costs of the remodel of the northwest space of the Human Services building, to update a file room that was no longer needed in the human services building, and to furnish the Highlands Ranch Senior Center satellite office for human services. The northwest remodel was completed to create additional space to house the Mental Health Initiative staff. The file room was remodeled as a much-needed additional conference room. The Highlands Ranch Senior Center will function as a fully operational human services additional site.
Human Services - (Administration)	New Revenues/Assigned Fund Balance		\$172,028	\$137,622	\$34,406 B	\$172,028 - The State of Colorado has implemented an increase to the Administration allocation. This allocation is awarded on a State Fiscal Year (July 1, 2023 through June 30, 2024). Douglas County's budget operates on a calendar year, therefore, additional spending authority is required for the last six months, July-December 2024. The additional funds will primarily be used to pay for staff related expenses. The allocation funding is generally 50% federal funding, 30% state funding, and 20% county share.
Human Services - (Food Assistance)	New Revenues		\$1,000,000	\$1,000,000	\$0 B	\$1,000,000 - New revenues to be received for additional Food Assistance (FA) benefits. These expenses are paid 100% through federal funding. The supplemental request is to fund additional, ongoing benefits for clients eligible to receive FA due to the wind down of the Public Health Emergency.
Human Services - (Child Welfare/Staffing)	New Revenues/Assigned Fund Balance		\$3,103,307	\$2,820,028	\$283,279	\$3,103,307 - New revenues will be received due to the increase to the Child Welfare block allocation, Child Welfare Staffing allocation, and multi-county state funding. These allocations are awarded on a State Fiscal Year (July 1, 2023 -June 30, 2024). Douglas County budgets on a calendar year, therefore, additional spending authority is needed for the increased funding for the last six months of the year. These funds will primarily be used to pay for staff and client related expenses and out of home care. The allocation funding is generally 50% federal funding, 30% state funding, and 20% county share.
Human Services - (Adult Protection)	New Revenues/Assigned Fund Balance		\$81,467	\$65,174	\$16,293 B	\$81,467 - New revenues will be received for the increase to the adult protection allocation. Additional spending authority needs to be recognized for the last six months of 2024. These funds will primarily be used to pay for staff related expenses. The allocation funding is generally 50% federal funding, 30% state funding, and 20% county share.
Human Services - (TANF)	New Revenues/Assigned Fund Balance		\$161,338	\$137,137	\$24,201 A	\$161,338 - New revenues will be received for the State of Colorado in the Temporary Assistance to Needy Families allocation (TANF). This allocation is awarded on a State Fiscal Year (July 1-June 30). Due to Douglas County's calendar running January-December, additional spending authority is needed for the increased funding for the last six months of the year. These funds will primarily be used to pay for client related expenses which may be paid directly to clients or contractors working with our clients. The expenses include basic cash assistance payments, client diversion payments for expenses such as rent or utility payments, and contractor payments for working directly with our clients to help regain or increase self-sufficiency. The allocation funding is generally 50% federal funding, 30% state funding, and 20% county share.
Human Services - (Juvenile Justice Services / 1451)	New Revenues		\$237,586	\$237,586	\$0 A	\$237,566 - New revenues to be received from the State of Colorado via the Collaborative Management Program. The incentives are awarded on a State Fiscal Year (July 1, 2023 through June 30, 2024). Douglas County calendar, (January through December) does not align with the state fiscal year, and therefore additional spending authority is needed for the last six months of the year. These funds will primarily be used to pay for contract and client related expenses, such as prevention services and living costs benefiting youth. The contract is to secure an additional FTE dedicated to the CMP/1451. There is no local match required for these funds.

TOTAL HUMAN SERVICES FUND

\$4,861,926 \$4,397,547 \$464,379

* The new amended budget for the Human Services Fund is \$64,640,759

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DC HEALTH DEPARTMENT FUND - 217						
Douglas County Health Department - Child Fatality Prevention Act	New Revenues	06/13/24	\$14,750	\$14,750	\$0	\$14,750 - New revenues to be received from the Colorado Department of Public Health and Environment to conduct systematic, comprehensive, multidisciplinary reviews of child deaths to better understand how and why children die. The child fatality review process uses a public health approach to identify trends and patterns, to take action, to improve systems, and to implement strategies that may prevent future deaths from occurring.
Douglas County Health Department - Women's, Infant, Children (WIC)	New Revenues	07/18/24	\$25,000	\$25,000	\$0	\$25,000 - New revenues in options #3 to be received from the Colorado Department of Public Health and Environment for the award period of June 10, 2023 through September 30, 2024. The mid-year adjustments was offered to select WIC agencies that have seen the highest percentage caseload growth since 2020.
Douglas County Health Department - Women's, Infant, Children (WIC)	New Revenues	10/03/24	\$523,657	\$523,657	\$0	\$523,657 - New revenues to be received from the Colorado Department of Public Health and Environment for the award period of October 1, 2024 through September 30, 2025. The WIC program serves to benefits the CDPHE) through the implementation of the federally funded Special Supplemental Nutrition Program for Women, Infants and Children (WIC) program established through the United States Department of Agriculture (USDA) Food and Nutrition Services (FNS). The program provides federal grants for supplemental foods, health care referrals, and nutrition education for income-eligible pregnant, breastfeeding and non-breastfeeding postpartum women, and to infants and children to age 5 who are found to be at a nutritional risk.
Douglas County Health Department - Environmental Health	New Revenues	07/18/24	\$4,700	\$4,700	\$0	\$4,700 - New revenues in options #3 to be received from the Colorado Department of Public Health and Environment for the award period of July 1, 2024 through June 30, 2025. The waste tire inspections project services to assist the Colorado for improving the Colorado Waste tire industry's compliance with the Solid Waste Act and Regulations. Waste tires are a fire risk and can harbor mosquito-borne diseases if not managed properly. Increasing waste tire compliance in Colorado decreases environmental and health risks associated with improperly managed waste tires for Colorado residents.
Douglas County Health Department - Immunization and Vaccination	New Revenues	06/13/24	\$304,866	\$304,866	\$0	\$304,866 - New revenues to be received from the Colorado Department of Public Health and Environment for the award period of July 1, 2024 through June 30, 2025. This grant service to maintain immunization awareness and increase vaccination rates in Colorado. The project supplies Section 317 vaccines at no cost to remove the financial barriers for adults without health insurance. Further, the grant is intended to convene the public and health professionals, reduce mortality and morbidity rates caused by vaccine-preventable diseases, and protect the health of Coloradans.
Douglas County Health Department - OPHP-CRI Cities Readiness Initiative	New Revenues	BOH 10/3/24	\$87,051	\$87,051	\$0	\$87,051 - New revenues to be received from the Colorado Department of Public Health and Environment for the award period of July 1, 2024 through June 30, 2025. The Colorado Readiness Initiative Program (CRI) supports public health departments across the state to upgrade their ability to effectively respond to a range of public health threats, including infectious diseases, natural disasters, and biological, chemical, nuclear, and radiological events. The rapid response by local CRI jurisdictions is essential in preparing communities to respond to and recover from emergencies and threats which will protect the public health of all residents and visitors in Colorado.
Douglas County Health Department - Public Health Emergency Preparedness	New Revenues	06/13/24	\$326,209	\$326,209	\$0	\$326,209 - New revenues to be received from the Colorado Department of Public Health and Environment for the award period of July 1, 2024 through June 30, 2025. This project serves to improve medical and public health care preparedness, response, recovery and epidemiological capabilities at the federal, state, and local levels.
Douglas County Health Department - Tobacco Prevention & Education Program	New Revenues	BOH 6/13/24	\$307,427	\$307,427	\$0	\$307,427 - New revenues to be received from the Colorado Department of Public Health and Environment for the award period of July 1, 2023 through June 30, 2025. The goal of this health project is to promote community-based commercial tobacco control work as identified by the Tobacco Education, Prevention and Cessation Program. Funding of this project supports funding for community-based and statewide tobacco education programs designed to reduce initiation of tobacco use by youth, promote cessation of tobacco use among youth, as well as reduce exposure to secondhand smoke as well as vapor.
Douglas County Health Department - Local Workforce 2023-0367	New Revenues	BOH 6/13/24	\$888,049	\$888,049	\$0	\$888,049 - New revenues to be received from the Colorado Department of Public Health and Environment for the award period of July 1, 2024 through June 30, 2025. The Public Health agency shall participate in assessment and planning effort at the state, regional, and local level facilitated by the Office of Public Health Practice, Planning, and Local Partnerships. These efforts shall include maintaining and improving local capacity to provide services as established by the State Board of Health.
Douglas County Health Department - (Emerging & Expanding GAE Funding)	New Revenues	BOH 10/3/24	\$238,630	\$238,630	\$0	\$238,630 - New revenues to be received from the Colorado Department of Public Health and Environment for the award period of July 1, 2023 through June 30, 2024. This grant program has been created for the purpose of expanding access and availability of licensed child care throughout Colorado and especially in areas where there are child care deserts.
Douglas County Health Department - Colorado Shines Quality Improvement (CSQI) Grant	New Revenues	BOH 10/3/24	\$230,164	\$230,164	\$0	\$230,164 - New revenues to be received from Colorado Department of Early Childhood for the grant period July 1, 2024 - June 30, 2025. These funds will be used to pay for childcare supplies, childcare staff professional development, and capital improvement projects.
Douglas County Health Department - Colorado Shines Quality Improvement (CSQI) Grant	New Revenues	BOH 10/3/24	\$124,579	\$124,579	\$0	\$124,579 - New revenues to be received from Colorado Department of Early Childhood for the grant period July 1, 2024 - June 30, 2025. These funds will be used to pay for childcare supplies, childcare staff professional development, and capital improvement projects.

