

Supplemental Appropriation - 2025 Budget Amendment
Resolution No. #03-25
For Adoption on June 24, 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 - (Veterans Services)	New Revenues	10/08/24	\$783	\$783	\$0 A	\$783 - New revenues to be received from the Department of Military and Veteran 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. The BOCC approved acceptance of the grant award at the October 8, 2024 business meeting.
Department of Public Works - Forest to Faucets - #890106	New Revenues	01/14/25	\$500,000	\$500,000	\$0 A	\$500,000 - New grant funding from the Colorado State Forest Service (CSFS) via the Denver Water Forest to Faucets 3 Grant Program. This funding will be utilized to offset treatment costs for private landowners in the Jackson & Garber Creek Forest Restoration and Watershed Protection Project. This project consists of an estimated 270 acres of treatment in dense mixed conifer forest which includes 120 acres on the Schmit Open Space and 150 acres across private landowner parcels. The reporting period is for the grant is December 13, 2024 through May 31, 2029.
Community Services - (Homeless Resolution Program - HRP - #802042)	New Revenues	01/03/00	\$40,000	\$40,000	\$0 A	\$40,000 - New revenues via grant funding for the grant period 4/1/25 through 3/31/26. The HRP grant is an annual program administered by the Department of Labor and Affairs through the Division of Housing and Office of Homeless Initiatives. The aim of the Homeless Resolution Program is to enhance the continuum of comprehensive, housing-focused solutions through the State to end housing instability.
Community Development - (Emergency Service Grant - #802025)	New Revenues	09/26/23	\$31,781	\$31,781	\$0 A	\$31,781 - New revenues to be received from the Colorado Division of Housing (DOH). The grant award will be used to provide emergency temporary shelter through hotel vouchers to homeless individuals and families working with the Homeless Engagement Assistance and Resource Team (HEART). There is a \$16,018 County cash match, which will be met via staff time associated with the administration of this grant, along with a hotel voucher paid for through Community Development Block Grant. Grant period through March 31, 2025.
Administration - (CDOT MMOF - Multi-Modal Option - 802039)	New Revenues	09/24/24	\$128,932	\$161,713	(\$32,781) A/B	\$128,932 - 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. Funding for the 2024 expenditures that Douglas County fronted, \$32,781 will be placed back into the General Fund fund balance once revenues are received.
Community Development - (CSBG Block Grant - Option #7)	New Revenue	12/29/24	\$30,666	\$30,666	\$0 A	\$30,666 - New revenues to be received through the Department of Local Affairs (DOLA) in Option Letter #7. These funds will be used to improve the causes and conditions of poverty throughout Douglas County. Grant period is January 1, 2025 thru September 30, 2026.
Community Development - (CSBG Block Grant - Option #8)	New Revenue	03/12/25	\$28,991	\$28,991	\$0 A	\$28,991 - New revenues to be received through the Department of Local Affairs (DOLA) in Option Letter #8. These funds will be used to improve the causes and conditions of poverty throughout Douglas County. Grant period is January 1, 2025 thru September 30, 2026.
Community Development - (CDOT 5310 Grant - 861541)	New Revenues	07/09/24	\$154,904	\$154,904	\$0 A	\$154,904 - 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 a remaining in-kind cash match of \$38,727 required with this grant award, all of which will be in-kind via budgeted employee salaries.
Community Development - (CSBG Block Grant - 861549)	New Revenue		\$77,697	\$77,697	\$0 A	\$77,697 - 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. Grant period is 1/1/25 through 9/30/26.
Sheriff - (State Criminal Alien Assistance Program - SCAAP)	New Revenues	02/18/25	\$94,061	\$94,061	\$0 A	\$94,061 - 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 February 18, 2025 business meeting.

TOTAL GENERAL FUND \$1,087,815 \$1,120,596 (\$32,781)
\$1,120,596 **A** New Revenues
(\$32,781) **B** Prior Year Fund Balance

* The new amended budget for the General Fund is \$241,084,234.

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ROAD AND BRIDGE FUND - 200

CIP - (Asphalt Overlay)	Assigned Fund Balance		\$119,001	\$0	\$119,001	
CIP - (Pine Drive Improvements)	Assigned Fund Balance		\$115,830	\$0	\$115,830	\$2,015,328 - During the 2025 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 list of projects below progressed less than anticipated in 2024 causing too little budget to be re-appropriated in the 2025 budget adoption. This supplemental request will utilize fund balance and increase the Road Sales & Use Tax Fund appropriations by this amount.
CIP - (Emergency Storm Drainage)	Assigned Fund Balance		\$54,070	\$0	\$54,070	
CIP - (Stormwater Priority Projects)	Assigned Fund Balance		\$1,530,207	\$0	\$1,530,207	
CIP - (Traffic Signal Maintenance)	Assigned Fund Balance		\$3,903	\$0	\$3,903	
CIP - (East Plum Creek SEP)	Assigned Fund Balance		\$192,317	\$0	\$192,317	
National Forest Reserve Payment - 861468	New Revenues		\$14,969	\$14,969	\$0 A	
Mineral Leasing - 861467	New Revenues		\$41,936	\$41,936	\$0 A	\$14,936 - New revenues via the Federal Mineral Leasing program that can be used towards continued maintenance of Douglas County roads.
CIP - (Contracted Road Maintenance - 800100)	New Revenues		\$170,000	\$170,000	\$0 A	\$170,000 - New revenues from the Highlands Ranch Metro District for curb ramp retrofits performed by Douglas County in 2025. The reimbursement funds will be used to offset materials and labor used to perform work throughout the district.
CIP - (Contracted Road Maintenance - 800100)	New Revenues		\$5,484	\$5,484	\$0 A	\$5,484 - New revenues received as reimbursement from the High Prairie International Polo Club Subdivision will be used for infrastructure and maintenance work within the subdivision.
CIP - (East Plum Creek SEP - 861055)	New Revenues		\$130,978	\$130,978	\$0 A	\$130,978 - New revenues received from the Colorado Department of Public Health and Environment to advance the East Plum Creek Stabilization at Lowell Ranch. Funds will be used to complete the most costly and challenging portions of East Plum Creek to include channel reconstruction, flood modeling, and significant revegetation and stabilization.

