

Supplemental Appropriation - 2025 Budget Amendment

Resolution No. #02-25
For Adoption on April 22, 2025



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 - (Local Assistance and Tribal Consistency Fund - 861590)	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.
Administration (Other General Fund - 19200)	Assigned Fund Balance		\$1,300,000	\$0	\$1,300,000 D	\$1,300,000 - A transfer to Capital Expenditures Fund is being completed to ensure there is adequate funding to perform maintenance projects in county buildings in the future. There is no annual income stream to fund these operations; mill levy allocation no longer includes Capital Expenditure Fund.
Administration (Other General Fund - 19200)	Assigned Fund Balance		\$150,150	\$0	\$150,150 D	\$150,150 - Assigned fund balance is being transferred to the District Attorney JD23 fund to cover the purchase of three vehicles. Douglas County is buying out the contract on the current leased vehicles, and it no longer makes fiscal sense to continue with the leasing terms.
Administration (Other General Fund - 19200)	Assigned Fund Balance		\$119,054	\$0	\$119,054 D	\$119,054 - Assigned fund balance is being transferred to the District Attorney JD23 Fund to cover the associated costs of the following: new badges, new radios and encryption upgrades and ballistic equipment for 3 new positions, all of which total \$56,787. Additionally, on-going expenditures being funded include: Software, range ammo, professional membership due, and training, \$62,267.
Other General Fund (Water Initiatives - 890020)	Assigned Fund Balance	08/23/22	\$350,871	\$0	\$350,871 C	\$350,871 - Assigned fund balance is being requested for the Water Alternative Program. The Program assists homeowners and small domestic water providers in developing renewable water supply alternatives. If the Program process is met, the County will provide a feasibility analysis evaluating various renewable water supply options, infrastructure pre-design, and estimated project costs. In addition, the County will research potential financing mechanisms and offer recommendations to move the project forward. BOCC approved in the August 2022 supplemental appropriation. This funding, will help fund a water study cost to be completed in 2025 for \$559,598.
Community Development - (Historic Preservation - 55400)	New Revenues		\$17,275	\$17,275	\$0 A	\$17,275 - New revenues to be received via Intergovernmental Agreement (IGA) with the Parker Water and Sanitation District to complete the restoration of a 100-year old wagon that will be displayed in the Parker water lobby for Douglas County residents and visitors. The IGA is a 50/50 split. Total Cost is \$34,500, with DC portion coming from General Fund Contingency.
Community Development - (Historic Preservation - 55400)	New Revenues		\$5,035	\$5,035	\$0 A	\$5,035 - New revenues received on 1/31/25 need to be appropriated to offset costs associated with the Douglas County History Repository for preservation and accessibility of archaeological collections.
Community Development - (Park Maintenance - Cash-in-Lieu - 51125)	New Revenues		\$1,679,009	\$1,679,009	\$0 A	1,679,009 - A transfer from the Parks Sales & Use Tax fund is being completed to offset maintenance operations across several parks throughout out Douglas County. The portion of the transfer not needed in 2025 will be placed in restricted fund balance for future expenditures.
Community Development - (Park Maintenance - 51100)	Unassigned Fund Balance		\$144,000	\$0	\$144,000 C	\$144,000 - Unassigned fund balance is being requested to fund the annual seasonal temporary within the Parks department. Ten seasonal park technicians will be hired to help with the extra parks and trail maintenance due to significant rise in visitors over the summer months.
Community Development - (Transformational Homelessness - 802021)	New Revenues / Restricted Fund Balance	02/20/24	\$1,062,795	\$1,371,959	(\$309,164) A/B	\$1,062,795 - New revenues to be received from the State of Colorado for the grant period 2/28/2024 - 9/30/2026. These funds will provide the funding required to expand the Homeless Engagement Assistance and Resource Team (HEART) from three to five units and will be also used to hire three Navigators. This will allow for increased (HEART) street outreach coverage on evenings and weekends. Grant matching of \$943,800 of In-Kind match is required and will be met through Douglas County sheriff deputy salaries. Fund balance is being replenished with the request due to timing of reimbursable grant expenditures.
Community Development (DOJ - Byrne Discretionary - 802037)	New Revenues / Restricted Fund Balance	09/24/24	\$860,429	\$860,429	\$0 A	\$860,429 - 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; June 2024 - July 2025.

Supplemental Appropriation - 2025 Budget Amendment

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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 Justice Services - (19700)	New Revenues		\$232,418	\$232,418	\$0 A	\$232,418 - New revenues received from the Colorado Division of Criminal Justice for the Community Corrections program. Grant funds will be allocated by the State of Colorado to Douglas County for the payment of defendants' costs associated with placement in community correction facilities across the State of Colorado. This includes, but is not limited to, fees and expenses related to housing, supervision, rehabilitation, and other associated program costs as determined necessary by the 23rd Judicial District Community Corrections Board.
Information Technology - (Technology Fund - 800900)	Assigned Fund Balance		\$1,775,394	\$0	\$1,775,394 C	\$1,775,394 - Assigned fund balance is being requested to be carried forward into 2025 for the Technology Fund. There are several IT projects which span multiple years prior to completion.
Information Technology - (Technology Fund - 800900)	Assigned Fund Balance		\$6,500,000	\$0	\$6,500,000 D	\$6,500,000 - Assigned fund balance is being appropriated to cover the expenditures related to the Microsoft Dynamics software implementation, \$4M. and \$2.5M for additional technology fund needs/requirements. These funds were reserved in fund balance during 2025 budget development.
Information Technology - (IT Infrastructure - 802009)	Assigned Fund Balance		\$244,481	\$0	\$244,481 C	\$244,481 - Assigned fund balance is being requested to be carried forward into 2025 for IT Infrastructure projects that span multiple years.
Administration - (Energy Efficiency & Conservation Block Grant - 802035)	New Revenues	02/24/24	\$228,023	\$241,260	(\$13,237) A/B	\$228,023 - The Department of Energy has awarded Douglas County the Energy Efficiency and Conservation Equipment Rebate (EECBG). 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.
Mental Health (Community Mental Health SFY25 - 802034)	New Revenues	07/09/24	\$263,957	\$342,720	(\$78,763) A/B	\$263,957 - \$342,720 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. Fund balance will be replenished by \$78,763 due to timing of reimbursement revenues.
Mental Health (HB22-1281 Community Investment Grant SFY 2025 - 802032)	New Revenues	06/11/24	\$262,190	\$266,773	(\$4,583) A/B	\$262,190 - \$266,773 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. Fund balance will be replenished by \$4,583 due to timing of reimbursement revenues.

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Mental Health (HB22-1281 Child Youth Family - 802031)	New Revenues	06/10/24	\$152,371	\$156,581	(\$4,210) A/B	\$152,371 - \$156,581 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. Fund balance will be replenished by \$4,210 due to timing of reimbursement revenues.
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.
Community Services (Senior Council - 41300)	Assigned Fund Balance		\$5,878	\$0	\$5,878 B	\$5,878 - Assigned fund balance is being requested to be carried forward into 2025 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.
Facilities - (County Emergency Preparedness - 19275)	Unassigned Fund Balance		\$38,592	\$0	\$38,592 D	\$38,592 - Unassigned fund balance is being requested to purchase 5,000 citizen disaster preparedness booklets. Over the last eleven years, nearly 28,000 guides have been distributed to residents at preparedness fairs, events, and through various jurisdictions and municipalities across Douglas County.
Facilities - (County Emergency Preparedness - 19275)	Unassigned Fund Balance		\$40,000	\$0	\$40,000 D	\$40,000 - Unassigned fund balance is being requested to purchase Veoci Emergency Management Software. This platform is designed for collaboration, continuity, and response software utilized by Offices of Emergency Management (OEM), Emergency Operations Centers (EOC), Incident Management Teams, and local governments. This expense will be an annual subscription, and will need to be included in future base budgets.
Facilities - (County Fair - 55250)	Assigned Fund Balance		\$450,000	\$0	\$450,000 C	\$450,000 - Assigned fund balance is being requested to augment the base budget of the Douglas County County Fair. Additional funding is needed to cover the expenditures related to services which will ensure the County Fair runs smoothly, meets public standards, and enhance the overall experience for attendees and exhibitors. Items being funded include: entertainment, rodeo committee, janitorial / parking services, stock contractor services, waste disposal, purse money, overtime, etc.
Sheriff - (Emergency Services Unit - 21750)	New Revenues		\$60,000	\$60,000	\$0 A	\$60,000 - Reimbursement revenues of \$60,000 is being requested at this time to allow the Emergency Services Unit to purchase additional supplies and equipment that are needed to enhance current operations.
Sheriff - (Emergency Services Unit - 21750)	New Revenues		\$55,000	\$55,000	\$0 A	\$55,000 - New reimbursement revenues are being recognized from the Colorado Department of Fire Prevention and Control (DFPC). The extra funding will allow staff the ability to cover unbudgeted salary and benefits for the Emergency Response Coordinator that was extended to ensure a seamless transition for new employee..
Sheriff - (Cooperator's Incidents - 21825)	New Revenues		\$9,303	\$9,303	\$0 A	\$9,303 - New reimbursement revenues are being recognized from the Colorado Department of Fire Prevention and Control (DFPC). The extra funding will allow staff the ability to cover operating/equipment/uniform/PPE replacements or additional needs for deployments in 2025.
Sheriff - (Major Crimes - 23150)	Unassigned Fund Balance		\$1,206	\$0	\$1,206 C	\$1,206 - Proceeds from the sale of unclaimed property is being requested to help offset the cost of additional training within the Major Crimes department. Due to budget limitations, there has not been the ability to send detectives to many training sessions, all of which would greatly benefit the agency. In addition, training opportunities are very expensive, and the additional revenues will enable more staff to received additional classroom hours.