Supplemental Appropriation - 2024 Budget Amendment
For Adoption on November 19, 2024



Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
Douglas County Health Department - Early Childhood Council	New Revenues	BOH 10/3/24	\$61,584	\$61,584	\$0	\$61,584 - New revenues to be received from Colorado Department of Early Childhood for the grant period through July 1, 2024 thru 6/30/25. The purpose of this grant program support effective delivery of early childhood services in the areas of early care and education, family support, mental health, and health. Grant funds will be for professional development for early childhood coaches including required training to renew certificated, attendance as conferences, reflective supervision for both the coach and the supervisor and any other training opportunities that arise that will increase effectiveness in supporting early childhood programs.
Douglas County Health Department - BUELL Foundation	New Revenues	BOH 4/23/24	\$48,351	\$48,351	\$0	\$48,351 - New revenues to be received from the Buell Foundation award period September 1, 2023 through August 31, 2024. The funds will be used towards compensating contractors for their contributions to the construction infrastructure with the Douglas County Early Childhood Council. Their roles encompass planning, organizing, budgeting, account, and coordinating events for coaches within the organization. This request in CARRY-FORWARD funding .
Douglas County Health Department - BUELL Foundation	New Revenues	BOH 10/3/24	\$45,000	\$45,000	\$0	\$45,000 - New revenues to be received from the Buell Foundation award period September 1, 2024 through August 31, 2025. The funds will be used towards compensating contractors for their contributions to the construction infrastructure with the Douglas County Early Childhood Council. Their roles encompass planning, organizing, budgeting, account, and coordinating events for coaches within the organization.
Douglas County Health Department - Local Coordinating Organization (LCO)	New Revenues	BOH 10/3/24	\$87,803	\$87,803	\$0	\$87,803 - New revenues to be received from the Colorado Department of Early Childhood Development for the grant period 7/1/24 through 6/30/25. Funding will allow for the development of a unified plan with community partners for the successful rollout of Colorado Universal Preschool and long term birth to five goals for the delivery of comprehensive early childhood services.
Douglas County Health Department - Coaching Stimulus	New Revenues	BOH 10/3/24	\$20,000	\$20,000	\$0	\$20,000 - New revenues to be received from Colorado Department of Early Childhood for the grant period through June 2025. The purpose of this grant program support effective delivery of early childhood services in the areas of early care and education, family support, mental health, and health. Grant funds will be for professional development for early childhood coaches including required training to renew certificated, attendance as conferences, reflective supervision for both the coach and the supervisor and any other training opportunities that arise that will increase effectiveness in supporting early childhood programs.
Douglas County Health Department - Maternal & Child Health	New Revenues	BOH 10/3/24	\$192,403	\$0	\$192,403	\$192,403 - New revenues to be received from the Colorado Department of Early Childhood Development to develop, implement, and evaluate evidence-based Maternal and Child Health (MCH) local action plans that promote and contribute to health outcomes for Colorado women, children, and youth. As the revenues were budgeted effective 1/1/24, these grants funds will be placed back into the fund balance of the Health fund.
Douglas County Health Department - Expand Quality Infant/Toddler Care	New Revenues	BOH 10/3/24	\$80,590	\$80,590	\$0	\$80,590 - New revenues to be received from the Colorado Department of Early Childhood Development to expand quality for Infant/Toddler Care (EQIT) for the grant period 7/1/24 through June 30, 2025.
Douglas County Health Department - Early Childhood Council	New Revenues	BOH 10/3/24	\$14,998	\$14,998	\$0	\$14,998 - New revenues to be received from Colorado Department of Early Childhood for the grant period through June 2024. The purpose of this grant program support effective delivery of early childhood services in the areas of early care and education, family support, mental health, and health. Grant funds will be for professional development for early childhood coaches including required training to renew certificated, attendance as conferences, reflective supervision for both the coach and the supervisor and any other training opportunities that arise that will increase effectiveness in supporting early childhood programs.
Douglas County Health Department -	New Revenues	BOCC 10/1/24	\$30,000	\$30,000	\$0	\$30,000 - New revenues expected from the Department of Public Health in Environment to offset the costs of hiring a WIC Registered Dietician. DCHD and NCHD are proposing a partnership, conditional on funding available through WIC, to support the needs of both agencies. The partnership will involve: 1.Sharing the responsibilities of the WIC Director and WIC High-Risk Counselor between our organizations. 2.Sharing the responsibilities of referral management and online Medicaid eligibility verifications between our organizations. 3.Establishing clear communication channels and collaboration mechanisms to ensure effective teamwork and coordination. 4.Conducting regular evaluations and reviews to assess the effectiveness of the partnership and make any necessary adjustments. 5.Defining specific operational roles and responsibilities through a Memorandum of Understanding to be approved by both governing boards.
Douglas County Health Department - Local Workforce 2023-0367	New Revenues	BOH 10/3/24	\$10,000	\$10,000	\$0	\$10,000 - New revenues to be received from the Office of Planning Partnerships will be received to offset the costs of sending every new birthing family in Douglas County to receive a sleep sack when they are discharged from the hospital.

TOTAL DC HEALTH DEPARTMENT FUND

\$3,665,811 \$3,473,408 \$192,403

* The new amended budget for the DC Health Department Fund is \$9,951,976.