TOTAL ROAD & BRIDGE FUND **\$2,378,695** **\$363,367** **\$2,015,328**

* The new amended budget for the Road & Bridge Fund is \$87,497,188

DEVELOPMENTAL DISABILITIES FUND - 215

Administration	Assigned Fund Balance		\$581,088	\$0	\$581,088	\$581,088 - of assigned fund balance is being carried forward into fiscal year 2025 in order to provide spending authority for the Developmental Disabilities grant monies that were dispersed in 2024, along with additional funding for 2025 competitive grant funding.
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TOTAL DEVELOPMENTAL DISABILITIES FUND **\$581,088** **\$0** **\$581,088**

* The new amended budget for the Developmental Disabilities Fund is \$9,684,888

DC HEALTH DEPARTMENT FUND - 217

Douglas County Health Department - Early Childhood Council	New Revenues	BOH 10/30/24	\$13,202	\$13,202	\$0	\$13,202 - New revenues of \$13,202 for the unspent grant funding from 2024 and 2025 need to be appropriated for additional spending authority. The coaching stimulus GAE is a funding initiative designed to enhance the effectiveness of programs aimed at improving access and equity through coaching and professional development. The reporting grant cycle is 7/1/24 through 6/30/25.
Douglas County Health Department - Child Care Development	New Revenues	BOH 10/3/24	\$34,173	\$34,173	\$0	\$34,173 - New revenues from the Colorado Department of Early Childhood for grant period July 1, 2024 thru June 30, 2025. The purpose of the grant program provide financial assistance to low-income families to help cover the cost of childcare while parents work, attend school, or participate in job training.
Douglas County Health Department - BUELL Foundation	New Revenues	BOH 10/3/24	\$27,537	\$27,537	\$0	\$27,537 - 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, accounting, and coordinating events for coaches within the organization.
Douglas County Health Department - Environmental Health	New Revenues	BOH 10/3/24	\$4,700	\$4,700	\$0	\$4,700 - New revenues in option #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 service assists 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.

TOTAL DC HEALTH DEPARTMENT FUND **\$79,612** **\$79,612** **\$0**

* The new amended budget for the DC Health Department Fund is \$4,010,668

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SAFETY AND MENTAL HEALTH FUND - 221

Safety and Mental Health	Assigned Fund Balance	05/13/19	\$507,454	\$0	\$507,454	\$507,454 - Assigned fund balance is being requested to be carried forward into fiscal 2025. This amount in the unspent portion of the \$10M that was allocated by the BOCC for school safety and mental health initiatives throughout the Douglas County School District.
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TOTAL SAFETY AND MENTAL HEALTH FUND **\$507,454** **\$0** **\$507,454**

* The new amended budget for the Safety and Mental Health Fund is \$8,477,165

DISTRICT ATTORNEY JD23 FUND - 223

District Attorney - Fed VOCA - 862305	New Revenue		\$500,000	\$500,000	\$0	\$500,000 - New revenues from the Victims Compensation Board needs to be appropriated to support activities that provide a broad range of direct services of crime under the Colorado Crime Compensation Act.
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TOTAL DISTRICT ATTORNEY JD23 FUND - 223 **\$500,000** **\$500,000** **\$0**

* The new amended budget for the District Attorney JD23 Fund is 15,068,586

ROAD SALES & USE TAX FUND - 230

CIP - (I-25 Frontage Road - Tomah-Dawson - 800129)	Assigned Fund Balance		\$1,551,470	\$0	\$1,551,470	
CIP - (Hilltop Road - 800156)	Assigned Fund Balance		\$1,885,381	\$0	\$1,885,381	
CIP - (C-470 Trail over Yosemite Bridge - 800205)	Assigned Fund Balance		\$5,425	\$0	\$5,425	\$3,769,359 - During the 2025 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 list of projects below progressed less than anticipated in 2024 causing too little budget to be re-appropriated in the 2025 budget adoption. This supplemental request will utilize fund balance and increase the Road Sales & Use Tax Fund appropriations by this amount.
CIP - (Waterton Road - 800267)	Assigned Fund Balance		\$15,587	\$0	\$15,587	
CIP - (Havana/Lincoln Intersection - 800426)	Assigned Fund Balance		\$100,000	\$0	\$100,000	
CIP - (County Line - CO to Phillips - 800461)	Assigned Fund Balance		\$211,496	\$0	\$211,496	
TOTAL ROAD SALES & USE TAX FUND			\$3,769,359	\$0	\$3,769,359	

TOTAL ROAD SALES & USE TAX FUND **\$3,769,359** **\$0** **\$3,769,359**

* The new amended budget for the Road Sales & Use Tax Fund is \$103,478,708.

TRANSPORTATION FUND - 235

CIP - (US 85 Improvements)	Assigned Fund Balance		\$1,134,833	\$0	\$1,134,833	C	\$1,134,833 - During the 2025 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 project below progressed less than anticipated in 2024 causing too little budget to be re-appropriated in the 2025 budget adoption. This supplemental request will utilize fund balance and increase the Transportation Fund appropriations by this amount.
CIP - (C47 Trail over University)	New Revenues	09/20/22	\$5,120,000	\$5,120,000	\$0	A	

TOTAL TRANSPORTATION FUND **\$6,254,833** **\$5,120,000** **\$1,134,833**

* The new amended budget for the Transportation Fund is \$56,039,417

PARKS & OPEN SPACE SALES & USE TAX FUND - 250

Historic Preservation - Miksch Helmer Cabin	Restricted Fund Balance / New Revenues		\$0	\$116,251	(\$116,251)		\$116,251 - New revenues to be received from the State Historical Fund for the continued preservation of the Miksch Helmer Cabin. Spending authority for the grant was given via the purchase order roll approved by the BOCC in March 2025. Due to timing, revenues will be received in 2025, and restricted fund balance will be replenished in its entirety.
Historic Preservation - Bayou Gulch	Restricted Fund Balance / New Revenues		\$0	\$9,548	(\$9,548)		\$9,548 - New revenues to be received from the State Historical Fund to obtain recommendations of how best to manage the active erosion at the Bayou Gulch site in Franktown Colorado. Spending authority was given via the purchase order roll approved by the BOCC in March 2025. Due to timing, revenues will be received in 2025, and restricted fund balance will be replenished in its entirety.