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Sheriff - (State Criminal Alien Assistance Program - SCAAP - 803072)	New Revenues	03/12/24	\$264,472	\$0	\$264,472 C	\$264,472 - 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 - 802022)	New Revenues	01/09/24	\$22,051	\$85,283	(\$63,232) A/C	\$25,051 - 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. Fund balance is being replenished by \$63,232 for the PO roll that was approved by BOCC in March 2025.
Sheriff - (Prison SSA - 803068)	New Revenue / Restricted Fund Balance		\$46,000	\$1,200	\$44,800 A/C	\$46,000 - \$44,800 is the remaining amount of unspent Prison SSA Incentive funds on December 31, 2024. An additional \$1,200 has been received since budget adoption in 2025. These funds will be utilized in 2025 for the purchase of jail-related equipment items.
Sheriff - (CSV VIN Verifications - 800592)	Assigned Fund Balance		\$54,210	\$0	\$54,210 C	\$54,210 is the portion of the VIN inspection fee revenues collected and remained unspent on December 31, 2024. These funds will be appropriated for the purchase of supplies, equipment and cell phone service needed for the Community Safety Volunteer Program.
Sheriff - (First Task Force - 23175)	Unassigned Fund Balance		\$1,493	\$0	\$1,493 C	\$1,493 - New revenues were received in late 2024, and rolled into the General Fund fund balance at 12/31/24. The United States Secret Service (USSS) allocates money to the FIRST Task Force for equipment needs and overtime incurred throughout the year.
Sheriff - (Violent Crimes Enterprise Task Force - 23395)	New Revenues		\$18,814	\$18,814	\$0 A	\$18,814 - New revenues will be used to offset the overtime incurred while coordinating with local, state, and federal resources to conduct long-term, complex investigations of violent, gang related drug trafficking organizations. Funding is based on a calendar year basis.
Sheriff - (Restricted Booking Fees - Arapahoe/Douglas Mental Health/Training - 21525)	Restricted Fund Balance		\$32,348	\$0	\$32,348 C	\$32,348 - carryover of restricted booking fees from 2024. In accordance with Colorado Revised Statutes 30-1-104 (1) (n) and 30-1-119 the booking fees collected are to be used for: 1) 20% of funds are to be expended to administer a community-based treatment program for the treatment of offenders with mental illness or addiction and 2) 20% of funds are to be expended for the training expenses of law enforcement officers to meet the needs of the offenders with mental illness or addiction issues. These carryover funds will go towards a contribution to Arapahoe/Douglas Mental Health and provide funding for specific Special Medical Unit and critical incident training of detentions officers and other law enforcement officers in the County. Therefore, these revenues are dedicated revenues. Note: the remaining 60% is to defray costs associated with processing prisoners in and out of custody.
Sheriff - (Christmas for Kids - 802013)	Restricted Fund Balance		\$2,657	\$0	\$2,657 C	\$2,657 - Donations collected in prior years rolled into the General Fund fund balance at year's end. These dollars need to be appropriated for spending authority purposes. These donations will enable the Sheriff's Office to continue the annual Christmas for Kids Program for 2025.
Sheriff (FBI Joint Terrorism Task Force - 23360)	New Revenues		\$19,224	\$19,224	\$0 A	\$19,224 - 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.
Sheriff - (FBI Child Exploitation and Human Trafficking Task Force - 23361)	New Revenues		\$22,052	\$22,052	\$0 A	\$22,052 - 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.

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Sheriff - (Front Range Drug Task Force - 23365)	New Revenues		\$11,667	\$11,667	\$0 A	\$11,667 - New revenues will be used to offset the overtime incurred while attempting to control mid to high-level drug trafficking organizations at the regional, state, and national level. Funding is based on a calendar year basis.
Sheriff - (RAVEN Task Force - 23367)	New Revenues		\$9,688	\$9,688	\$0 A	\$9,688 - New revenues will be used to offset the overtime incurred while coordinating with local, state, and federal resources to conduct long-term, complex investigations of violent, gang related drug trafficking organizations. Funding is based on a calendar year basis.
Sheriff - (Rocky Mountain Regional Computer Forensic Laboratory - RMRCL - 23370)	New Revenues		\$16,034	\$16,034	\$0 A	\$16,034 - New revenues will be used for overtime reimbursements as it relates to performing digital forensic examinations of digital devices (computers, smart phones, and other connected tools. The overtime period is from October 2024 through September 30, 2025.
Sheriff (Drug Enforcement Authority - DEA - 23380)	New Revenue		\$11,222	\$11,222	\$0 A	\$11,222 - 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.
Sheriff (FBI Safe Streets Fugitive Task Force - 23390)	New Revenues		\$18,379	\$18,379	\$0 A	\$18,379 - 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 is October 1, 2024 through September 30, 2025.
Sheriff - (Mental Health Data Diversion Grant - 861060)	New Revenues	01/09/24	\$366,502	\$366,502	\$0 A	\$366,502 - 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.
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	11/19/24	\$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 - (Correctional Treatment Board - 802028)	New Revenues	06/11/24	\$19,753	\$19,003	\$750 A/B	\$19,753 - \$19,003 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. \$750 of restricted fund balance is being utilized due to timing of revenues received in prior year.
Sheriff - (Gray & Black Marijuana Enforcement 25-111 - 861062)	New Revenues	03/25/25	\$39,500	\$39,500	\$0 A	\$39,500 - New revenues to be spent on the costs associated with the investigation and prosecution (including large-scale operations, organized crimes, and operations that divert marijuana outside of Colorado) of unlicensed marijuana cultivation or distribution operations conducted in violation of state law. Grant period expires May 31, 2026.
Sheriff - (Preventing Identity Base Violence Grant Program - 802026)	New Revenues	08/13/24	\$21,343	\$23,433	(\$2,090) A/B	\$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. Due to timing of revenue reimbursements, restricted fund balance of \$2,090 is being replenished with this request.