Supplemental Appropriation - 2024 Budget Amendment
For Adoption on November 19, 2024



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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LAW ENFORCEMENT AUTHORITY FUND - 220

Sheriff - (Other DUI Enforcement Grants)	New Revenues	06/25/24	\$65,000	\$65,000	\$0	\$65,000 - New revenues were accepted by the BOCC on June 25, 2024 and need to be recognized prior to the funds being spent. Funding will be received from Colorado Department of Transportation (CDOT) for working HVE/DUI enforcement operations within Douglas County. The grant period is July 1, 2024 through June 30, 2025.
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TOTAL LAW ENFORCEMENT AUTHORITY FUND **\$65,000** **\$65,000** **\$0**

* The new amended budget for the Law Enforcement Authority Fund is \$36,378,129.

PARKS AND OPEN SPACE SALES AND USE TAX FUND - 250

Historic Preservation - (Rockshelter)	New Revenues/Restricted Fund Balance	09/10/24	\$259,992	\$249,983	\$10,009	\$259,992 - The Colorado Historical Society is awarding DC new revenues of \$249,983, with a required cash match of \$10,009 to perform data analysis, final reporting, and tribal consultation for the recovered assemblages from the rock shelter outside of Castle Rock, CO. The grant period ends August 14, 2026.
Historic Preservation - (Miksch Helmer Cabin)	New Revenues/Restricted Fund Balance	09/10/24	\$155,365	\$116,251	\$39,114	\$155,365 - The Colorado Historical Society is awarding DC new revenues of \$116,251, with a required cash match of \$39,114 to perform exterior rehabilitation and porch reconstruction at the Miksch Helmer Cabin in Roxborough, CO. The grant period ends August 14, 2026.
Open Space - (Bayou Gulch)	New Revenues/Restricted Fund Balance	09/10/24	\$16,473	\$14,826	\$1,647 B	\$16,473 - The Colorado Historical Society is awarding DC new revenues of \$14,826, with a required cash match of \$1,647 to document the exposed surface site assemblages, ascertain baseline data to monitor erosion at the site, and obtain recommendations of how to best manage the active erosion at the Bayou Gulch site in Franktown, Colorado. The grant period ends August 20, 2026.

PARKS AND OPEN SPACE SALES AND USE TAX FUND - 250 **\$431,830** **\$381,060** **\$50,770**

* The new amended budget for the Parks and Open Space Sales and Use Tax Fund is \$25,124,436

RM HIGH INTENSITY DRUG TRAFFIC AREA FUND - 295

RMHIDTA (Intelligence Initiative)	New Revenue	05/14/24	\$391,761	\$391,761	\$0	\$391,761 - Intelligence Initiative Modification #8 - #12 - Reprogramming of funds to Local Task Forces within the region
RMHIDTA (Intelligence Initiative)	New Revenue	08/14/24	\$154,187	\$154,187	\$0	\$154,187 - Intelligence Initiative Modification #1. Reprogramming of funds to Local Task Forces within the region
RMHIDTA (Management and Coordination)	New Revenue	08/14/24	\$349,614	\$349,614	\$0	\$349,614 - Management & Coordination Modification #8 - #12 - Reprogramming of funds to Local Task Forces within the region

TOTAL RM HIGH INTENSITY DRUG TRAFFIC FUND **\$895,562** **\$895,562** **\$0**

* The new amended budget for the Rocky Mountain High Intensity Drug Traffic Area Fund is \$4,915,870.

CAPITAL EXPENDITURES FUND - 330

Facilities (Maintenance)	New Revenues		\$88,000	\$88,000	\$0 C	\$88,000 - New revenues via a transfer from the General Fund is needed to offset the cost of the remodel, including furniture at the Wilcox Building for the Clerk & Recorder's drivers license space.
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TOTAL CAPITAL EXPENDITURES FUND **\$88,000** **\$88,000** **\$0**

* The new amended budget for the Capital Expenditures Fund is \$1,883,929.

Supplemental Appropriation - 2024 Budget Amendment
For Adoption on November 19, 2024



Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
LOCAL IMPROVEMENT DISTRICT (LID) CAPITAL CONSTRUCTION FUND						
LID Administration	New Revenues		\$150,000	\$74,300	\$75,700 A	\$150,000 - New revenues received from property owners located in the Sageport 2018 / Bannock 2019 LIDs. Several property owners paid the LID assessments in lump sum payments vs. paying over time; thus an increase in the transfer to the General Fund can be increased at this time.
TOTAL LOCAL IMPROVEMENT DISTRICT (LID) CAPITAL CONSTRUCTION FUND			\$150,000	\$74,300	\$75,700	
<i>* The new amended budget for the Local Improvement District (LID) Capital Construction Fund is \$896,500.</i>						
LIABILITY AND PROPERTY INSURANCE Fund - 630						
Property and Liability Insurance	New Revenues		\$470,000	\$470,000	A	\$470,000 - New revenues have been received as payment from insurances company to offset the settlement on liability claim incurred in 2024.
TOTAL LIABILITY AND PROPERTY INSURANCE FUND - 630			\$470,000	\$470,000	\$0	
<i>* The new amended budget for the Liability and Property Insurance fund is \$4,151,080.</i>						
MEDICAL SELF-INSURANCE FUND - 640						
Medical Self-Insurance	New Revenues		\$2,500,000	\$2,500,000	A	\$2,500,000 - Assigned fund balance will be transferred from the General Fund to cover the additional medical claims that have been incurred since formal budget adoption.
TOTAL MEDICAL SELF-INSURANCE FUND - 640			\$2,500,000	\$2,500,000	\$0	
<i>* The new amended budget for the Medical Self-Insurance fund is \$30,117,000.</i>						
TOTAL ALL FUNDS - 2024 SUPPLEMENTAL - November 19, 2024			\$26,748,559	\$22,860,636	\$3,887,923	

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 (11/19/24)	Total Amended Budget	% Change Adopted Budget	Transfer In	Total Budget Appropriations	
<u>Revenues</u>											
100 General	156,000,300		415,884	1,600,000	3,738,476	10,346,488	172,101,148	10.3%	30,568,625	202,669,773	
200 Road & Bridge	64,691,100		949,692		39,891	169,271	65,849,954	1.8%		65,849,954	
210 Human Services	55,900,111		30,000		126,649	4,397,547	60,454,307	8.1%	3,460,366	63,914,673	
215 Developmental Disabilities	8,919,500						8,919,500	0.0%		8,919,500	
217 DC Health Department	3,932,381		81,247		478,110	3,473,408	7,965,146	100.0%	2,123,247	10,088,393	
220 Law Enforcement Authority	31,674,550				43,555	65,000	31,783,105	0.3%	4,385,100	36,168,205	
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		624,652		2,361,844		47,698,856	6.7%		47,698,856	
235 Transportation Infrastructure Sales & Use Tax	20,045,600		24,095,367				44,140,967	120.2%		44,140,967	
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%	250,000	915,000	
250 Parks and Open Space Sales & Use Tax	18,875,254					381,060	19,256,314	2.0%	0	19,256,314	
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		275,950				335,950	459.9%		335,950	
280 Woodmoor Mountain	38,400						38,400	0.0%		38,400	
295 Rocky Mountain HIDTA	1,208,943				2,811,365	895,562	4,915,870	306.6%		4,915,870	
296 American Rescue Plan Act (ARPA)	0				47,112,445		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					88,000	88,000	0.0%		88,000	
350 LID Capital Construction	96,400					74,300	170,700	77.1%		170,700	
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					470,000	4,003,400	13.3%		4,003,400	
640 Medical Insurance Self-Insurance	27,617,000					2,500,000	30,117,000	9.1%		30,117,000	
Total All Funds	515,966,924	0	26,472,792	1,600,000	56,824,460	22,860,636	623,724,812	20.9%	41,412,338	665,137,150	
	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
<u>Expenditures</u>											
100 General	184,937,982	4,628,934	5,376,712	930,839	4,047,041	13,451,159		213,372,667	15.4%	10,593,713	223,966,380
200 Road & Bridge	75,211,082	4,050,997	8,158,818		39,891	169,271		87,630,059	16.5%	107,000	87,737,059
210 Human Services	59,541,097		45,000		192,736	4,861,926		64,640,759	8.6%		64,640,759
215 Developmental Disabilities	8,919,500		1,036,239					9,955,739	11.6%		9,955,739
217 DC Health Department	5,649,691	74,342	81,247		480,885	3,665,811		9,951,976	100.0%		9,951,976
220 Law Enforcement Authority	36,011,144	214,430	44,000		43,555	65,000		36,378,129	1.0%		36,378,129
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		13,397,965					13,956,610	2398.3%		13,956,610
230 Road Sales & Use Tax	105,561,129		212,473		479,146			106,252,748	0.7%	11,483,100	117,735,848
235 Transportation Infrastructure Sales & Use Tax	84,747,429		(14,547,607)					70,199,822	-17.2%	500,000	70,699,822
240 Justice Center Sales & Use Tax	7,816,428	3,342,215	2,688,111					13,846,754	77.1%	27,452,725	41,299,479
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	431,830		24,874,436	47.8%	250,000	25,124,436
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		250,000					340,000	277.8%		340,000
280 Woodmoor Mountain	40,560							40,560	0.0%		40,560
295 Rocky Mountain HIDTA	1,184,043				2,811,365	895,562		4,890,970	313.1%	24,900	4,915,870
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				88,000		1,883,929	14.0%		1,883,929
350 LID Capital Construction	2,500					150,000		152,500	6000.0%	744,000	896,500
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				470,000		4,151,080	17.5%		4,151,080
640 Medical Insurance Self-Insurance	27,617,000					2,500,000		30,117,000	9.1%		30,117,000
Total All Funds	671,810,738	18,702,024	16,742,958	930,839	63,643,897	26,748,559		798,579,015	18.9%	52,145,438	850,724,453