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Historic Preservation - Rockshelter	Restricted Fund Balance / New Revenues		\$10,009	\$248,828	(\$258,837)	\$10,009 - \$248,828 of new revenues to be received from the State Historical Fund the continuation of the Rockshelter Artifact Analysis. Spending authority for the grant was given via the purchase order roll approved by the BOCC in March 2025. Due to timing, revenues will be received in 2025, and restricted fund balance will be replenished for the purchase order roll forward. The DC cash match is being appropriated in the amount of \$10,009.
Open Space - Forest Restoration and Wildfire Risk Mitigation Grant (FRWRM) Program SB23-214	Restricted Fund Balance	04/23/24	\$708,000	\$354,000	\$354,000	\$708,000 - New revenues of \$354,000 with a like amount in a Douglas County cash match will be received for two projects totaling 150 acres at the Sandstone Ranch Open Space (SROS). This funding allows Douglas County to increase the scope and scale of forest management activities (SROS), protecting values at risk from the number one identified natural hazard in Douglas County. Grant period is April 1, 2024 through April 1, 2028.
TOTAL OPEN SPACE SALES & USE TAX FUND			\$718,009	\$728,627	(\$30,636)	
<i>* The new amended budget for the Parks and Open Space Sales & Use Tax Fund is \$13,215,254</i>						
RM HIGH INTENSITY DRUG TRAFFIC AREA FUND - 295						
RMHIDTA (Intelligence Initiative)	New Revenue		\$1,235,446	\$1,235,446	\$0 A	\$1,235,446 - New revenues via the roll forward of unspent program dollars from fiscal year 2023 and 2024.
RMHIDTA (Admin)	New Revenue		\$24,000	\$24,000	\$0 A	\$24,000 - New revenues via the roll forward of unspent program dollars from fiscal year 2023 and 2024.
RMHIDTA (Management and Coordination)	New Revenue		\$855,122	\$855,122	\$0 A	\$855,122 - New revenues via the roll forward of unspent program dollars from fiscal year 2023 and 2024.
RMHIDTA (Training)	New Revenue		\$396,300	\$396,300	\$0 A	\$396,300 - New revenues via the roll forward of unspent program dollars from fiscal year 2023 and 2024.
TOTAL RM HIGH INTENSITY DRUG TRAFFIC FUND			\$2,510,868	\$2,510,868	\$0	
<i>* The new amended budget for the Rocky Mountain High Intensity Drug Traffic Area Fund is \$3,615,072</i>						
AMERICAN RESCUE PLAN ACT FUND - 296						
American Rescue Plan Act	Assigned Fund Balance		\$47,625,208	\$41,963,026	\$5,662,182	\$47,625,208 - New revenues of \$41,963,026 and assigned fund balance of \$5,662,182 is being reapportioned to fiscal 2025 to offset all Douglas County obligations as they relate to the American Rescue Plan Act (ARPA) funding.
TOTAL AMERICAN RESCUE PLAN ACT FUND			\$47,625,208	\$41,963,026	\$5,662,182	
<i>* The new amended budget for the American Rescue Plan Act Fund is \$50,026,715</i>						
CAPITAL EXPENDITURES FUND - 330						
Facilities (Fair)	Transfer-In from General Fund	04/22/25	\$135,000	\$135,000	\$0	\$135,000 - New revenues are being transferred from the General Fund to offset the costs associated with the design, construction, and expansion of premium seating at the Douglas County Fairgrounds. Design includes additional 40-person seating capacity that will enhance the rodeo experience for sold-out events, and serve as a prototype for premium seating needs at the County begins to design a new Outdoor arena.
TOTAL CAPITAL EXPENDITURES FUND			\$135,000	\$135,000	\$0	
<i>* The new amended budget for the Capital Expenditures Fund is \$3,266,757.</i>						
LID CAPITAL CONSTRUCTION FUND - 350						
Spring Canyon LID	Transfer-In from Road & Bridge Fund	05/27/25	\$988,355	\$988,355	\$0	\$1,461,565 - New revenues via a transfer from the Road & Bridge Fund to offset the costs associated with the Spring Canyon and Bannock Drive local improvement districts (LID). The LIDs will construct water and sanitary sewer mains, natural gas and electric mains, and roadway and drainage improvements that will allow the lots within the LID to become buildable lots. The County and Perry Park Water and Sanitation District (PPWSD) are partnering to manage the design and construction of the improvements. The lot owners within the LIDs will be assessed an equal share of the total project costs of the improvements, including the costs of this design contract.
Bannock Drive 2023 LID	Transfer-In from Road & Bridge Fund	05/27/25	\$473,210	\$473,210	\$0	
TOTAL LID CAPITAL CONSTRUCTION FUND			\$1,461,565	\$1,461,565	\$0	
<i>* The new amended budget for the LID Capital Construction Fund is \$1,549,065</i>						
TOTAL ALL FUNDS - 2025 SUPPLEMENTAL			\$67,609,506	\$53,982,661	\$13,606,827	

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 (6-24-25)	#25-04 Amended	#25-05 Amended	Total Amended Budget	% Change Adopted Budget	Transfer In	Total Budget Appropriations
Revenues										
100 General	185,131,875		8,455,835	1,120,596			194,708,306	5.2%	32,132,871	226,841,177
200 Road & Bridge	67,268,000			363,367			67,631,367	0.5%		67,631,367
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			79,612			1,280,851	100.0%	2,106,435	3,387,286
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	500,000			2,488,415	44.7%	12,580,171	15,068,586
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			5,120,000			25,540,400	25.1%	0	25,540,400
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			728,627			19,957,836	3.8%	0	19,957,836
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			2,510,868			3,615,072	227.4%		3,615,072
296 American Rescue Plan Act (ARPA)	0			41,963,026			41,963,026	100.0%		41,963,026
297 Property Tax Relief	0						0	0.0%		0
330 Capital Expenditures	0		3,300,000	135,000			3,435,000	0.0%		3,435,000
350 LID Capital Construction	85,200			1,461,565			1,546,765	1715.5%		1,546,765
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	53,982,661	0	0	585,487,176	12.8%	61,239,412	646,726,588

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	Adjustments	Total Amended Budget	% Change	Transfer Out	Total Budget Appropriations
Expenditures											
100 General	190,516,889	3,297,839	19,325,150	1,087,815				214,227,693	12.4%	26,856,541	241,084,234
200 Road & Bridge	79,987,699	4,689,973		2,378,695				87,056,367	8.8%	440,821	87,497,188
210 Human Services	62,713,834	11,233						62,725,067	0.0%		62,725,067
215 Developmental Disabilities	9,103,800			581,088				9,684,888	6.4%		9,684,888
217 DC Health Department	3,872,956	58,100		79,612				4,010,668	100.0%		4,010,668
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		507,454				8,477,165	6.9%		8,477,165
223 District Attorney JD23	14,299,382		269,204	500,000				15,068,586	5.4%		15,068,586
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	3,769,359				102,728,708	4.4%	750,000	103,478,708
235 Transportation Infrastructure Sales & Use Tax	45,028,159		4,256,425	6,254,833				55,539,417	23.3%	500,000	56,039,417
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	718,009				12,965,254	65.1%	250,000	13,215,254
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			2,510,868				3,590,172	232.6%	24,900	3,615,072
296 American Rescue Plan Act (ARPA)	0	2,401,507		47,625,208				50,026,715	100.0%		50,026,715
297 Property Tax Relief	0							0	0.0%		0
330 Capital Expenditures	1,033,450	98,307	2,000,000	135,000				3,266,757	216.1%		3,266,757
350 LID Capital Construction	2,500			1,461,565				1,464,065	58462.6%	85,000	1,549,065
390 Capital Replacement	0							0	0.0%	603,000	603,000
410 Debt Service	0							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	67,609,506	0	0		725,505,227	19.2%	61,239,412	786,744,639