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Sheriff - (Peace Officer Counsel - 802024)	New Revenues	04/09/24	\$153,030	\$266,452	(\$113,422) A/B	<p>\$153,030 - 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. Due to timing of revenue reimbursements, fund balance will be replenished by \$113,422 with this request.</p> <p>The grant cycle for the POMH is March 21, 2024 through June 30, 2026. The BOCC officially approved grant acceptance on 4/9/2024.</p>
Sheriff - (Grey & Black Marijuana Enforcement Grant - 24-018 - 802023)	New Revenues	04/09/24	\$14,421	\$17,921	(\$3,500) A/B	<p>\$17,921 - 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.</p>
Sheriff - (Jail Based Behavioral Health Program - 802027)	New Revenues	06/11/24	\$142,249	\$432,275	(\$290,026) A/B	<p>\$142,249 - 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. Fund balance is being replenished for the purchase order supplemental presented to the BOCC in March 2025 for \$215,783.</p>

TOTAL GENERAL FUND

	\$19,325,150	\$8,455,835	\$10,869,315	
			\$8,455,835	A New Revenues
			(\$581,181)	B Prior Year Fund Balance - Grant Related
			\$3,302,700	C Prior Year Fund Balance - Rollover of Unencumbered Funds
			\$8,147,796	D Prior Year Fund Balance - New Initiatives

* The new amended budget for the General Fund is \$239,996,419

LAW ENFORCEMENT AUTHORITY FUND - 220

Sheriff - (K-9 Unit)	New Revenues		\$7,301	\$7,301	\$0	<p>\$7,301 - New revenues have been received from a private donor to be allocated to a new obstacle course and additional training supplies for the K-9 division of the Douglas County Sheriff Department.</p>
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	\$7,301	\$7,301	\$0	
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* The new amended budget for the Law Enforcement Authority Fund is \$40,004,755

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DISTRICT ATTORNEY JD23 FUND - 223

District Attorney - 23rd Administration - 28100	New Revenue		\$119,054	\$119,054	\$0	\$119,054 - New revenues via a transfer from the General Fund is needed to offset one-time costs of new badges, new radios and encryption upgrades and ballistic equipment for 3 new positions, all of which total \$56,787. Additionally, on-going expenditures being funded include: Software, range ammo, professional membership due, and training, \$62,267.
District Attorney - 23rd Administration - 28100	New Revenue		\$150,150	\$150,150	\$0	\$150,150 - New revenues via a transfer from the General Fund to cover the purchase of three vehicles. Douglas County is buying out the contract on the current leased vehicles, and it no longer makes fiscal sense to continue with the leasing terms.

TOTAL DISTRICT ATTORNEY JD23 FUND - 223 **\$269,204 \$269,204 \$0**

* The new amended budget for the District Attorney JD23 Fund is 14,568,586.

INFRASTRUCTURE FUND - 225

CIP - US 85 Improvements	Committed Fund Balance		\$3,450,000	\$0	\$3,450,000	\$3,450,000 - Revenues from the Colorado Department of Transportation (CDOT) as part of the Intergovernmental Agreement for the construction of US85 are being recognized at this time to appropriate additional spending authority for the US 85 Capital Improvement project. 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. Revenues were received 12/16/24.
CIP - US 85 Improvements (HR Pkwy to C-470)	Committed Fund Balance		(\$144,743)	\$0	(\$144,743)	(\$103,678) - During the 2024 annual budget preparation the outstanding capital improvement projects (CIP) were looked at in detail in order to estimate the funds that were not going to be used in the months of October – December 2024. These anticipated unspent funds were then recognized in the 2025 adopted budget. However, the listed projects progressed more than anticipated in 2024 causing too much budget to be re-appropriated in the 2025 budget adoption. This supplemental request will replenish fund balance and decrease the Transportation Fund appropriations by this amount.
CIP - Relocate W I25 Frontage Road	Committed Fund Balance		\$41,065	\$0	\$41,065	

TOTAL INFRASTRUCTURE FUND - 225 **\$3,346,322 \$0 \$3,346,322**

* The new amended budget for the Infrastructure Fund is \$3,762,959

ROAD SALES & USE TAX FUND - 230

CIP - (Waterton Road)	New Revenues		\$33,293	\$33,293	\$0	\$33,293 - 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.
CIP - (US 85 Plum Creek PD)	New Revenues		\$499,121	\$499,121	\$0	\$499,121 - New construction developer advance revenues need to be recognized to continue to fund current and future portions of the US 85 Improvement CIP. The US 85 improvement is a multi-year project that started in 2022 and is anticipated to have transportation construction needs for the next ten years (through 2035).

TOTAL ROAD SALES & USE TAX FUND **\$532,414 \$532,414 \$0**

* The new amended budget for the Road Sales & Use Tax Fund is \$99,709,349.

Supplemental Appropriation - 2025 Budget Amendment

Resolution No. #02-25
For Adoption on April 22, 2025



Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
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TRANSPORTATION FUND - 235

CIP - (US Hwy 85 Improvements)	Assigned Fund Balance		\$4,256,425	\$0	\$4,256,425	\$4,256,425 - Revenues from the Colorado Department of Transportation (CDOT) as part of the Intergovernmental Agreement for the construction of US85 are being recognized at this time to appropriate additional spending authority for the US 85 Capital Improvement project. 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.
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TOTAL TRANSPORTATION FUND **\$4,256,425** **\$0** **\$4,256,425**

* The new amended budget for the Transportation Fund is \$49,784,584

JUSTICE CENTER SALES & USE TAX FUND - 240

JC - (Highlands Ranch Sheriff Substation - 870069)	Restricted Fund Balance		\$32,802	\$0	\$32,802	\$32,802 - Restricted fund balance is being appropriated at this time to offset the purchase of exercise equipment (2-Rogue Monster Racks, 2-Rogue ECHO Bikes, 2-Rogue Cable Pulley Machines, 2-NordicTrak treadmills) that will be located at the Highlands Ranch Sheriff Substation in Highlands Ranch.
JC - (Simulcast - Decker's - 870053)	Restricted Fund Balance		\$400,000	\$0	\$400,000	\$400,000 - Restricted fund balance is being requested to cover additional costs to complete fiber and power connections to the Decker's Tower.
JC - (EVOC Operations - 33225)	Restricted Fund Balance		\$186,205	\$0	\$186,205	\$186,205 - Restricted fund balance is being requested to cover expenses related to the EVOC Crack/Seal project that was delayed due to increased costs of materials.

TOTAL JUSTICE CENTER SALES & USE TAX FUND **\$619,007** **\$0** **\$619,007**

* The new amended budget for the Justice Center Sales & Use Tax Fund is \$34,406,176.

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 2025.

TOTAL RUETER-HESS RECREATION AREA FUND **\$360,000** **\$0** **\$360,000**

* The amended budget for the Rueter-Hess Recreation Area Fund is \$1,543,935

Supplemental Appropriation - 2025 Budget Amendment

Resolution No. #02-25
For Adoption on April 22, 2025



Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
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Historic Resources	Restricted Fund Balance	01/28/25	\$83,776	\$0	\$83,776	\$83,776 - Restricted fund balance I needed to fulfill the contract between Douglas County and Interpret Site LLC. for professional consulting services related to the management of the County's History Repository. Contract approved by BOCC on 1/28/25
Historic Resources	Restricted Fund Balance		\$4,522	\$0	\$4,522	\$4,522 - Restricted fund balance is being requested to continue to work for stabilization of two mammoth lower jaws at the Douglas County Repository. The contractor being utilized is Heather Finlyson.
Historic Resources	Restricted Fund Balance		\$3,500	\$0	\$3,500	\$3,500 - Restricted fund balance is being requested to pay for the professional services of Elena Haverluk. This is for the exhibit of the timeline mural at the Parker Water and Sanitation District. Douglas County is partnering with the Town of Parker.
Historic Resources	Restricted Fund Balance		\$23,920	\$0	\$23,920	\$23,920 - Restricted fund balance is being requested to complete the contract with Schuber Darden Architects for the restoration and stabilization services of historic structures, including the Evans Homestead Restoration. Contract was approved 8/15/24
Historic Resources - Spring Valley	Restricted Fund Balance	09/10/24	\$161,410	\$0	\$161,410	\$141,410 - Restricted fund balance is being appropriated for the contract with Deep Roots Craftsmen to stabilize the Spring Valley Schoolhouse. This contingency amount rolled into the fund balance at year-end 2024. BOCC approved contract on 9/10/24.
Historic Resources - Miksch-Helmer Cabin	Restricted Fund Balance		\$23,386	\$0	\$23,386	\$23,386 - Restricted fund balance is being appropriated for the contract with Empire Carpentry LLC to rehabilitate the Miksch-Helmer Cabin. The contingency amount rolled into the fund balance at year-end 2024. BOCC approved contract on 9/10/24.
Parks - Cash-in-Lieu	Restricted Fund Balance		\$1,676,009	\$0	\$1,676,009	\$1,676,009 - Restricted fund balance from the collection of cash-in-lieu park funding is being transferred to the General Fund and will be tracked in the General Fund going forward.