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	2023	2023	2023	2024	2024	
	Audited	Adopted	Amended	Audited	Adopted	Amended	
	Actuals	Budget	Budget	Actuals	Budget	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	
Transfers In:							
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	30,247,060	30,492,600	33,328,537	31,337,977	30,568,625	30,568,625	
20 Supplemental Appropriation (#02-24 - May 14)						415,884	
21 Supplemental Appropriation (#03-24 - June 25)						1,600,000	
22 Supplemental Appropriation (#04-24 - Aug 13)						3,738,476	
23 Supplemental Appropriation (#05-24 - Nov 19)						10,346,488	
24 Total Revenues and Transfers In	\$ 163,421,690	\$ 165,402,800	\$ 177,418,287	\$ 189,623,453	\$ 186,568,925	\$ 202,669,773	
Expenditures by Function							
25 Personnel	\$ 109,402,032	\$ 120,086,066	\$ 121,712,490	\$ 118,555,703	\$ 122,109,050	\$ 122,109,050	
26 Supplies	7,510,149	6,806,274	7,635,378	7,616,538	7,578,947	7,578,947	
27 Controllable Assets	1,302,915	1,039,078	1,078,045	425,284	742,378	742,378	
28 Purchased Services	47,503,399	41,991,410	56,881,413	43,865,270	49,192,374	49,192,374	
29 Building Materials	0	0	21,000	13,870	0	0	
30 Fixed Charges	7,886,563	8,292,740	9,774,042	8,105,281	9,661,624	9,661,624	
31 Debt Service	640,996	0	0	4,650,882	0	0	
32 Grants and Contributions	1,640,551	750,915	3,001,444	3,404,403	801,470	801,470	
33 Intergovernmental Support	638,139	591,682	609,032	541,108	601,338	601,338	
34 Interdepartmental Charges	(7,959,620)	(8,095,476)	(8,095,476)	(9,600,975)	(9,281,849)	(9,281,849)	
35 Capital Outlay	576,748	158,000	1,204,651	4,742,079	42,650	42,650	
36 Computer Equipment	1,300,857	1,500,000	1,672,333	1,307,136	1,500,000	1,500,000	
37 Vehicle Replacements	702,296	1,092,000	2,510,626	1,691,248	990,000	990,000	
38 Contingency	0	1,500,000	742,533	0	1,000,000	1,000,000	
Transfers Out							
39 To Health Department	1,200,000	2,034,188	2,034,188	2,034,188	2,123,247	2,123,247	
40 To Law Enforcement Authority Fund	1,051,500	3,115,434	4,375,684	4,077,865	4,385,100	4,385,100	
41 To Capital Expenditures Fund	179,000	0	552,162	552,162	0	0	
42 To LID Capital Construction Fund	2,477,329	0	0	0	0	0	
43 To Human Services Fund	2,058,696	2,079,428	2,079,428	2,741,013	3,460,366	3,460,366	
44 To Medical Self-Insurance Fund	3,000,000	0	0	0	0	0	
45 Total Transfers Out	9,966,525	7,229,050	9,041,462	9,405,228	10,593,713	10,593,713	
46 Encumbrances Re-appropriated (Supplemental #01-24)						4,628,934	
47 Supplemental Appropriation (#02-24 - May 14)						5,376,712	
48 Supplemental Appropriation (#03-24 - June 25)						930,839	
49 Supplemental Appropriation (#04-24 - Aug 13)						4,047,041	
50 Supplemental Appropriation (#05-24 - Nov 19)						13,451,159	
51 Total Expenditures and Transfers Out	\$ 181,111,551	\$ 182,941,739	\$ 207,788,973	\$ 194,723,055	\$ 195,531,695	\$ 223,966,380	
52 Change In Fund Balance	(17,689,860)	(17,538,939)	(30,370,686)	(5,099,602)	(8,962,770)	(21,296,607)	
53 Ending Fund Balance	\$ 56,512,945	\$ 18,003,011	\$ 26,142,259	\$ 51,413,343	\$ 26,217,596	\$ 30,116,736	
Fund Balance Detail							
54 Non-spendable Fund Balance	\$ 5,821,314	\$ 5,644,849	\$ 5,821,314	\$ 4,281,147	\$ 5,644,849	\$ 4,281,147	
55 Restricted Fund Balance	11,665,471	10,226,161	11,610,666	12,133,311	10,288,983	11,509,233	
56 Committed Fund Balance	4,978,096	363,000	1,838,745	4,583,029	425,778	0	
57 Assigned Fund Balance - Required Per Policy	14,037,435	6,623,524	12,593,390	8,425,722	18,280,111	18,276,000	
58 Assigned Fund Balance - Carry Forward	0	0	0	6,591,767	0	0	
59 Assigned Fund Balance - Initiatives	20,010,629	8,500,000	10,400,000	7,649,000	1,650,000	6,900,000	
60 Unassigned Available	17,693,487	326,996	281,103	18,671,882	9,834	72,870	
61 Unrealized Gains & Losses Adjustment	(17,693,487)	(13,681,519)	(16,402,959)	(10,922,514)	(10,081,959)	(10,922,514)	
62 Ending Fund Balance	\$ 56,512,945	\$ 18,003,011	\$ 26,142,259	\$ 51,413,343	\$ 26,217,596	\$ 30,116,736	