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 Actuals	Adopted Budget	Amended Budget	Audited Actuals	Adopted Budget	Amended Budget
1 Beginning Fund Balance	\$ 56,512,945	\$ 35,180,366	\$ 51,413,343	\$ 51,413,343	\$ 33,288,064	\$ 59,743,136
Revenues						
2 Taxes	\$ 98,407,099	\$ 113,918,975	\$ 113,918,975	\$ 152,473,030	\$ 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	16,464,980	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
<i>Transfers In:</i>						
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	<u>31,337,977</u>	<u>30,568,625</u>	<u>30,718,625</u>	<u>29,929,362</u>	<u>32,132,871</u>	<u>32,132,871</u>
20 Supplemental #2 (04-22-25)						8,455,835
21 Supplemental #3 (06-24-25)						1,120,596
22 Total Revenues and Transfers In	<u>\$ 189,623,453</u>	<u>\$ 186,568,925</u>	<u>\$ 202,819,773</u>	<u>\$ 252,960,567</u>	<u>\$ 217,264,746</u>	<u>\$ 226,841,177</u>
Expenditures by Function						
23 Personnel	\$ 118,555,703	\$ 122,109,050	\$ 127,573,763	\$ 125,326,367	\$ 133,829,689	\$ 133,829,689
24 Supplies	7,616,538	7,578,947	7,714,278	7,887,968	7,638,134	7,638,134
25 Controllable Assets	425,284	742,378	762,877	407,675	1,180,378	1,180,378
26 Purchased Services	43,865,270	49,192,374	65,197,268	45,546,785	34,880,662	34,880,662
27 Building Materials	13,870	0	500	346	0	0
28 Fixed Charges	8,105,281	9,661,624	10,558,129	48,760,565	12,186,225	12,186,225
29 Debt Service	4,650,882	0	0	5,725,972	0	0
30 Grants and Contributions	3,404,403	801,470	2,723,578	2,355,684	986,470	986,470
31 Intergovernmental Support	541,108	601,338	614,238	592,929	603,548	603,548
32 Interdepartmental Charges	(9,600,975)	(9,281,849)	(9,281,849)	(11,547,502)	(11,494,167)	(11,494,167)
33 Capital Outlay	4,742,079	42,650	1,105,115	4,646,776	5,134,950	5,134,950
34 Computer Equipment	1,307,136	1,500,000	2,316,642	1,136,629	2,086,000	2,086,000
35 Vehicle Replacements	1,691,248	990,000	1,630,466	1,396,843	1,485,000	1,485,000
36 Contingency	0	1,000,000	812,412	0	2,000,000	2,000,000
<i>Transfers Out</i>						
37 To Law Enforcement Authority Fund	4,077,865	4,385,100	3,136,400	2,923,400	7,774,019	7,774,019
38 To Security and Mental Health Fund	0	625,000	625,000	625,000	200,000	200,000
39 To District Attorney Fund	0	0	0	0	12,580,171	12,580,171
40 To Capital Expenditures Fund	552,162	0	88,000	88,000	0	0
41 To Solid Waste Disposal Fund	0	0	275,950	275,950	0	0
42 To Human Services Fund	2,741,013	3,460,366	3,490,366	3,858,140	4,195,916	4,195,916
43 To Medical Self-Insurance Fund	0	0	2,500,000	2,500,000	0	0
44 To Health Fund	2,034,188	2,123,247	2,123,247	2,123,247	2,106,435	2,106,435
45 Total Transfers Out	<u>9,405,228</u>	<u>10,593,713</u>	<u>12,238,963</u>	<u>12,393,737</u>	<u>26,856,541</u>	<u>26,856,541</u>
46 Encumbrances Re-appropriated (Supplemental #01-25)						3,297,839
47 Supplemental #2 (04-22-25)						19,325,150
48 Supplemental #3 (06-24-25)						1,087,815
49 Total Expenditures and Transfers Out	<u>\$ 194,723,055</u>	<u>\$ 195,531,695</u>	<u>\$ 223,966,380</u>	<u>\$ 244,630,774</u>	<u>\$ 217,373,430</u>	<u>\$ 241,084,234</u>
50 Change In Fund Balance	(5,099,602)	(8,962,770)	(21,146,607)	8,329,793	(108,684)	(14,243,057)
51 Ending Fund Balance	<u>\$ 51,413,343</u>	<u>\$ 26,217,596</u>	<u>\$ 30,266,736</u>	<u>\$ 59,743,136</u>	<u>\$ 33,179,380</u>	<u>\$ 45,500,079</u>
Fund Balance Detail						
52 Non-spendable Fund Balance	\$ 4,281,147	\$ 5,644,849	\$ 4,281,147	\$ 3,108,325	\$ 4,281,147	\$ 3,108,325
53 Restricted Fund Balance	12,133,311	10,288,983	11,509,233	19,686,825	11,379,319	13,713,682
54 Committed Fund Balance	4,583,029	425,778	0	3,724,698	5,000,000	5,516,004
55 Assigned Fund Balance - Required Per Policy	8,425,722	18,280,111	18,276,000	7,696,963	8,425,722	6,797,738
56 Assigned Fund Balance - Carry Forward	6,591,767	0	0	4,723,045	0	2,603,646
57 Assigned Fund Balance - Initiatives	7,649,000	1,650,000	6,900,000	20,625,000	6,500,000	15,325,000
58 Unassigned Fund Balance Available	18,671,882	9,834	222,870	2,114,497	15,706	371,900
59 Unrealized Gains & Losses Adjustment	(10,922,514)	(10,081,959)	(10,922,514)	(1,936,216)	(2,422,514)	(1,936,216)
60 Ending Fund Balance	<u>\$ 51,413,343</u>	<u>\$ 26,217,596</u>	<u>\$ 30,266,736</u>	<u>\$ 59,743,136</u>	<u>\$ 33,179,380</u>	<u>\$ 45,500,079</u>