TOTAL OPEN SPACE SALES & USE TAX FUND **\$1,976,523** **\$0** **\$1,976,523**

* The new amended budget for the Parks and Open Space Sales & Use Tax Fund is \$12,497,245

CAPITAL EXPENDITURES FUND - 330

Facilities (Heroes Hall - Fairgrounds)	Transfer-In from General Fund	01/14/25	\$400,000	\$400,000	\$0	\$400,000 is being transferred from the General Fund for the costs associated with construction documents for the planned Heroes Hall to be located at the Douglas County Fairgrounds.
Facilities (Future Expenditures / Fund Balance)	Transfer-In from General Fund		\$0	\$1,300,000	(\$1,300,000)	\$1,300,000 is being transferred from the General Fund and being placed in fund balance for 2026 county-wide maintenance. There is no mill levy allocated to the Capital Expenditures Fund.
Facilities (Lansing Point)	Transfer-In from General Fund		\$1,600,000	\$1,600,000	\$0	\$1,600,000 is being transferred from the General Fund for the costs associated with construction, FFE, improvements for the Lansing Point Facility (LP). Furniture and fixtures are being purchased for the department functions relocating in 2025 to the LP building.

TOTAL CAPITAL EXPENDITURES FUND **\$2,000,000** **\$3,300,000** **(\$1,300,000)**

* The new amended budget for the Capital Expenditures Fund is \$3,131,757.

TOTAL ALL FUNDS - 2025 SUPPLEMENTAL **\$32,692,346** **\$12,564,754** **\$12,832,226**

Douglas County Government
2025 Amended Budget Rollforward

Funds	2025 Adopted Budget	#25-01 Amended (3/25/25)	#25-02 Amended (4-22-25)	#25-03 Amended	#25-04 Amended	#25-05 Amended	Total Amended Budget	% Change Adopted Budget	Transfer In	Total Budget Appropriations	
<u>Revenues</u>											
100 General	185,131,875		8,455,835				193,587,710	4.6%	32,132,871	225,720,581	
200 Road & Bridge	67,268,000						67,268,000	0.0%		67,268,000	
210 Human Services	58,420,423						58,420,423	0.0%	4,195,916	62,616,339	
215 Developmental Disabilities	9,103,800						9,103,800	0.0%		9,103,800	
217 DC Health Department	1,201,239						1,201,239	100.0%	2,106,435	3,307,674	
220 Law Enforcement Authority	31,559,800		7,301				31,567,101	0.0%	7,774,019	39,341,120	
221 Safety and Mental Health	7,823,600						7,823,600	100.0%	200,000	8,023,600	
223 District Attorney JD23	1,719,211		269,204				1,988,415	15.7%	12,580,171	14,568,586	
225 Infrastructure Fund	0						0	0.0%		0	
230 Road Sales & Use Tax	46,245,200		532,414				46,777,614	1.2%		46,777,614	
235 Transportation Infrastructure Sales & Use Tax	20,420,400						20,420,400	0.0%	0	20,420,400	
240 Justice Center Sales & Use Tax	27,828,250						27,828,250	0.0%		27,828,250	
245 Rueter-Hess Recreation	702,000						702,000	100.0%	250,000	952,000	
250 Parks and Open Space Sales & Use Tax	19,229,209						19,229,209	0.0%	0	19,229,209	
260 Conservation Trust	1,700,000						1,700,000	0.0%		1,700,000	
265 Lincoln Station Sales Tax Improvement	50,000						50,000	0.0%		50,000	
275 Waste Disposal	85,000						85,000	0.0%	0	85,000	
280 Woodmoor Mountain	39,820						39,820	0.0%		39,820	
295 Rocky Mountain HIDTA	1,104,204						1,104,204	0.0%		1,104,204	
296 American Rescue Plan Act (ARPA)	0						0	100.0%		0	
297 Property Tax Relief	0						0	0.0%		0	
330 Capital Expenditures	0		3,300,000				3,300,000	0.0%		3,300,000	
350 LID Capital Construction	85,200						85,200	0.0%		85,200	
390 Capital Replacement	0						0	0.0%		0	
410 Debt Service	0						0	0.0%		0	
620 Employee Benefits Self-Insurance	2,569,900						2,569,900	0.0%		2,569,900	
630 Liability and Property Self-Insurance	4,057,690						4,057,690	0.0%		4,057,690	
640 Medical Insurance Self-Insurance	32,594,940						32,594,940	0.0%	2,000,000	34,594,940	
Total All Funds	518,939,761	0	12,564,754	0	0	0	531,504,515	2.4%	61,239,412	592,743,927	
	2025 Adopted Budget	#25-01 Amended (3/25/25)	#25-02 Amended (4-22-25)	#25-03 Amended	#25-04 Amended	#25-05 Amended	Adjustments	Total Amended Budget	% Change	Transfer Out	Total Budget Appropriations
<u>Expenditures</u>											
100 General	190,516,889	3,297,839	19,325,150					213,139,878	11.9%	26,856,541	239,996,419
200 Road & Bridge	79,987,699	4,689,973						84,677,672	5.9%	440,821	85,118,493
210 Human Services	62,713,834	11,233						62,725,067	0.0%		62,725,067
215 Developmental Disabilities	9,103,800							9,103,800	0.0%		9,103,800
217 DC Health Department	3,872,956	58,100						3,931,056	100.0%		3,931,056
220 Law Enforcement Authority	39,489,850	507,604	7,301					40,004,755	1.3%		40,004,755
221 Safety and Mental Health	7,930,644	39,067						7,969,711	0.5%		7,969,711
223 District Attorney JD23	14,299,382		269,204					14,568,586	1.9%		14,568,586
225 Infrastructure Fund	416,637		3,346,322					3,762,959	803.2%	0	3,762,959
230 Road Sales & Use Tax	98,426,935		532,414					98,959,349	0.5%	750,000	99,709,349
235 Transportation Infrastructure Sales & Use Tax	45,028,159		4,256,425					49,284,584	9.5%	500,000	49,784,584
240 Justice Center Sales & Use Tax	3,424,547	2,633,472	619,007					6,677,026	95.0%	27,729,150	34,406,176
245 Rueter-Hess Recreation	1,183,935		360,000					1,543,935	100.0%		1,543,935
250 Parks and Open Space Sales & Use Tax	7,854,494	2,416,228	1,976,523					12,247,245	55.9%	250,000	12,497,245
260 Conservation Trust	2,750,000	401,304						3,151,304	0.0%		3,151,304
265 Lincoln Station Sales Tax Improvement	50,000							50,000	0.0%		50,000
275 Waste Disposal	110,000							110,000	0.0%		110,000
280 Woodmoor Mountain	127,590							127,590	0.0%		127,590
295 Rocky Mountain HIDTA	1,079,304							1,079,304	0.0%	24,900	1,104,204
296 American Rescue Plan Act (ARPA)	0	2,401,507						2,401,507	100.0%		2,401,507
297 Property Tax Relief	0							0	0.0%		0
330 Capital Expenditures	1,033,450	98,307	2,000,000					3,131,757	203.0%		3,131,757
350 LID Capital Construction	2,500							2,500	0.0%	85,000	87,500
390 Capital Replacement								0	0.0%	603,000	603,000
410 Debt Service								0	0.0%		0
620 Employee Benefits Self-Insurance	2,569,900							2,569,900	0.0%	2,000,000	4,569,900
630 Liability and Property Self-Insurance	4,057,690	23,606						4,081,296	0.6%		4,081,296
640 Medical Insurance Self-Insurance	32,594,940							32,594,940	0.0%	2,000,000	34,594,940
Total All Funds	608,625,135	16,578,240	32,692,346	0	0	0		657,895,721	8.1%	61,239,412	719,135,133