**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
<u>Revenues</u>						
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 Supplemental Appropriation (#05-24 - Nov 19)						169,271
13 Total Revenues and Transfers In	\$ 62,348,617	\$ 58,899,825	\$ 60,891,602	\$ 64,654,780	\$ 64,691,100	\$ 65,849,954
<u>Expenditures by Function</u>						
14 Personnel	\$ 12,304,036	\$ 14,002,724	\$ 13,612,759	\$ 13,537,535	\$ 14,582,772	\$ 14,582,772
15 Supplies	1,052,455	2,650,725	1,754,644	1,179,333	2,385,686	2,385,686
16 Controllable Assets	41,590	27,600	20,600	11,345	27,600	27,600
17 Purchased Services	2,667,534	1,986,134	2,962,867	3,203,152	1,433,105	1,433,105
18 Building Materials	5,401,316	5,537,331	5,649,237	6,523,417	6,207,331	6,207,331
19 Fixed Charges	3,384,854	3,829,127	4,894,598	4,963,905	4,301,428	4,301,428
20 Grants and Contributions	(221,692)	100,000	100,000	(61,046)	100,000	100,000
21 Intergovernmental Support	9,691,815	8,243,500	8,619,352	9,029,347	9,802,245	9,802,245
22 Equipment Replacements/New	2,175,025	4,116,000	5,126,141	848,844	4,260,000	4,260,000
23 Pavement Management	19,734,295	17,554,739	18,901,314	11,528,018	17,885,942	17,885,942
24 Traffic Signal Management	0	0	0	0	0	0
25 Engineering Storm Drainage	0	6,186,264	1,052,374	0	0	0
26 Capital Projects	5,323,461	5,813,414	13,427,727	5,936,172	13,224,973	13,224,973
27 Contingency	0	1,000,000	1,000,000	0	1,000,000	1,000,000
28 Transfers Out:						
29 To General Fund	107,000	107,000	1,532,000	1,532,000	107,000	107,000
30 Total Transfers Out	107,000	107,000	1,532,000	1,532,000	107,000	107,000
31 Encumbrances Re-appropriated (Supplemental #01-24)						4,050,997
32 Supplemental Appropriation (#02-24 - May 14)						8,158,818
33 Supplemental Appropriation (#04-24 - Aug 13)						39,891
34 Supplemental Appropriation (#05-24 - Nov 19)						169,271
35 Total Expenditures and Transfers Out	\$ 61,661,688	\$ 71,154,558	\$ 78,653,613	\$ 58,232,024	\$ 75,318,082	\$ 87,737,059
36 Change In Fund Balance	686,928	(12,254,733)	(17,762,011)	6,422,756	(10,626,982)	(21,887,105)
37 Ending Fund Balance	\$ 30,547,580	\$ 10,592,289	\$ 12,785,569	\$ 36,970,336	\$ 12,527,883	\$ 15,083,231
<u>Fund Balance Detail</u>						
38 Non-spendable Fund Balance	\$ 3,040,030	\$ 2,688,761	\$ 3,040,030	\$ 3,172,732	\$ 3,040,030	\$ 3,172,732
39 Restricted Fund Balance	0	0	0	0	0	0
40 Committed Fund Balance	9,344,530	0	0	0	0	0
41 Committed - Required per policy	0	0	0	23,339,608	0	8,661,629
42 Committed Fund Balance - Initiatives	0	0	0	1,000,000	0	1,000,000
43 Committed Fund Balance - Available	0	0	0	9,457,996	0	2,248,870
44 Assigned Fund Balance - Required per policy	12,414,991	5,849,534	8,228,834	0	8,228,834	0
45 Assigned Fund Balance - Initiatives	1,000,000	1,000,000	1,000,000	0	1,000,000	0
46 Assigned Fund Balance - Available	4,748,029	1,053,994	516,705	0	259,019	0
47 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 <i>Taxes</i>	\$ 3,005,493	\$ 3,031,900	\$ 3,031,900	\$ 3,008,445	\$ 4,209,600	\$ 4,209,600
3 <i>Intergovernmental</i>	47,454,626	47,598,906	53,573,244	47,164,006	51,126,511	51,126,511
4 <i>Earnings on Investments</i>	0	0	0	0	0	0
5 <i>Other Revenues</i>	836,661	875,000	875,000	583,904	564,000	564,000
6 <i>Transfers In</i>						
7 <i>General Fund (Cost Allocation)</i>	2,058,696	2,079,428	2,079,428	2,741,013	3,460,366	3,460,366
8 <i>General Fund</i>	0	0	0	0	0	0
9 <i>Total Transfers In</i>	<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 <i>Supplemental Appropriation (#02-24 - May 14)</i>						30,000
11 <i>Supplemental Appropriation (#04-24 - August 13)</i>						126,649
12 <i>Supplemental Appropriation (#05-24 - November 19)</i>						4,397,547
13 Total Revenues and Transfers In	<u>\$ 53,355,474</u>	<u>\$ 53,585,233</u>	<u>\$ 59,559,571</u>	<u>\$ 53,497,367</u>	<u>\$ 59,360,477</u>	<u>\$ 63,914,673</u>
<u>Expenditures by Function</u>						
14 <i>Personnel</i>	\$ 10,665,052	\$ 12,090,990	\$ 13,843,926	\$ 12,091,407	\$ 14,432,355	\$ 14,432,355
15 <i>Supplies</i>	20,321	19,100	45,600	38,175	15,000	15,000
16 <i>Controllable Assets</i>	0	0	0	0	0	0
17 <i>Purchased Services</i>	3,625,524	4,178,799	5,969,901	3,873,867	4,683,852	4,683,852
18 <i>Fixed Charges</i>	34,232	23,256	36,256	33,921	26,976	26,976
19 <i>Grants and Contributions</i>	36,222,317	35,180,772	38,006,042	34,104,612	36,566,065	36,566,065
20 <i>Interdepartmental Charges</i>	2,899,413	3,021,176	3,021,176	3,915,735	3,816,849	3,816,849
21 <i>Capital Outlay</i>	52,140	0	116,700	120,902	0	0
22 <i>Contingency</i>	0	0	0	0	0	0
23 <i>Supplemental Appropriation (#02-24 - May 14)</i>						45,000
24 <i>Supplemental Appropriation (#04-24 - August 13)</i>						192,736
25 <i>Supplemental Appropriation (#05-24 - November 19)</i>						4,861,926
26 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>\$ 64,640,759</u>
27 <i>Change In Fund Balance</i>	(163,524)	(928,859)	(1,480,029)	(681,249)	(180,620)	(726,086)
28 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>\$ 3,054,403</u>
<u>Fund Balance Detail</u>						
29 <i>Non-spendable Fund Balance</i>	\$ 4,042	\$ 11,633	\$ 4,042	\$ 8,886	\$ 4,042	\$ 8,886
30 <i>Committed Fund Balance - Required Per Policy</i>	0	0	0	0	0	2,903,589
31 <i>Committed Fund Balance - Available</i>	0	0	0	0	0	141,928
32 <i>Restricted Fund Balance - Required Per Policy</i>	2,753,313	2,728,243	2,391,686	2,095,310	3,092,414	0
33 <i>Restricted Fund Balance - Available</i>	1,704,383	(799,549)	585,981	1,676,293	(295,367)	0
34 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>\$ 3,054,403</u>