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$ 30,547,580	\$ 23,154,865	\$ 36,970,336	\$ 36,970,336	\$ 26,188,606	\$ 35,278,429
Revenues						
2 Taxes	\$ 49,881,825	\$ 53,516,600	\$ 53,516,600	\$ 54,040,895	\$ 53,977,000	\$ 53,977,000
3 Licenses and Permits	877,989	891,500	891,500	1,165,802	899,500	899,500
4 Intergovernmental	12,260,444	10,230,000	11,265,663	13,342,578	12,260,000	12,260,000
5 Charges for Services	3,000	3,000	3,000	3,500	1,500	1,500
6 Fines and Forfeits	0	0	0	0	0	0
7 Earnings on Investments	0	0	0	0	0	0
8 Donations and Contributions	0	0	0	0	0	0
9 Other Revenues	1,631,522	50,000	173,191	288,110	130,000	130,000
10 Supplemental Appropriation - #3 (6-24-25)						363,367
11 Total Revenues and Transfers In	\$ 64,654,780	\$ 64,691,100	\$ 65,849,954	\$ 68,840,885	\$ 67,268,000	\$ 67,631,367
Expenditures by Function						
12 Personnel	\$ 13,537,535	\$ 14,582,772	\$ 14,294,848	\$ 14,115,966	\$ 15,090,384	\$ 15,090,384
13 Supplies	1,179,333	2,385,686	1,831,833	944,899	2,405,686	2,405,686
14 Controllable Assets	11,345	27,600	87,439	66,014	77,600	77,600
15 Purchased Services	3,203,152	1,433,105	4,279,033	3,128,939	1,608,180	1,608,180
16 Building Materials	6,523,417	6,207,331	6,375,760	6,101,677	6,207,331	6,207,331
17 Fixed Charges	4,963,905	4,301,428	4,799,638	4,395,974	7,236,707	7,236,707
18 Grants and Contributions	(61,046)	100,000	114,600	682,265	100,000	100,000
19 Intergovernmental Support	9,029,347	9,802,245	9,789,171	8,812,046	9,429,516	9,429,516
20 Equipment Replacements/New	848,844	4,260,000	7,904,704	3,969,260	1,275,000	1,275,000
21 Pavement Management	11,528,018	17,885,942	22,990,772	22,246,636	22,140,730	22,140,730
22 Traffic Signal Management	0	0	0	0	0	0
23 Engineering Storm Drainage	0	6,186,264	6,055,065	4,283,109	6,508,973	6,508,973
24 Capital Projects	5,936,172	7,038,709	8,507,196	1,679,007	7,407,592	7,407,592
25 Contingency	0	1,000,000	600,000	0	500,000	500,000
26 Transfers Out:						
27 To General Fund	1,532,000	107,000	107,000	107,000	440,821	440,821
28 Total Transfers Out	1,532,000	107,000	107,000	107,000	440,821	440,821
29 Encumbrances Re-appropriated (Supplemental #01-25)						4,689,973
30 Supplemental Appropriation - #3 (6-24-25)						2,378,695
31 Total Expenditures and Transfers Out	\$ 58,232,024	\$ 75,318,082	\$ 87,737,059	\$ 70,532,792	\$ 80,428,520	\$ 87,497,188
32 Change In Fund Balance	6,422,756	(10,626,982)	(21,887,105)	(1,691,907)	(13,160,520)	(19,865,821)
33 Ending Fund Balance	\$ 36,970,336	\$ 12,527,883	\$ 15,083,231	\$ 35,278,429	\$ 13,028,086	\$ 15,412,608
Fund Balance Detail						
34 Non-spendable Fund Balance	\$ 3,172,732	\$ 3,040,030	\$ 3,172,732	\$ 2,738,970	\$ 3,172,732	\$ 2,738,970
35 Restricted Fund Balance	0	0	0	0	0	0
36 Committed Fund Balance	4,050,997	0	0	8,955,981	0	0
37 Committed - Required per policy	0	0	8,661,629	9,127,776	8,661,629	9,127,776
38 Committed Fund Balance - Initiatives	0	0	1,000,000	1,000,000	1,000,000	1,000,000
39 Committed Fund Balance - Available	0	0	2,248,870	13,455,702	193,725	2,545,862
40 Assigned Fund Balance - Required per policy	19,288,611	8,228,834	0	0	0	0
41 Assigned Fund Balance - Initiatives	1,000,000	1,000,000	0	0	0	0
42 Assigned Fund Balance - Available	9,457,996	259,019	0	0	0	0
43 Ending Fund Balance	\$ 36,970,336	\$ 12,527,883	\$ 15,083,231	\$ 35,278,429	\$ 13,028,086	\$ 15,412,608

Douglas County Government
Developmental Disabilities Fund (Fund 215)
Fund Summary

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$ 1,225,329	\$ 231,896	\$ 1,211,239	\$ 1,211,239	\$ 175,000	\$ 749,580
<u>Revenues</u>						
2 Taxes	\$ 8,061,829	\$ 8,919,500	\$ 8,919,500	\$ 8,906,849	\$ 9,103,800	\$ 9,103,800
3 Licenses and Permits	0	0	0	0	0	0
4 Intergovernmental	0	0	0	0	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 Transfers In	0	0	0	0	0	0
11 Total Revenues and Transfers In	\$ 8,061,829	\$ 8,919,500	\$ 8,919,500	\$ 8,906,849	\$ 9,103,800	\$ 9,103,800
<u>Expenditures by Function</u>						
12 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13 Supplies	0	0	0	0	0	0
14 Purchased Services	7,498,668	8,295,130	8,295,130	8,289,362	8,466,490	8,466,490
15 Fixed Charges	121,093	133,800	133,800	133,425	136,600	136,600
16 Grants and Contributions	456,158	490,570	1,526,809	945,720	500,710	500,710
17 Interdepartmental Charges	0	0	0	0	0	0
18 Capital Outlay	0	0	0	0	0	0
19 Contingency	0	0	0	0	0	0
20 Transfers Out	0	0	0	0	0	0
21 Supplemental Appropriation - #3 (6-24-25)						581,088
22 Total Expenditures and Transfers Out	\$ 8,075,920	\$ 8,919,500	\$ 9,955,739	\$ 9,368,508	\$ 9,103,800	\$ 9,684,888
23 Change In Fund Balance	(14,090)	0	(1,036,239)	(461,659)	0	(581,088)
24 Ending Fund Balance	\$ 1,211,239	\$ 231,896	\$ 175,000	\$ 749,580	\$ 175,000	\$ 168,492
<u>Fund Balance Detail</u>						
25 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Restricted Fund Balance - Required per Policy	100,000	100,000	100,000	100,000	100,000	100,000
27 Restricted Fund Balance - Available	1,111,239	131,896	75,000	649,580	75,000	68,492
28 Committed Fund Balance	0	0	0	0	0	0
29 Assigned Fund Balance	0	0	0	0	0	0
30 Ending Fund Balance	\$ 1,211,239	\$ 231,896	\$ 175,000	\$ 749,580	\$ 175,000	\$ 168,492