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

General Fund (Fund 100)							
Fund Summary							
	2023	2024	2024	2024	2025	2025	
	Audited	Adopted	Amended	Unaudited	Adopted	Amended	
	Actuals	Budget	Budget	Actuals	Budget	Budget	
1 Beginning Fund Balance	\$ 56,512,945	\$ 35,180,366	\$ 51,413,343	\$ 51,413,343	\$ 33,288,064	\$ 59,694,526	
<u>Revenues</u>							
2 Taxes	\$ 98,407,099	\$ 113,918,975	\$ 113,918,975	\$ 113,769,987	\$ 139,056,500	\$ 139,056,500	
3 Licenses and Permits	9,679,154	7,775,825	7,775,825	8,972,885	8,481,700	8,481,700	
4 Intergovernmental	5,862,577	510,750	14,727,983	7,429,909	1,986,750	1,986,750	
5 Charges for Services	24,626,121	25,579,950	26,065,950	29,242,934	26,294,425	26,294,425	
6 Fines and Forfeits	122,994	125,400	125,400	181,520	156,200	156,200	
7 Earnings on Investments	11,076,365	7,250,000	7,250,000	15,929,449	6,500,000	6,500,000	
8 Donations and Contributions	222,720	260,000	260,075	506,245	260,000	260,000	
9 Other Revenues	8,288,447	579,400	1,976,940	7,759,701	2,396,300	2,396,300	
Transfers In:							
10 Capital Replacement Fund	372,000	990,000	990,000	990,000	603,000	603,000	
11 Road & Bridge Fund	1,532,000	107,000	107,000	107,000	440,821	440,821	
12 Transportation Fund	0	500,000	500,000	500,000	500,000	500,000	
13 Justice Center Sales Tax Fund	28,050,540	27,452,725	27,452,725	26,663,462	27,729,150	27,729,150	
14 Road Sales Tax Fund-Engineering Svc	500,000	750,000	750,000	750,000	750,000	750,000	
15 RMHIDTA	24,900	24,900	24,900	24,900	24,900	24,900	
16 Liability and Property Insurance Fund	858,537	0	0	0	0	0	
17 LID Capital Construction Fund	0	744,000	894,000	894,000	85,000	85,000	
18 Medical Self-Insurance Fund	0	0	0	0	2,000,000	2,000,000	
19 Total Transfers In	31,337,977	30,568,625	30,718,625	29,929,362	32,132,871	32,132,871	
20 Supplemental #2 (04-22-25)						8,455,835	
21 Total Revenues and Transfers In	\$ 189,623,453	\$ 186,568,925	\$ 202,819,773	\$ 213,721,993	\$ 217,264,746	\$ 225,720,581	
<u>Expenditures by Function</u>							
22 Personnel	\$ 118,555,703	\$ 122,109,050	\$ 127,573,763	\$ 125,326,367	\$ 133,829,689	\$ 133,829,689	
23 Supplies	7,616,538	7,578,947	7,714,278	7,887,968	7,638,134	7,638,134	
24 Controllable Assets	425,284	742,378	762,877	407,675	1,180,378	1,180,378	
25 Purchased Services	43,865,270	49,192,374	65,197,268	45,380,472	34,880,662	34,880,662	
26 Building Materials	13,870	0	500	346	0	0	
27 Fixed Charges	8,105,281	9,661,624	10,558,129	9,736,914	12,186,225	12,186,225	
28 Debt Service	4,650,882	0	0	5,725,972	0	0	
29 Grants and Contributions	3,404,403	801,470	2,723,578	2,355,684	986,470	986,470	
30 Intergovernmental Support	541,108	601,338	614,238	592,929	603,548	603,548	
31 Interdepartmental Charges	(9,600,975)	(9,281,849)	(9,281,849)	(11,547,502)	(11,494,167)	(11,494,167)	
32 Capital Outlay	4,742,079	42,650	1,105,115	4,646,776	5,134,950	5,134,950	
33 Computer Equipment	1,307,136	1,500,000	2,316,642	1,136,629	2,086,000	2,086,000	
34 Vehicle Replacements	1,691,248	990,000	1,630,466	1,396,843	1,485,000	1,485,000	
35 Contingency	0	1,000,000	812,412	0	2,000,000	2,000,000	
Transfers Out							
36 To Law Enforcement Authority Fund	4,077,865	4,385,100	3,136,400	2,923,400	7,774,019	7,774,019	
37 To Security and Mental Health Fund	0	625,000	625,000	625,000	200,000	200,000	
38 To District Attorney Fund	0	0	0	0	12,580,171	12,580,171	
39 To Capital Expenditures Fund	552,162	0	88,000	88,000	0	0	
40 To Solid Waste Disposal Fund	0	0	275,950	275,950	0	0	
41 To Human Services Fund	2,741,013	3,460,366	3,490,366	3,858,140	4,195,916	4,195,916	
42 To Medical Self-Insurance Fund	0	0	2,500,000	2,500,000	0	0	
43 To Health Fund	2,034,188	2,123,247	2,123,247	2,123,247	2,106,435	2,106,435	
44 Total Transfers Out	9,405,228	10,593,713	12,238,963	12,393,737	26,856,541	26,856,541	
45 Encumbrances Re-appropriated (Supplemental #01-25)						3,297,839	
46 Supplemental #2 (04-22-25)						19,325,150	
47 Total Expenditures and Transfers Out	\$ 194,723,055	\$ 195,531,695	\$ 223,966,380	\$ 205,440,810	\$ 217,373,430	\$ 239,996,419	
48 Change In Fund Balance	(5,099,602)	(8,962,770)	(21,146,607)	8,281,183	(108,684)	(14,275,838)	
49 Ending Fund Balance	\$ 51,413,343	\$ 26,217,596	\$ 30,266,736	\$ 59,694,526	\$ 33,179,380	\$ 45,418,688	
<u>Fund Balance Detail</u>							
50 Non-spendable Fund Balance	\$ 4,281,147	\$ 5,644,849	\$ 4,281,147	\$ 3,108,325	\$ 4,281,147	\$ 3,108,325	
51 Restricted Fund Balance	12,133,311	10,288,983	11,509,233	19,686,825	11,379,319	14,261,091	
52 Committed Fund Balance	4,583,029	425,778	0	3,724,698	5,000,000	5,516,004	
53 Assigned Fund Balance - Required Per Policy	8,425,722	18,280,111	18,276,000	7,696,963	8,425,722	6,797,738	
54 Assigned Fund Balance - Carry Forward	6,591,767	0	0	4,723,045	0	2,603,646	
55 Assigned Fund Balance - Initiatives	7,649,000	1,650,000	6,900,000	20,625,000	6,500,000	15,325,000	
56 Unassigned Fund Balance Available	18,671,882	9,834	222,870	2,065,887	15,706	(256,899)	
57 Unrealized Gains & Losses Adjustment	(10,922,514)	(10,081,959)	(10,922,514)	(1,936,216)	(2,422,514)	(1,936,216)	
58 Ending Fund Balance	\$ 51,413,343	\$ 26,217,596	\$ 30,266,736	\$ 59,694,526	\$ 33,179,380	\$ 45,418,688	

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Unaudited Actuals	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$ 10,919,724	\$ 6,639,382	\$ 7,645,303	\$ 7,645,303	\$ 7,835,110	\$ 8,457,982
<u>Revenues</u>						
2 Taxes	\$ 21,871,329	\$ 28,266,400	\$ 28,266,400	28,141,359	\$ 27,987,600	\$ 27,987,600
3 Intergovernmental	100,874	0	108,555	65,857	0	0
4 Charges for Services	1,698,541	2,172,450	2,172,450	2,209,656	2,166,800	2,166,800
5 Fines and Forfeits	867,570	1,092,400	1,092,400	954,924	1,005,400	1,005,400
6 Earnings on Investments	412,025	100,000	100,000	630,060	400,000	400,000
7 Donations and Contributions						
8 Miscellaneous Revenues	83,515	43,300	43,300	4,681	0	0
9 Other Financing Sources	655,974	0	0	66,225	0	0
10 Transfers In - General Fund	4,077,865	4,385,100	4,385,100	2,923,400	7,774,019	7,774,019
11 Supplemental Appropriation - #2 (4-22-25)						7,301
12 Total Revenues and Transfers In	\$ 29,767,693	\$ 36,059,650	\$ 36,168,205	\$ 34,996,161	\$ 39,333,819	\$ 39,341,120
<u>Expenditures by Function</u>						
13 Personnel	\$ 25,902,072	\$ 28,971,504	\$ 29,080,059	27,773,772	\$ 31,901,173	\$ 31,901,173
14 Supplies	582,725	627,100	742,822	637,908	831,100	831,100
15 Controllable Assets	276,904	217,550	217,550	48,218	104,400	104,400
16 Purchased Services	628,014	864,950	954,050	673,574	997,700	997,700
17 Fixed Charges	2,776,943	2,984,390	2,982,390	2,957,271	3,000,377	3,000,377
18 Debt Service	132,652	0	0	137,548	0	0
19 Grants and Contributions	138,047	0	2,000	2,245	60,000	60,000
20 Capital Outlay	2,604,757	2,170,650	2,284,565	1,952,946	2,495,100	2,495,100
21 Contingency	0	175,000	114,693	0	100,000	100,000
22 Encumbrances Re-appropriated (Supplemental #01-25)						507,604
23 Supplemental Appropriation - #2 (4-22-25)						7,301
24 Total Expenditures and Transfers Out	\$ 33,042,114	\$ 36,011,144	\$ 36,378,129	\$ 34,183,482	\$ 39,489,850	\$ 40,004,755
25 Change In Fund Balance	(3,274,421)	48,506	(209,924)	812,679	(156,031)	(663,635)
26 Ending Fund Balance	\$ 7,645,303	\$ 6,687,888	\$ 7,435,379	\$ 8,457,982	\$ 7,679,079	\$ 7,794,347
<u>Fund Balance Detail</u>						
27 Non-spendable Fund Balance	\$ 17,392	\$ 0	\$ 17,392	\$ 9,010	\$ 17,392	\$ 17,392
28 Restricted Fund Balance - Required per policy	6,983,306	6,449,352	6,983,306	7,520,700	6,983,306	7,364,669
29 Restricted Available - Available	430,174	238,536	434,681	928,272	678,381	412,286
30 Committed Fund Balance	214,431	0	0	0	0	0
31 Assigned Fund Balance	0	0	0	0	0	0
32 Ending Fund Balance	\$ 7,645,303	\$ 6,687,888	\$ 7,435,379	\$ 8,457,982	\$ 7,679,079	\$ 7,794,347