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Budget	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				24,292		
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 Supplemental Appropriation (#05-24 - Nov 19)						3,473,408
13 Total Revenues and Transfers In	\$2,884,079	\$7,417,755	\$8,603,561	\$5,775,593	\$6,055,628	\$ 10,088,393
<u>Expenditures by Function</u>						
14 Personnel Services	\$1,204,149	\$4,446,171	\$4,820,182	\$3,892,210	\$4,677,200	\$4,677,200
15 Supplies	6,982	55,000	86,688	34,552	111,444	111,444
16 Controllable Assets	0	85,000	88,001	13,921	35,000	35,000
17 Purchased Services	814,311	2,186,520	3,001,146	694,950	496,541	496,541
18 Fixed Charges	14,120	80,509	80,509	265,444	29,506	29,506
19 Interdepartment Charges				132,915	0	0
20 Capital Outlay	0	64,555	64,555	37,520	0	0
21 Contingency	0	500,000	500,000	0	300,000	300,000
22 Encumbrances Re-appropriation (Supplemental #01-24)						74,342
23 Supplemental Appropriation (#02-24 - May 14)						81,247
24 Supplemental Appropriation (#04-24 - Aug 13)						480,885
25 Supplemental Appropriation (#05-24 - Nov 19)						3,665,811
26 Total Expenditures and Transfers Out	\$2,039,562	\$7,417,755	\$8,641,081	\$5,071,512	\$5,649,691	\$ 9,951,976
27 Change in Fund Balance	844,517	0	(37,520)	704,081	405,937	136,417
28 Ending Fund Balance	\$844,517	\$874,982	\$806,997	\$1,548,598	\$1,463,064	\$1,685,015
<u>Fund Balance Detail</u>						
29 Non-spendable Fund Balance	\$31,578	\$0	\$0	\$0	\$0	\$0
30 Restricted Fund Balance	0	0	0	0	0	0
31 Committed Fund Balance	0	0	0	0	0	0
32 Assigned Fund Balance	812,939	874,982	806,997	1,548,598	1,463,064	1,685,015
33 Ending Fund Balance	\$844,517	\$874,982	\$806,997	\$1,548,598	\$1,463,064	\$1,685,015

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
<u>Revenues</u>						
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 <i>Supplemental Appropriation (#05-24 - Nov 19)</i>						65,000
12 Total Revenues and Transfers In	\$ 25,994,331	\$ 27,602,665	\$ 28,977,396	\$ 29,767,693	\$ 36,059,650	\$36,168,205
<u>Expenditures by Function</u>						
13 <i>Personnel</i>	\$22,887,739	\$25,005,495	\$26,201,603	\$25,902,072	\$28,971,504	\$28,971,504
14 <i>Supplies</i>	466,509	544,465	636,375	582,725	627,100	627,100
15 <i>Controllable Assets</i>	37,637	36,100	306,706	276,904	217,550	217,550
16 <i>Purchased Services</i>	579,440	664,867	868,684	628,014	864,950	864,950
17 <i>Fixed Charges</i>	2,358,729	2,799,213	2,894,312	2,776,943	2,984,390	2,984,390
18 <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 <i>Supplemental Appropriation (#05-24 - Nov 19)</i>						65,000
27 Total Expenditures and Transfers Out	\$ 27,879,593	\$ 30,373,940	\$ 33,536,036	\$ 33,042,114	\$ 36,011,144	\$36,378,129
28 <i>Change In Fund Balance</i>	(1,885,263)	(2,771,275)	(4,558,640)	(3,274,421)	48,506	(209,924)
29 Ending Fund Balance	\$ 10,919,724	\$ 5,586,509	\$ 6,361,084	\$ 7,645,303	\$ 6,687,888	\$ 7,435,379
<u>Fund Balance Detail</u>						
30 <i>Non-spendable Fund Balance</i>	\$9,057	\$0	\$0	\$17,392	\$0	\$17,392
31 <i>Restricted Fund Balance - Required per Policy</i>	745,000	681,000	745,000	7,197,737	745,000	6,983,306
32 <i>Restricted Available - Available</i>	0	0	0	430,174	238,535	434,681
33 <i>Committed Fund Balance</i>	897,450	0	0	0	0	0
34 <i>Committed Fund Balance - Required per policy</i>	8,608,621	4,820,586	5,576,299	0	5,704,353	0
35 <i>Committed Available</i>	659,596	84,923	39,785	0	238,535	0
36 Ending Fund Balance	\$10,919,724	\$5,586,509	\$6,361,084	\$7,645,303	\$6,687,888	\$7,435,379

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 <i>Taxes</i>	\$15,931,033	\$16,081,828	\$19,044,250	\$18,143,174	\$18,365,254	\$18,365,254
<i>Charges for Services</i>	0	0	25,000	61,026	25,000	\$25,000
3 <i>Intergovernmental</i>	0	0	0	0	0	0
4 <i>Earnings on Investments</i>	610,074	200,000	275,000	1,985,141	400,000	400,000
5 <i>Other Revenues</i>	152,550	30,000	80,000	294,919	85,000	85,000
6 <i>Transfer In</i>						
7 <i>Parks Sales & Use Tax Fund</i>	0	0	5,886,615	5,886,615	0	0
8 <i>Debt Service</i>	0	91,473	91,815	91,815	0	0
9 <i>Capital Replacement Fund</i>	95,000	0	0	0	0	0
10 <i>Total Transfers In</i>	<u>95,000</u>	<u>91,473</u>	<u>5,978,430</u>	<u>5,978,430</u>	<u>0</u>	<u>0</u>
11 <i>Supplemental Appropriation (Supplemental #05-24 - Nov 19)</i>						381,060
12 Total Revenues and Transfers In	<u>\$16,788,657</u>	<u>\$16,403,301</u>	<u>\$25,402,680</u>	<u>\$26,462,690</u>	<u>\$18,875,254</u>	<u>\$19,256,314</u>
<u>Expenditures by Function</u>						
13 <i>Personnel</i>	\$839,621	\$1,156,959	\$1,156,959	\$982,322	\$2,545,768	\$2,545,768
14 <i>Supplies</i>	135,776	623,330	598,330	153,828	595,330	595,330
15 <i>Controllable Assets</i>	1,049	0	26,610	1,166	12,000	12,000
16 <i>Purchased Services</i>	446,071	2,765,800	3,116,244	1,316,542	6,331,394	6,331,394
17 <i>Fixed Charges</i>	201,676	239,259	239,259	218,797	180,405	180,405
18 <i>Debt Service</i>	0	0	0	0	2,810,000	2,810,000
19 <i>Grants, Contributions, Indemnities</i>	0	0	0	0	0	0
20 <i>Intergovernmental Support</i>	2,848,988	2,713,100	3,813,350	4,105,176	3,678,050	3,678,050
21 <i>Interdepartmental Charges</i>	0	0	0	0	0	0
22 <i>Capital Outlay</i>	1,005,924	17,500	7,226,532	3,107,899	365,000	365,000
23 <i>Vehicle Replacements</i>	50,597	0	122,952	36,875	210,000	210,000
24 <i>Major Maintenance & Repairs</i>	328,271	0	0	600,000	0	0
25 <i>Contingency</i>	0	150,000	150,000	0	100,000	100,000
26 <i>Transfers Out:</i>						
27 <i>Debt Service Fund for Series 2012</i>	3,028,835	0	0	0	0	0
28 <i>Rueter Hess Recreation Area</i>	0	0	250,000	250,000	250,000	250,000
29 <i>Total Transfers Out</i>	<u>3,028,835</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
30 <i>Encumbrances Re-appropriated (Supplemental #01-24)</i>						555,659
31 <i>Supplemental Appropriation (Supplemental #04-24 - Aug 13)</i>						7,059,000
32 <i>Supplemental Appropriation (Supplemental #05-24 - Nov 19)</i>						431,830
33 Total Expenditures and Transfers Out	<u>\$8,886,805</u>	<u>\$ 7,665,948</u>	<u>\$ 16,700,236</u>	<u>\$ 10,772,606</u>	<u>\$ 17,077,947</u>	<u>\$ 25,124,436</u>
34 <i>Change In Fund Balance</i>	7,901,852	8,737,353	8,702,444	15,690,084	1,797,307	(5,868,122)
35 Ending Fund Balance	<u>\$ 33,822,255</u>	<u>\$ 40,604,910</u>	<u>\$ 42,524,699</u>	<u>\$ 49,512,339</u>	<u>\$ 44,510,256</u>	<u>\$ 43,644,217</u>
<u>Fund Balance Detail</u>						
36 <i>Non-spendable Fund Balance</i>	\$0	\$0	\$0	\$90	\$0	\$0
37 <i>Restricted Fund Balance - Required Per Policy</i>	11,552,632	9,394,458	10,783,466	10,721,133	12,061,186	2,245,753
38 <i>Restricted Fund Balance - Available</i>	22,269,623	31,210,452	31,741,233	38,791,116	32,449,070	41,398,464
39 <i>Committed Fund Balance</i>	0	0	0	0	0	0
40 <i>Assigned Fund Balance</i>	0	0	0	0	0	0
41 Ending Fund Balance	<u>\$33,822,255</u>	<u>\$ 40,604,910</u>	<u>\$ 42,524,699</u>	<u>\$ 49,512,339</u>	<u>\$ 44,510,256</u>	<u>\$ 43,644,217</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 Supplemental Appropriation (#05-24 - Nov 19)						895,562
11 Total Revenues and Transfers In	\$2,657,944	\$982,671	\$5,062,328	\$4,231,912	\$1,208,943	\$ 4,915,870
<u>Expenditures by Function</u>						
12 Personnel	\$1,016,153	\$391,898	\$1,232,874	\$1,061,450	\$917,977	\$917,977
13 Supplies	106,215	23,079	46,329	16,276	22,329	22,329
14 Controllable Assets	135,704	0	0	0	0	0
15 Purchased Services	1,076,489	558,846	1,079,542	1,043,568	172,180	172,180
16 Fixed Charges	22,916	6,948	210,028	55,214	71,557	71,557
17 Debt Service	165,288	0	0	171,810	0	0
18 Grants and Contributions	110,279	0	210,640	139,337	0	0
19 Capital Outlay	0	0	43,860	1,719,356	0	0
20 Contingency	0	0	2,214,155	0	0	0
21 Transfers Out - General Fund	24,900	1,900	24,900	24,900	24,900	24,900
22 Supplemental Appropriation (#04-24 - Aug 13)						2,811,365
23 Supplemental Appropriation (#05-24 - Nov 19)						895,562
24 Total Expenditures and Transfers Out	\$2,657,944	\$982,671	\$5,062,328	\$4,231,912	\$1,208,943	\$4,915,870
25 Change In Fund Balance	0	0	0	0	0	0
26 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance Detail</u>						
27 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
28 Restricted Fund Balance	0	0	0	0	0	0
29 Committed Fund Balance	0	0	0	0	0	0
30 Assigned Fund Balance	0	0	0	0	0	0
31 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
Capital Expenditures Fund (Fund 330)
Fund Summary