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$ 844,517	\$ 1,057,127	\$ 1,548,598	\$ 1,548,598	\$ 1,688,365	\$ 2,557,191
<u>Revenues</u>						
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	2,862,942	3,194,681	7,007,842	4,099,648	241,943	241,943
4 Charges for Services	854,171	737,700	818,947	936,465	959,296	959,296
5 Earnings on Investments	0	0	0	0	0	0
6 Miscellaneous Revenues	24,292	0	138,357	114,870	0	0
<u>Transfers In</u>						
7 From General Fund	2,034,188	2,123,247	2,123,247	2,123,247	2,106,435	2,106,435
8 Total Transfers In	2,034,188	2,123,247	2,123,247	2,123,247	2,106,435	2,106,435
9 Supplemental Appropriation - #3 (6-24-25)						79,612
10 Total Revenues and Transfers In	\$ 5,775,593	\$ 6,055,628	\$ 10,088,393	\$ 7,274,230	\$ 3,307,674	\$ 3,387,286
<u>Expenditures by Function</u>						
11 Personnel Services	\$ 3,892,210	\$ 4,677,200	\$ 7,706,062	\$ 4,424,672	\$ 2,835,054	\$ 2,835,054
12 Supplies	34,552	111,444	67,461	45,686	44,500	44,500
13 Controllable Assets	13,921	35,000	35,000	0	0	0
14 Purchased Services	694,950	496,541	1,511,993	1,014,618	336,758	336,758
15 Fixed Charges	265,444	29,506	49,506	38,175	23,644	23,644
16 Grants, Contributions, Indemnities	0	0	125,000	132,190	0	0
17 Interdepartment Charges	132,915	0	156,954	166,660	0	0
18 Interdepartment Support	0	0	0	0	0	0
19 Capital Outlay - Vehicles	37,520	0	0	443,636	333,000	333,000
20 Contingency	0	300,000	300,000	0	300,000	300,000
21 Encumbrances Re-appropriated (Supplemental #01-25)						58,100
22 Supplemental Appropriation - #3 (6-24-25)						79,612
23 Total Expenditures and Transfers Out	\$ 5,071,512	\$ 5,649,691	\$ 9,951,976	\$ 6,265,637	\$ 3,872,956	\$ 4,010,668
24 Change in Fund Balance	704,081	405,937	136,417	1,008,593	(565,282)	(623,382)
25 Ending Fund Balance	\$ 1,548,598	\$ 1,463,064	\$ 1,685,015	\$ 2,557,191	\$ 1,123,083	\$ 1,933,809
<u>Fund Balance Detail</u>						
26 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
27 Restricted Fund Balance	0	0	0	0	0	0
28 Committed Fund Balance	0	0	0	0	0	0
29 Assigned Fund Balance	1,548,598	1,463,064	1,685,015	2,557,191	1,123,083	1,933,809
30 Ending Fund Balance	\$ 1,548,598	\$ 1,463,064	\$ 1,685,015	\$ 2,557,191	\$ 1,123,083	\$ 1,933,809

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$2,693,754	\$825,856	\$2,166,929	\$2,166,929	\$1,357,900	\$2,575,144
<u>Revenues</u>						
2 Taxes	\$2,848,403	\$4,281,600	\$4,281,600	\$4,240,346	\$4,368,200	\$4,368,200
3 Licenses and Permits	0	0	0	0	0	0
4 Intergovernmental	2,432,046	3,830,000	3,942,125	3,925,191	3,455,400	3,455,400
5 Charges for Services	0	0	0	0	0	0
6 Fines and Forfeits	0	0	0	0	0	0
7 Earnings on Investments	0	0	0	0	0	0
8 Other Revenues	0	0	0	5,100	0	0
9 Other Financing Sources	819,857	0	0	0	0	0
10 Transfers In - General Fund	0	625,000	625,000	625,000	200,000	200,000
11 Total Revenues and Transfers In	\$ 6,100,306	\$ 8,736,600	\$ 8,848,725	\$ 8,795,637	\$ 8,023,600	\$ 8,023,600
<u>Expenditures by Function</u>						
12 Personnel	\$4,874,639	\$6,890,880	\$6,934,681	\$6,453,784	\$7,273,689	\$7,273,689
13 Supplies	48,905	105,100	131,788	97,274	134,700	134,700
14 Controllable Assets	25,315	152,000	176,668	79,682	4,400	4,400
15 Purchased Services	128,628	361,275	402,205	185,336	340,000	340,000
16 Fixed Charges	116,188	244,830	219,259	113,688	127,855	127,855
17 Debt Service	96,657	0	0	120,759	0	0
18 Grants, Contributions	50	0	0	0	0	0
19 Intergovernmental Support	516,892	0	749,828	242,374	0	0
20 Capital Outlay	819,857	930,600	1,117,200	1,094,524	0	0
21 Contingency	0	50,000	7,971	0	50,000	50,000
22 Transfers Out	0	0	0	0	0	0
23 Encumbrances Re-appropriated (Supplemental #01-25)						39,067
24 Supplemental Appropriation - #3 (6-24-25)						507,454
25 Total Expenditures and Transfers Out	\$6,627,131	\$8,734,685	\$9,739,600	\$8,387,422	\$7,930,644	\$8,477,165
26 Change In Fund Balance	(526,825)	1,915	(890,875)	408,215	92,956	(453,565)
27 Ending Fund Balance	\$2,166,929	\$827,771	\$1,276,054	\$2,575,144	\$1,450,856	\$2,121,579
<u>Fund Balance Detail</u>						
28 Non-spendable Fund Balance	\$ 18,500	\$ 0	\$ 18,500	\$ 0	\$ 18,500	\$ 18,500
29 Restricted Fund Balance	0	0	0	0	0	0
30 Committed Fund Balance - Required Per Policy	689,689	0	970,405	838,252	888,064	940,450
31 Committed Fund Balance - Available	1,458,740	0	287,149	1,736,892	544,292	1,162,629
32 Assigned Fund Balance - Required Per Policy	0	875,409	0	0	0	0
33 Assigned Available - Available	0	(47,638)	0	0	0	0
34 Ending Fund Balance	\$2,166,929	\$827,771	\$1,276,054	\$2,575,144	\$1,450,856	\$2,121,579

**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 Supplemental Appropriation - #3 (6-24-25)		500,000	
9 Total Revenues and Transfers In	\$ 14,299,382	\$ 15,068,586	
<u>Expenditures by Function</u>			
10 Personnel	\$ 13,889,682	\$ 13,879,682	
11 Supplies	56,970	56,970	
12 Controllable Assets	0	0	
13 Purchased Services	278,480	288,480	
14 Fixed Charges	19,250	19,250	
15 Intergovernmental Support	0	0	
16 Capital	55,000	55,000	
17 Contingency	0	0	
18 Supplemental Appropriation - #2 (4-22-25)		269,204	
19 Supplemental Appropriation - #3 (6-24-25)		500,000	
20 Total Expenditures and Transfers Out	\$ 14,299,382	\$ 15,068,586	
21 Change In Fund Balance	0	0	
22 Ending Fund Balance	\$ 0	\$ 0	
<u>Fund Balance Detail</u>			
23 Non-spendable Fund Balance	\$ 0	\$ 0	
24 Restricted Fund Balance - Required Per Policy	0	0	
25 Restricted Fund Balance - Available	0	0	
26 Committed Fund Balance	0	0	
27 Assigned Fund Balance	0	0	
28 Ending Fund Balance	\$ 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 Audited 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	<u>500,000</u>	<u>750,000</u>	<u>9,600,402</u>	<u>9,600,402</u>	<u>750,000</u>	<u>750,000</u>
25 Supplemental Appropriation - #2 (4-22-25)						532,414
26 Supplemental Appropriation - #3 (6-24-25)						3,769,359
27 Total Expenditures and Transfers Out	\$ 41,375,237	\$ 106,311,129	\$ 117,735,848	\$ 53,935,503	\$ 99,176,935	\$ 103,478,708
28 Change In Fund Balance	19,328,621	(61,598,769)	(70,036,992)	(3,415,754)	(52,931,735)	(56,701,094)
29 Ending Fund Balance	\$ 105,668,807	\$ 30,357,873	\$ 35,631,815	\$ 102,253,053	\$ 43,674,199	\$ 45,551,959
<u>Fund Balance Detail</u>						
30 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
31 Restricted Fund Balance - Required Per Policy	59,202,121	4,671,236	4,671,236	5,251,975	4,824,520	4,824,520
32 Restricted Fund Balance - Available	46,466,686	25,686,637	30,960,579	97,001,078	38,849,679	40,727,439
33 Committed Fund Balance	0	0	0	0	0	0
34 Assigned Fund Balance	0	0	0	0	0	0
35 Ending Fund Balance	\$ 105,668,807	\$ 30,357,873	\$ 35,631,815	\$ 102,253,053	\$ 43,674,199	\$ 45,551,959