**Douglas County Government
District Attorney JD23 Fund (Fund 223)
Fund Summary**

	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$ 0	\$ 0
<u>Revenues</u>		
2 Intergovernmental	\$ 1,719,211	\$ 1,719,211
3 Fines & Forfeits	0	0
4 Earnings on Investments	0	0
5 Other Revenues	0	0
6 Transfer-In General Fund	12,580,171	12,580,171
7 Supplemental Appropriation - #2 (4-22-25)		269,204
8 Total Revenues and Transfers In	\$ 14,299,382	\$ 14,568,586
<u>Expenditures by Function</u>		
9 Personnel	\$ 13,889,682	\$ 13,879,682
10 Supplies	56,970	56,970
11 Controllable Assets	0	0
12 Purchased Services	278,480	288,480
13 Fixed Charges	19,250	19,250
14 Intergovernmental Support	0	0
15 Capital	55,000	55,000
16 Contingency	0	0
17 Supplemental Appropriation - #2 (4-22-25)		269,204
18 Total Expenditures and Transfers Out	\$ 14,299,382	\$ 14,568,586
19 Change In Fund Balance	0	0
20 Ending Fund Balance	\$ 0	\$ 0
<u>Fund Balance Detail</u>		
21 Non-spendable Fund Balance	\$ 0	\$ 0
22 Restricted Fund Balance - Required Per Policy	0	0
23 Restricted Fund Balance - Available	0	0
24 Committed Fund Balance	0	0
25 Assigned Fund Balance	0	0
26 Ending Fund Balance	\$ 0	\$ 0

**Douglas County Government
Infrastructure Fund (Fund 225)
Fund Summary**

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Unaudited Actuals	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$28,785,741	\$558,645	\$13,956,610	\$13,956,610	\$ 416,637	\$ 3,762,959
<u>Revenues</u>						
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Licenses and Permits	0	0	0	0	0	0
4 Intergovernmental	13,362,267	0	0	3,450,000	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	0	0	0	0	0	0
8 Donations and Contributions	0	0	0	0	0	0
9 Other Revenues	0	0	0	0	0	0
10 Total Revenues and Transfers In	\$ 13,362,267	\$ 0	\$ 0	\$ 3,450,000	\$ 0	\$ 0
<u>Expenditures by Function</u>						
11 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
12 Supplies	0	0	0	0	0	0
13 Purchased Services	24,874	15,508	51,206	1,141	2,551	2,551
14 Fixed Charges	0	0	0	0	0	0
15 Grants and Contributions	0	0	0	0	0	0
16 Intergovernmental Support Svcs.	27,895,132	300,008	220,000	144,743	220,000	220,000
17 Interdepartmental Charges	0	0	0	0	0	0
18 Capital Outlay	271,393	243,129	323,137	135,500	194,086	194,086
19 Contingency	0	0	0	0	0	0
20 Transfers Out - Infrastructure Fund	0	0	13,362,267	13,362,267	0	0
21 Supplemental Appropriation - #2 (4-22-25)	0	0	0	0	0	3,346,322
22 Total Expenditures and Transfers Out	\$ 28,191,398	\$ 558,645	\$ 13,956,610	\$ 13,643,651	\$ 416,637	\$ 3,762,959
23 Change In Fund Balance	(14,829,131)	(558,645)	(13,956,610)	(10,193,651)	(416,637)	(3,762,959)
24 Ending Fund Balance	\$ 13,956,610	\$ 0	\$0	\$ 3,762,959	\$ 0	\$ 0
<u>Fund Balance Detail</u>						
25 Nonspendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Restricted Fund Balance	0	0	0	0	0	0
27 Committed Fund Balance	13,956,610	0	0	0	0	0
28 Assigned Fund Balance	0	0	0	3,762,959	0	0
29 Ending Fund Balance	\$ 13,956,610	\$ 0	\$ 0	\$ 3,762,959	\$ 0	\$ 0

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Unaudited Actuals	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$ 86,340,186	\$ 91,956,642	\$ 105,668,807	\$ 105,668,807	\$ 96,605,934	\$ 102,253,053
<u>Revenues</u>						
2 Taxes	\$ 42,689,818	\$ 43,212,360	\$ 43,212,360	\$ 42,681,098	\$ 44,045,200	\$ 44,045,200
3 Intergovernmental	12,076,449	0	624,652	682,112	0	0
4 Earnings on Investments	2,633,832	1,500,000	1,500,000	3,679,814	2,200,000	2,200,000
5 Other Revenues	3,303,759	0	2,361,844	3,476,726	0	0
6 Transfers In	0	0	0	0	0	0
7 Supplemental Appropriation - #2 (4-22-25)						532,414
8 Total Revenues and Transfers In	\$ 60,703,858	\$ 44,712,360	\$ 47,698,856	\$ 50,519,750	\$ 46,245,200	\$ 46,777,614
<u>Expenditures by Function</u>						
9 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 Supplies	0	0	0	0	0	0
11 Controllable Assets	0	0	0	0	0	0
12 Purchased Services	3,660,422	0	2,948,000	2,660,058	2,820,000	2,820,000
13 Building Materials	0	0	0	0	0	0
14 Fixed Charges	0	0	0	0	0	0
15 Debt Issuance	0	0	0	0	0	0
16 Grants, Contributions, Indemnities	0	0	0	(0)	0	0
17 Intergovernmental Support	27,917,727	39,089,002	41,048,953	30,702,928	27,515,732	27,515,732
18 Interdepartmental Charges	0	0	0	0	0	0
19 Capital Projects/Re-Appropriation	9,297,088	66,472,127	64,138,493	10,972,115	68,091,203	68,091,203
20 Contingency	0	0	0	0	0	0
21 Transfers Out:						
22 To General Fund	500,000	750,000	750,000	750,000	750,000	750,000
23 To Infrastructure Fund	0	0	8,850,402	8,850,402	0	0
24 Total Transfers Out	500,000	750,000	9,600,402	9,600,402	750,000	750,000
25 Supplemental Appropriation - #2 (4-22-25)						532,414
26 Total Expenditures and Transfers Out	\$ 41,375,237	\$ 106,311,129	\$ 117,735,848	\$ 53,935,503	\$ 99,176,935	\$ 99,709,349
27 Change In Fund Balance	19,328,621	(61,598,769)	(70,036,992)	(3,415,754)	(52,931,735)	(52,931,735)
28 Ending Fund Balance	\$ 105,668,807	\$ 30,357,873	\$ 35,631,815	\$ 102,253,053	\$ 43,674,199	\$ 49,321,318
<u>Fund Balance Detail</u>						
29 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
30 Restricted Fund Balance - Required Per Policy	59,202,121	4,671,236	4,671,236	5,251,975	4,824,520	4,824,520
31 Restricted Fund Balance - Available	46,466,686	25,686,637	30,960,579	97,001,078	38,849,679	44,496,798
32 Committed Fund Balance	0	0	0	0	0	0
33 Assigned Fund Balance	0	0	0	0	0	0
34 Ending Fund Balance	\$ 105,668,807	\$ 30,357,873	\$ 35,631,815	\$ 102,253,053	\$ 43,674,199	\$ 49,321,318