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Actuals	2024 Adopted Budget	2024 Adopted Budget
1 Beginning Fund Balance	\$ 6,517,479	\$ 4,968,226	\$ 5,372,188	\$ 5,372,188	\$ 3,464,000	\$ 3,904,484
<u>Revenues</u>						
2 Taxes	\$ 105	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Miscellaneous Revenues				\$ 43,212		
Transfers In:						
4 From General Fund	179,000	0	552,162	552,162	0	0
5 Total Transfers In	179,000	0	552,162	552,162	0	0
6 Supplemental Appropriation (#05-24 - Nov 19)						88,000
7 Total Revenues and Transfers In	\$ 179,105	\$ 0	\$ 552,162	\$ 595,374	\$ 0	\$ 88,000
<u>Expenditures by Function</u>						
8 Supplies and Purchased Services	\$ 130,103	\$0	\$ 465,743	\$ 267,395	\$0	\$ 0
9 Controllable Assets	154,060	476,500	553,505	154,729	367,700	367,700
10 Building Materials	990	0	0	0	0	0
11 Capital Improvements						
12 Other General Governmental Buildings	147,956	364,500	382,950	391,461	403,000	403,000
13 Fairgrounds Improvements	137,660	127,000	137,940	106,300	68,500	68,500
14 Health & Human Services - Improvements	67,748	115,000	115,000	124,811	0	0
15 Parks Maintenance Facilities	0	0	0	0	0	0
16 Public Works Facilities - Improvements	222,706	45,000	65,250	134,640	129,000	129,000
17 Miller Building - Improvements/Remodel	229,104	58,500	51,300	132,115	0	0
18 Fleet Remodel	0	0	0	0	0	0
19 Park Meadows Ctr. - Improvements	74,392	0	0	73,000	20,000	20,000
20 Wilcox Building - Improvements	159,679	129,500	129,500	130,669	45,000	45,000
21 Wilcox Base Training Room - Remodel	0	0	102,600	91,142	0	0
22 Historic Preservation Property	0	0	456,562	456,445	0	0
23 Fairgrounds - Performance Platform	0	0	0	0	0	0
24 District 8 Capital Improvement					620,000	620,000
25 Total Capital Improvements	1,039,244	839,500	1,441,102	1,640,583	1,285,500	1,285,500
26 Encumbrances Re-appropriated (Supplemental #01-24)						142,729
27 Supplemental Appropriation (#05-24 - Nov 19)						88,000
28 Total Expenditures and Transfers Out	\$ 1,324,396	\$ 1,316,000	\$ 2,460,350	\$ 2,063,078	\$ 1,653,200	\$ 1,883,929
29 Change in Fund Balance	(1,145,291)	(1,316,000)	(1,908,188)	(1,467,704)	(1,653,200)	(1,795,929)
30 Ending Fund Balance	\$ 5,372,188	\$ 3,652,226	\$ 3,464,000	\$ 3,904,484	\$ 1,810,800	\$ 2,108,555
<u>Fund Balance Detail</u>						
29 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
30 Restricted Fund Balance	0	0	0	0	0	0
31 Committed Fund Balance	251,680	0	0	0	0	0
32 Assigned Fund Balance - Required per Policy	1,366,000	50,000	50,000	50,000	50,000	50,000
33 Assigned Fund Balance - Road & Bridge	2,000,000	2,000,000	1,800,000	1,800,000	1,380,000	1,380,000
34 Assigned Fund Balance - Available	1,754,508	1,602,226	1,614,000	2,054,484	380,800	678,555
35 Ending Fund Balance	\$ 5,372,188	\$ 3,652,226	\$ 3,464,000	\$ 3,904,484	\$ 1,810,800	\$ 2,108,555

Local Improvement District (LID) Capital Construction Fund (Fund 350)
Fund Summary

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget
1 Beginning Fund Balance	\$ 487,156	\$ 0	\$ 0	\$ 0	\$ 751,455	\$ 786,648
<u>Revenues</u>						
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	0	0	0	0	0	0
4 Earnings on Investment	0	0	0	0	0	0
5 Other Revenues	5,382	140,000	140,000	793,674	96,400	96,400
6 Transfers In - General Fund	2,477,329	0	0	0	0	0
7 Supplemental Appropriation (#05-24 November 19)						74,300
8 Total Revenues and Transfers In	\$ 2,482,711	\$ 140,000	\$ 140,000	\$ 793,674	\$ 96,400	\$ 170,700
<u>Expenditures by Function</u>						
9 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 Supplies	0	0	0	0	0	0
11 Purchased Services	69,212	0	13,629	3,921	0	0
12 Fixed Charges	54	1,000	2,500	1,937	2,500	2,500
13 Grants, Contributions, Indemnities	0	0	0	0	0	0
14 Intergovernmental Support	0	0	0	0	0	0
15 Capital Outlay	2,900,600	0	26,090	1,167	0	0
16 Contingency	0	0	0	0	0	0
17 Transfers Out	0	0	0	0	744,000	744,000
18 Supplemental Appropriation (#05-24 November 19)						150,000
19 Total Expenditures and Transfers Out	\$ 2,969,867	\$ 1,000	\$ 42,219	\$ 7,026	\$ 746,500	\$ 896,500
20 Change In Fund Balance	(487,156)	139,000	97,781	786,648	(650,100)	(725,800)
21 Ending Fund Balance	\$ 0	\$ 139,000	\$ 97,781	\$ 786,648	\$ 101,355	\$ 60,848
<u>Fund Balance Detail</u>						
22 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
23 Restricted Fund Balance	0	0	0	0	0	0
24 Committed Fund Balance	0	0	0	0	0	0
25 Assigned Fund Balance	0	139,000	97,781	786,648	101,355	60,848
26 Ending Fund Balance	\$ 0	\$ 139,000	\$ 97,781	\$ 786,648	\$ 101,355	\$ 60,848