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$ 37,889,406	\$ 70,746,660	\$ 37,294,937	\$ 37,294,937	\$ 34,561,751	\$ 40,055,910
<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 Supplemental Appropriation - #3 (6-24-25)						5,120,000
8 Total Revenues and Transfers In	\$ 23,726,252	\$ 20,045,600	\$ 44,140,967	\$ 47,297,470	\$ 20,420,400	\$ 25,540,400
<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	6,198	0	138,113	443,353	1,000,000	1,000,000
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	24,314,523	8,600,000	46,451,327	43,593,144	3,200,000	3,200,000
18 Interdepartmental Charges	0	0	0	0	0	0
19 Capital Projects / Re-Appropriation	0	76,147,429	23,610,382	0	40,828,159	40,828,159
20 Contingency	0	0	0	0	0	0
21 Transfer Out - General Fund	0	500,000	500,000	500,000	500,000	500,000
22 Supplemental Appropriation - #2 (4-22-25)						4,256,425
23 Supplemental Appropriation - #3 (6-24-25)						6,254,833
24 Total Expenditures and Transfers Out	\$ 24,320,721	\$ 85,247,429	\$ 70,699,822	\$ 44,536,497	\$ 45,528,159	\$ 56,039,417
25 Change In Fund Balance	(594,469)	(65,201,829)	(26,558,855)	2,760,973	(25,107,759)	(30,499,017)
26 Ending Fund Balance	\$ 37,294,937	\$ 5,544,831	\$ 10,736,082	\$ 40,055,910	\$ 9,453,992	\$ 9,556,893
<u>Fund Balance Detail</u>						
27 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
28 Restricted Fund Balance - Required Per Policy	200,000	200,000	200,000	279,600	200,000	279,600
29 Restricted Fund Balance - Available	37,094,937	5,344,831	10,536,082	39,776,310	9,253,992	9,277,293
30 Committed Fund Balance	0	0	0	0	0	0
31 Assigned Fund Balance	0	0	0	0	0	0
32 Ending Fund Balance	\$ 37,294,937	\$ 5,544,831	\$ 10,736,082	\$ 40,055,910	\$ 9,453,992	\$ 9,556,893

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$ 33,822,255	\$ 42,712,949	\$ 49,512,339	\$ 49,512,339	\$ 45,258,195	\$ 55,751,331
Revenues						
2 Taxes	\$ 18,143,174	\$ 18,365,254	\$ 18,365,254	\$ 18,139,467	\$ 18,719,209	\$ 18,719,209
3 Intergovernmental	0	0	381,060	6,434	0	0
4 Charges for Services	61,026	25,000	25,000	0	25,000	25,000
5 Earnings on Investments	1,985,141	400,000	400,000	3,003,252	400,000	400,000
6 Other Revenues	294,919	85,000	85,000	618,909	85,000	85,000
7 Transfer In						
8 Parks Sales and Use Tax Fund	5,886,615	0	0	0	0	0
9 Debt Service	91,815	0	0	0	0	0
10 Total Transfers In	5,978,430	0	0	0	0	0
11 Supplemental Appropriation - #3 (6-24-25)						728,627
12 Total Revenues and Transfers In	\$ 26,462,690	\$ 18,875,254	\$ 19,256,314	\$ 21,768,061	\$ 19,229,209	\$ 19,957,836
Expenditures by Function						
13 Personnel	\$ 982,320	\$ 2,545,768	\$ 2,545,768	\$ 1,942,357	\$ 2,380,738	\$ 2,380,738
14 Supplies	153,828	595,330	595,330	164,221	423,330	423,330
15 Controllable Assets	1,166	12,000	12,000	36,168	0	0
16 Purchased Services	1,316,542	6,331,394	6,135,977	1,359,883	934,500	934,500
17 Fixed Charges	218,797	180,405	180,405	286,385	267,084	267,084
18 Grants, Contributions, Indemnities	0	2,810,000	8,310,000	5,500,000	0	0
19 Intergovernmental Support	4,105,176	3,678,050	3,678,050	4,332,072	3,748,842	3,748,842
20 Capital Outlay	3,707,901	365,000	3,019,225	1,483,297	0	0
21 Vehicle Replacements	36,875	210,000	297,681	174,687	0	0
22 Contingency	0	100,000	100,000	0	100,000	100,000
23 Transfers Out:						
24 Rueter Hess Recreation Area	250,000	250,000	250,000	250,000	250,000	250,000
25 Total Transfers Out	250,000	250,000	250,000	250,000	250,000	250,000
26 Encumbrances Re-appropriated (Supplemental #01-25)						2,416,228
27 Supplemental Appropriation (#02-25 - April 22)						1,976,523
28 Supplemental Appropriation - #3 (6-24-25)						718,009
29 Total Expenditures and Transfers Out	\$ 10,772,606	\$ 17,077,947	\$ 25,124,436	\$ 15,529,069	\$ 8,104,494	\$ 13,215,254
30 Change In Fund Balance	15,690,084	1,797,307	(5,868,122)	6,238,992	11,124,715	6,742,582
31 Ending Fund Balance	\$ 49,512,339	\$ 44,510,256	\$ 43,644,217	\$ 55,751,331	\$ 56,382,910	\$ 62,493,913
Fund Balance Detail						
32 Non-spendable Fund Balance	\$ 90	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
33 Restricted Fund Balance - Required Per Policy	777,783	12,061,186	2,245,753	1,462,109	875,449	1,019,676
34 Restricted Fund Balance - Available	48,734,466	32,449,070	41,398,464	54,289,222	55,507,461	61,474,237
35 Committed Fund Balance	0	0	0	0	0	0
36 Assigned Fund Balance	0	0	0	0	0	0
37 Ending Fund Balance	\$ 49,512,339	\$ 44,510,256	\$ 43,644,217	\$ 55,751,331	\$ 56,382,910	\$ 62,493,913