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Unaudited Actuals	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$ 37,889,406	\$ 70,746,660	\$ 37,294,937	\$ 37,294,937	\$ 34,561,751	\$ 40,055,911
<u>Revenues</u>						
2 Taxes	\$ 19,210,418	\$ 19,445,600	\$ 19,445,600	\$ 19,206,494	\$ 19,820,400	\$ 19,820,400
3 Intergovernmental	3,303,906	0	0	4,256,425	0	0
4 Earnings on Investments	1,211,929	600,000	600,000	1,621,882	600,000	600,000
5 Other Revenues	0	0	0	0	0	0
6 Transfers In	0	0	24,095,367	22,212,669	0	0
7 Total Revenues and Transfers In	\$ 23,726,252	\$ 20,045,600	\$ 44,140,967	\$ 47,297,470	\$ 20,420,400	\$ 20,420,400
<u>Expenditures by Function</u>						
8 Personnel	\$0	\$0	\$0	\$0	\$0	\$0
9 Supplies	0	0	0	0	0	0
10 Controllable Assets	0	0	0	0	0	0
11 Purchased Services	6,198	0	138,113	443,353	1,000,000	1,000,000
12 Building Materials	0	0	0	0	0	0
13 Fixed Charges	0	0	0	0	0	0
14 Debt Issuance	0	0	0	0	0	0
15 Grants, Contributions, Indemnities	0	0	0	0	0	0
16 Intergovernmental Support	24,314,523	8,600,000	46,451,327	43,593,144	3,200,000	3,200,000
17 Interdepartmental Charges	0	0	0	0	0	0
18 Capital Projects / Re-Appropriation	0	76,147,429	23,610,382	0	40,828,159	40,828,159
19 Contingency	0	0	0	0	0	0
20 Transfer Out - General Fund	0	500,000	500,000	500,000	500,000	500,000
21 Supplemental Appropriation - #2 (4-22-25)						4,256,425
22 Total Expenditures and Transfers Out	\$ 24,320,721	\$ 85,247,429	\$ 70,699,822	\$ 44,536,497	\$ 45,528,159	\$ 49,784,584
23 Change In Fund Balance	(594,469)	(65,201,829)	(26,558,855)	2,760,973	(25,107,759)	(29,364,184)
24 Ending Fund Balance	\$ 37,294,937	\$ 5,544,831	\$ 10,736,082	\$ 40,055,911	\$ 9,453,992	\$ 10,691,727
<u>Fund Balance Detail</u>						
25 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Restricted Fund Balance - Required Per Policy	200,000	200,000	200,000	279,600	200,000	279,600
27 Restricted Fund Balance - Available	37,094,937	5,344,831	10,536,082	39,776,311	9,253,992	10,412,127
28 Committed Fund Balance	0	0	0	0	0	0
29 Assigned Fund Balance	0	0	0	0	0	0
30 Ending Fund Balance	\$ 37,294,937	\$ 5,544,831	\$ 10,736,082	\$ 40,055,911	\$ 9,453,992	\$ 10,691,727

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Unaudited Actuals	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$ 29,355,836	\$ 14,262,107	\$ 21,602,586	\$ 21,602,586	\$ 7,856,607	\$ 16,514,219
<u>Revenues</u>						
2 Taxes	\$26,681,135	\$27,007,725	\$27,007,725	\$26,675,687	\$27,528,250	\$27,528,250
3 Intergovernmental	0	0	0	0	0	0
4 Charges for Services	70,005	0	0	66,325	0	0
5 Earnings on Investments	601,329	400,000	400,000	561,262	300,000	300,000
6 Other Revenues	40,000	0	0	0	0	0
7 Total Revenues and Transfers In	\$ 27,392,469	\$ 27,407,725	\$ 27,407,725	\$ 27,303,274	\$ 27,828,250	\$ 27,828,250
<u>Expenditures by Function</u>						
8 Supplies	\$88,396	\$0	\$58,500	\$47,787	\$0	\$0
9 Controllable Assets	24,755	261,000	39,500	39,393	1,071,200	1,071,200
10 Purchased Services	201,572	0	74,608	59,816	0	0
11 Building Materials	0	0	0	0	0	0
12 Fixed Charges	393,084	471,891	500,391	493,176	547,747	547,747
13 Debt Service (Lease Payment)	0	0	0	0	0	0
14 Grants, Contributions, Indemnities	0	0	0	0	0	0
15 Intergovernmental Support	5,492	12,000	12,000	5,788	12,000	12,000
16 Interdepartmental Charges	0	0	0	0	0	0
17 Capital Outlay	6,381,880	6,821,537	12,945,125	5,082,220	1,693,600	1,693,600
18 Contingency	0	250,000	216,630	0	100,000	100,000
19 Transfers Out:						
20 To General Fund	28,050,540	27,452,725	27,452,725	26,663,462	27,729,150	27,729,150
21 Total Transfers Out	28,050,540	27,452,725	27,452,725	26,663,462	27,729,150	27,729,150
22 Encumbrances Re-appropriated (Supplemental #01-25)						2,633,472
23 Supplemental Appropriation - #2 (4-22-25)						619,007
24 Total Expenditures and Transfers Out	\$ 35,145,719	\$ 35,269,153	\$ 41,299,479	\$ 32,391,641	\$ 31,153,697	\$ 34,406,176
25 Change In Fund Balance	(7,753,250)	(7,861,428)	(13,891,754)	(5,088,367)	(3,325,447)	(6,577,926)
26 Ending Fund Balance	\$ 21,602,586	\$ 6,400,679	\$ 7,710,832	\$ 16,514,219	\$ 4,531,160	\$ 9,936,293
<u>Fund Balance Detail</u>						
27 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
28 Restricted Fund Balance - Required Per Policy	6,064,694	3,498,403	3,498,403	4,690,611	3,277,312	3,498,403
29 Restricted Fund Balance - Available	15,537,892	2,902,276	4,212,429	11,823,608	1,253,848	6,437,890
30 Committed Fund Balance	0	0	0	0	0	0
31 Assigned Fund Balance	0	0	0	0	0	0
32 Ending Fund Balance	\$ 21,602,586	\$ 6,400,679	\$ 7,710,832	\$ 16,514,219	\$ 4,531,160	\$ 9,936,293

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

	2023 Audited Budget	2024 Adopted Budget	2024 Amended Budget	2024 Unaudited Actuals	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$ 0	\$ 2,257,234	\$ 2,313,518	\$ 2,313,518	\$ 1,932,545	\$ 2,567,163
<u>Revenues</u>						
2 Intergovernmental	\$ 2,413,628	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000
3 Charges for Services	33,076	30,000	30,000	52,687	32,000	32,000
4 Earnings on Investments	33,049	15,000	15,000	96,843	50,000	50,000
5 Other Revenues	0	0	0	0	0	0
6 Transfer-In Parks & Open Space Fund	250,000	250,000	250,000	250,000	250,000	250,000
7 Total Revenues and Transfers In	\$ 2,729,753	\$ 915,000	\$ 915,000	\$ 1,019,530	\$ 952,000	\$ 952,000
<u>Expenditures by Function</u>						
8 Personnel	\$ 356,015	\$ 721,476	\$ 667,585	\$ 623,985	\$ 656,315	\$ 656,315
9 Supplies	7,879	5,000	41,600	35,575	5,600	5,600
10 Controllable Assets	0	0	0	3,762	0	0
11 Purchased Services	40,383	53,000	44,310	46,546	60,000	60,000
12 Building Materials	0	0	0	0	0	0
13 Fixed Charges	11,958	16,500	38,500	37,217	44,020	44,020
14 Intergovernmental Support	0	0	0	0	0	0
15 Capital	0	0	550,581	18,800	368,000	368,000
16 Contingency	0	50,000	50,000	0	50,000	50,000
17 Supplemental Appropriation - #2 (4-22-25)						360,000
18 Total Expenditures and Transfers Out	\$ 416,235	\$ 845,976	\$ 1,392,576	\$ 765,885	\$ 1,183,935	\$ 1,543,935
19 Change In Fund Balance	2,313,518	69,024	(477,576)	253,645	(231,935)	(591,935)
20 Ending Fund Balance	\$ 2,313,518	\$ 2,326,258	\$ 1,835,942	\$ 2,567,163	\$ 1,700,610	\$ 1,975,228
<u>Fund Balance Detail</u>						
21 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Restricted Fund Balance - Required Per Policy	170,681	81,000	81,000	81,000	81,000	81,000
23 Restricted Fund Balance - Available	2,142,837	2,245,258	1,754,942	2,486,163	1,619,610	1,894,228
24 Committed Fund Balance	0	0	0	0	0	0
25 Ending Fund Balance	\$ 2,313,518	\$ 2,326,258	\$ 1,835,942	\$ 2,567,163	\$ 1,700,610	\$ 1,975,228