Douglas County Government
Liability and Property Insurance Fund (Fund 630)
Fund Summary

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Adopted Budget	2024 Amended Budget
1 Beginning Fund Balance	\$ 2,637,573	\$ 2,401,878	\$ 3,152,350	\$ 3,152,350	\$ 509,526	\$ 1,624,344
<u>Revenues</u>						
2 <i>Taxes</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 <i>Intergovernmental</i>	0	0	0	0	0	0
4 <i>Charges for Services</i>	2,465,400	2,878,250	2,878,250	2,878,250	3,503,400	3,503,400
5 <i>Fines and Forfeits</i>	1,580	5,000	5,000	4,202	5,000	5,000
6 <i>Earnings on Investments</i>	0	0	0	0	0	0
7 <i>Other Revenues</i>	51,140	25,000	25,000	46,997	25,000	25,000
8 <i>Transfers In</i>	0	0	0	0	0	0
9 <i>Supplemental Appropriation (#05-24 - Nov 19)</i>						470,000
10 Total Revenues and Transfers In	\$ 2,518,120	\$ 2,908,250	\$ 2,908,250	\$ 2,929,449	\$ 3,533,400	\$ 4,003,400
<u>Expenditures by Function</u>						
11 <i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
12 <i>Supplies</i>	0	0	0	0	0	0
13 <i>Purchased Services</i>	74,560	100,400	100,400	21,175	80,000	80,000
14 <i>Fixed Charges</i>	1,333,971	1,507,850	1,507,850	1,719,217	2,153,400	2,153,400
15 <i>Grants, Contribution, Indemnities</i>	594,812	1,200,000	2,964,372	1,858,525	1,200,000	1,200,000
16 <i>Interdepartmental Charges</i>	0	0	0	0	0	0
17 <i>Contingency</i>	0	100,000	100,000	0	100,000	100,000
18 <i>Transfers Out</i>	0	0	858,537	858,537	0	0
19 <i>Encumbrances Re-appropriated (Supplemental #01-24)</i>						147,680
20 <i>Supplemental Appropriation (#05-24 - Nov 19)</i>						470,000
21 Total Expenditures and Transfers Out	\$ 2,003,343	\$ 2,908,250	\$ 5,531,159	\$ 4,457,454	\$ 3,533,400	\$ 4,151,080
22 <i>Change In Fund Balance</i>	514,777	0	(2,622,909)	(1,528,006)	0	(147,680)
23 Ending Fund Balance	\$ 3,152,350	\$ 2,401,878	\$ 529,441	\$ 1,624,344	\$ 509,526	\$ 1,476,664
<u>Fund Balance Detail</u>						
24 <i>Non-spendable Fund Balance</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
25 <i>Restricted Fund Balance</i>	0	0	0	0	0	0
26 <i>Committed Fund Balance</i>	0	0	0	0	0	0
27 <i>Assigned Fund Balance - Required Per Policy</i>	250,000	250,000	250,000	250,000	250,000	250,000
28 <i>Assigned Fund Balance - Hail Dollars</i>	661,830	661,830	0	0	0	0
29 <i>Assigned Fund Balance - Available</i>	2,240,520	1,490,048	279,441	1,374,344	259,526	1,226,664
30 Ending Fund Balance	\$ 3,152,350	\$ 2,401,878	\$ 529,441	\$ 1,624,344	\$ 509,526	\$ 1,476,664

Douglas County Government
Medical Self-Insurance Fund (Fund 640)
Fund Summary

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget
1 Beginning Fund Balance	\$1,197,659	\$2,044,839	\$2,398,398	\$2,398,398	\$2,398,398	\$ 2,663,137
<u>Revenues</u>						
2 <i>Taxes</i>	\$0	\$0	\$0	\$0	\$0	\$0
3 <i>Intergovernmental</i>	0	0	0	0	0	0
4 <i>Charges for Services</i>	21,221,209	22,085,605	22,085,605	23,098,457	25,091,000	25,091,000
5 <i>Fines and Forfeits</i>	1,015,746	1,631,268	1,631,268	1,306,957	2,526,000	2,526,000
6 <i>Earnings on Investments</i>	0	0	0	0	0	0
7 <i>Other Revenues</i>	0	0	0	0	0	0
8 <i>Transfers In</i>	3,000,000	0	3,000,000	3,000,000	0	0
9 <i>Supplemental Appropriation(#5-24 - November 19)</i>						2,500,000
10 Total Revenues and Transfers In	\$25,236,955	\$23,716,873	\$26,716,873	\$27,405,413	\$27,617,000	\$30,117,000
<u>Expenditures by Function</u>						
11 <i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	\$0
12 <i>Supplies</i>	0	0	0	0	0	0
13 <i>Purchased Services</i>	952,994	876,228	876,228	878,143	940,638	940,638
14 <i>Fixed Charges</i>	1,613,497	1,576,478	1,576,478	1,627,496	1,791,075	1,791,075
15 <i>Awards and Indemnities</i>	21,469,725	21,264,167	24,264,167	24,635,035	24,885,287	24,885,287
16 <i>Intergovernmental Support</i>	0	0	0	0	0	0
17 <i>Interdepartmental Charges</i>	0	0	0	0	0	0
18 <i>Major Maintenance and Repair</i>	0	0	0	0	0	0
19 <i>Contingency</i>	0	0	0	0	0	0
20 <i>Transfers Out</i>	0	0	0	0	0	0
21 <i>Supplemental Appropriation(#5-24 - November 19)</i>						2,500,000
22 Total Expenditures and Transfers Out	\$24,036,216	\$23,716,873	\$26,716,873	\$27,140,674	\$27,617,000	\$30,117,000
23 <i>Change In Fund Balance</i>	1,200,739	0	0	264,739	0	0
24 Ending Fund Balance	\$2,398,398	\$2,044,839	\$2,398,398	\$2,663,137	\$2,398,398	\$2,663,137
<u>Fund Balance Detail</u>						
25 <i>Non-spendable Fund Balance</i>	\$0	\$0	\$0	\$0	\$0	\$0
26 <i>Restricted Fund Balance</i>	0	0	0	0	0	0
27 <i>Committed Fund Balance</i>	0	0	0	0	0	0
28 <i>Assigned Fund Balance - Per Policy</i>	1,073,486	1,063,208	1,213,208	1,231,752	1,244,264	1,244,264
29 <i>Assigned Fund Balance - Available</i>	1,324,912	981,631	1,185,190	1,431,385	1,154,134	1,418,873
30 Ending Fund Balance	\$ 2,398,398	\$ 2,044,839	\$ 2,398,398	\$ 2,663,137	\$ 2,398,398	\$ 2,663,137