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Unaudited Actuals	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$ 33,822,255	\$ 42,712,949	\$ 49,512,339	\$ 49,512,339	\$ 45,258,195	\$ 55,751,330
<u>Revenues</u>						
2 <i>Taxes</i>	\$ 18,143,174	\$ 18,365,254	\$ 18,365,254	\$ 18,139,467	\$ 18,719,209	\$ 18,719,209
3 <i>Intergovernmental</i>	0	0	381,060	6,434	0	0
4 <i>Charges for Services</i>	61,026	25,000	25,000	0	25,000	25,000
5 <i>Earnings on Investments</i>	1,985,141	400,000	400,000	3,003,252	400,000	400,000
6 <i>Other Revenues</i>	294,919	85,000	85,000	618,909	85,000	85,000
7 <i>Transfer In</i>						
8 <i>Parks Sales and Use Tax Fund</i>	5,886,615	0	0	0	0	0
9 <i>Debt Service</i>	91,815	0	0	0	0	0
10 <i>Total Transfers In</i>	<u>5,978,430</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 Total Revenues and Transfers In	\$ 26,462,690	\$ 18,875,254	\$ 19,256,314	\$ 21,768,061	\$ 19,229,209	\$ 19,229,209
<u>Expenditures by Function</u>						
12 <i>Personnel</i>	\$ 982,320	\$ 2,545,768	\$ 2,545,768	\$ 1,942,358	\$ 2,380,738	\$ 2,380,738
13 <i>Supplies</i>	153,828	595,330	595,330	164,221	423,330	423,330
14 <i>Controllable Assets</i>	1,166	12,000	12,000	36,168	0	0
15 <i>Purchased Services</i>	1,316,542	6,331,394	6,135,977	1,359,883	934,500	934,500
16 <i>Fixed Charges</i>	218,797	180,405	180,405	286,385	267,084	267,084
17 <i>Grants, Contributions, Indemnities</i>	0	2,810,000	8,310,000	5,500,000	0	0
18 <i>Intergovernmental Support</i>	4,105,176	3,678,050	3,678,050	4,332,072	3,748,842	3,748,842
19 <i>Capital Outlay</i>	3,707,901	365,000	3,019,225	1,483,297	0	0
20 <i>Vehicle Replacements</i>	36,875	210,000	297,681	174,687	0	0
21 <i>Contingency</i>	0	100,000	100,000	0	100,000	100,000
22 <i>Transfers Out:</i>						
23 <i>Rueter Hess Recreation Area</i>	250,000	250,000	250,000	250,000	250,000	250,000
24 <i>Total Transfers Out</i>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
25 <i>Encumbrances Re-appropriated (Supplemental #01-25)</i>						2,416,228
26 <i>Supplemental Appropriation (#02-25 - April 22)</i>						1,976,523
27 Total Expenditures and Transfers Out	\$ 10,772,606	\$ 17,077,947	\$ 25,124,436	\$ 15,529,070	\$ 8,104,494	\$ 12,497,245
28 <i>Change In Fund Balance</i>	15,690,084	1,797,307	(5,868,122)	6,238,991	11,124,715	6,731,964
29 Ending Fund Balance	\$ 49,512,339	\$ 44,510,256	\$ 43,644,217	\$ 55,751,330	\$ 56,382,910	\$ 62,483,294
<u>Fund Balance Detail</u>						
30 <i>Non-spendable Fund Balance</i>	\$ 90	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
31 <i>Restricted Fund Balance - Required Per Policy</i>	777,783	12,061,186	2,245,753	1,462,109	875,449	1,131,617
32 <i>Restricted Fund Balance - Available</i>	48,734,466	32,449,070	41,398,464	54,289,221	55,507,461	61,351,677
33 <i>Committed Fund Balance</i>	0	0	0	0	0	0
34 <i>Assigned Fund Balance</i>	0	0	0	0	0	0
35 Ending Fund Balance	\$ 49,512,339	\$ 44,510,256	\$ 43,644,217	\$ 55,751,330	\$ 56,382,910	\$ 62,483,294

Douglas County Government
Capital Expenditures Fund (Fund 330)
Fund Summary

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Unaudited Actuals	2025 Adopted Budget	2025 Adopted Budget
1 Beginning Fund Balance	\$ 5,372,188	\$ 3,464,000	\$ 3,904,485	\$ 3,904,485	\$ 2,548,556	\$ 2,837,049
<u>Revenues</u>						
2 <i>Taxes</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 <i>Other Revenues</i>	43,212	0	0	26,350	0	0
<i>Transfers In:</i>						
4 <i>From General Fund</i>	552,162	0	88,000	88,000	0	0
5 <i>Total Transfers In</i>	552,162	0	88,000	88,000	0	0
6 <i>Supplemental Appropriation - #2 (4-22-25)</i>						3,300,000
7 Total Revenues and Transfers In	\$ 595,374	\$ 0	\$ 88,000	\$ 114,350	\$ 0	\$ 3,300,000
<u>Expenditures by Function</u>						
8 <i>Supplies and Purchased Services</i>	\$267,395	\$0	\$177,458	\$185,691	\$0	\$0
9 <i>Controllable Assets</i>	154,729	367,700	208,198	96,492	421,050	421,050
10 <i>Building Materials</i>	0	0	0	282	0	0
11 <i>Fixed Charges</i>	370	0	0	0	0	0
12 <i>Capital Improvements</i>						
13 <i>Other General Governmental Buildings</i>	391,461	403,000	399,142	379,698	159,900	159,900
14 <i>Fairgrounds Improvements</i>	106,300	68,500	69,625	64,324	197,500	197,500
15 <i>Health & Human Services - Improvements</i>	124,811	0	45,000	44,835	0	0
16 <i>Public Works Facilities - Improvements</i>	134,640	129,000	193,507	189,508	130,000	130,000
17 <i>Miller Building</i>	132,115	0	38,810	38,809	105,000	105,000
18 <i>Park Meadows Ctr. - Improvements</i>	73,000	20,000	19,310	19,310	0	0
19 <i>Wilcox Building - Improvements</i>	130,669	45,000	119,879	129,566	20,000	20,000
20 <i>Historic Preservation Property</i>	456,445	0	0	0	0	0
21 <i>Wilcox Basement Training</i>	91,142	0	0	0	0	0
22 <i>Moore Road Facility</i>	0	0	73,000	33,271	0	0
23 <i>District 8 Capital Improvement</i>	0	620,000	540,000	0	0	0
24 <i>Total Capital Improvements</i>	1,640,583	1,285,500	1,498,273	899,320	612,400	612,400
25 <i>Encumbrances Re-appropriated (Supplemental #01-25)</i>						98,307
26 <i>Supplemental Appropriation - #2 (4-22-25)</i>						2,000,000
27 Total Expenditures and Transfers Out	\$ 2,063,077	\$ 1,653,200	\$ 1,883,929	\$ 1,181,786	\$ 1,033,450	\$ 3,131,757
28 <i>Change in Fund Balance</i>	(1,467,703)	(1,653,200)	(1,795,929)	(1,067,436)	(1,033,450)	168,243
29 Ending Fund Balance	\$ 3,904,485	\$ 1,810,800	\$ 2,108,556	\$ 2,837,049	\$ 1,515,106	\$ 3,005,292
<u>Fund Balance Detail</u>						
30 <i>Non-spendable Fund Balance</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
31 <i>Restricted Fund Balance</i>	0	0	0	0	0	0
32 <i>Committed Fund Balance</i>	0	0	0	0	0	0
33 <i>Assigned Fund Balance - Required Per Policy</i>	50,000	50,000	50,000	1,083,450	50,000	50,000
34 <i>Assigned Fund Balance - Road & Bridge</i>	1,800,000	1,380,000	1,380,000	1,280,000	1,465,106	1,380,000
35 <i>Assigned Fund Balance - Available</i>	2,054,485	380,800	678,556	473,599	0	1,575,292
36 Ending Fund Balance	\$ 3,904,485	\$ 1,810,800	\$ 2,108,556	\$ 2,837,049	\$ 1,515,106	\$ 3,005,292