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
Revenues						
2 Taxes	\$0	\$0	\$0	\$0	\$0	\$0
3 Intergovernmental	2,569,137	1,208,943	4,915,870	2,361,433	1,104,204	1,104,204
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	11	0	0
7 Other Financing Sources	1,662,775	0	0	0	0	0
8 Transfers In	0	0	0	0	0	0
9 Supplemental Appropriation - #3 (6-24-25)						2,510,868
10 Total Revenues and Transfers In	\$ 4,231,912	\$ 1,208,943	\$ 4,915,870	\$ 2,361,444	\$ 1,104,204	\$ 3,615,072
Expenditures by Function						
11 Personnel	\$ 1,061,450	\$ 917,977	\$ 1,442,677	\$ 1,227,160	\$ 1,048,294	\$ 1,048,294
12 Supplies	16,276	22,329	30,329	6,361	3,000	3,000
13 Controllable Assets	0	0	0	0	0	0
14 Purchased Services	1,043,568	172,180	1,080,622	850,988	24,260	24,260
15 Fixed Charges	55,214	71,557	147,740	50,702	2,250	2,250
16 Debt Service	171,810	0	0	141,079	0	0
17 Grants and Contributions	139,337	0	140,000	60,254	0	0
18 Capital Outlay	1,719,356	0	0	0	0	0
19 Contingency	0	0	2,049,602	0	1,500	1,500
20 Transfers Out - General Fund	24,900	24,900	24,900	24,900	24,900	24,900
21 Supplemental Appropriation - #3 (6-24-25)						2,510,868
22 Total Expenditures and Transfers Out	\$ 4,231,912	\$ 1,208,943	\$ 4,915,870	\$ 2,361,444	\$ 1,104,204	\$ 3,615,072
23 Change In Fund Balance	0	0	0	0	0	0
24 Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Detail						
25 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
26 Restricted Fund Balance	0	0	0	0	0	0
27 Committed Fund Balance	0	0	0	0	0	0
28 Assigned Fund Balance	0	0	0	0	0	0
29 Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0

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

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

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

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Adopted Budget
1 Beginning Fund Balance	\$ 5,372,188	\$ 3,464,000	\$ 3,904,484	\$ 3,904,484	\$ 2,548,556	\$ 2,837,049
Revenues						
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Other Revenues	43,212	0	0	26,350	0	0
<i>Transfers In:</i>						
4 From General Fund	552,162	0	88,000	88,000	0	0
5 Total Transfers In	552,162	0	88,000	88,000	0	0
6 Supplemental Appropriation - #2 (4-22-25)						3,300,000
7 Supplemental Appropriation - #3 (6-24-25)						135,000
8 Total Revenues and Transfers In	\$ 595,374	\$ 0	\$ 88,000	\$ 114,350	\$ 0	\$ 3,435,000
Expenditures by Function						
9 Supplies and Purchased Services	\$267,395	\$0	\$177,458	\$185,691	\$0	\$0
10 Controllable Assets	154,729	367,700	208,198	96,492	421,050	421,050
11 Building Materials	0	0	0	282	0	0
12 Fixed Charges	370	0	0	0	0	0
<i>Capital Improvements</i>						
14 Other General Governmental Buildings	391,461	403,000	399,142	379,698	159,900	159,900
15 Fairgrounds Improvements	106,300	68,500	69,625	64,324	197,500	197,500
16 Health & Human Services - Improvements	124,811	0	45,000	44,835	0	0
17 Public Works Facilities - Improvements	134,640	129,000	193,507	189,508	130,000	130,000
18 Miller Building	132,115	0	38,810	38,809	105,000	105,000
19 Park Meadows Ctr. - Improvements	73,000	20,000	19,310	19,310	0	0
20 Wilcox Building - Improvements	130,669	45,000	119,879	129,566	20,000	20,000
21 Historic Preservation Property	456,445	0	0	0	0	0
22 Wilcox Basement Training	91,142	0	0	0	0	0
23 Moore Road Facility	0	0	73,000	33,271	0	0
24 District 8 Capital Improvement	0	620,000	540,000	0	0	0
25 Total Capital Improvements	1,640,583	1,285,500	1,498,273	899,320	612,400	612,400
26 Encumbrances Re-appropriated (Supplemental #01-25)						98,307
27 Supplemental Appropriation - #2 (4-22-25)						2,000,000
28 Supplemental Appropriation - #3 (6-24-25)						135,000
29 Total Expenditures and Transfers Out	\$ 2,063,078	\$ 1,653,200	\$ 1,883,929	\$ 1,181,785	\$ 1,033,450	\$ 3,266,757
30 Change in Fund Balance	(1,467,704)	(1,653,200)	(1,795,929)	(1,067,435)	(1,033,450)	168,243
31 Ending Fund Balance	\$ 3,904,484	\$ 1,810,800	\$ 2,108,555	\$ 2,837,049	\$ 1,515,106	\$ 3,005,292
Fund Balance Detail						
32 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
33 Restricted Fund Balance	0	0	0	0	0	0
34 Committed Fund Balance	0	0	0	0	0	0
35 Assigned Fund Balance - Required Per Policy	50,000	50,000	50,000	50,000	50,000	50,000
36 Assigned Fund Balance - Road & Bridge	1,800,000	1,380,000	1,380,000	1,280,000	1,465,106	1,380,000
37 Assigned Fund Balance - Available	2,054,484	380,800	678,555	1,507,049	0	1,575,292
38 Ending Fund Balance	\$ 3,904,484	\$ 1,810,800	\$ 2,108,555	\$ 2,837,049	\$ 1,515,106	\$ 3,005,292

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1 Beginning Fund Balance	\$ 0	\$ 751,455	\$ 786,648	\$ 786,648	\$ 61,148	\$ 63,400
<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	793,674	96,400	170,700	170,752	85,200	85,200
6 Transfers In - General Fund	0	0	0	0	0	0
7 Supplemental Appropriation - #3 (6-24-25)						1,461,565
8 Total Revenues and Transfers In	\$ 793,674	\$ 96,400	\$ 170,700	\$ 170,752	\$ 85,200	\$ 1,546,765
<u>Expenditures by Function</u>						
9 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 Supplies	0	0	0	0	0	0
11 Purchased Services	3,921	0	0	0	0	0
12 Fixed Charges	1,937	2,500	2,500	0	2,500	2,500
12 Grants, Contributions, Indemnities	0	0	0	0	0	0
13 Intergovernmental Support	0	0	0	0	0	0
14 Capital Outlay	1,167	0	0	0	0	0
15 Contingency	0	0	0	0	0	0
16 Transfers Out	0	744,000	894,000	894,000	85,000	85,000
17 Supplemental Appropriation - #3 (6-24-25)						1,461,565
18 Total Expenditures and Transfers Out	\$ 7,026	\$ 746,500	\$ 896,500	\$ 894,000	\$ 87,500	\$ 1,549,065
19 Change In Fund Balance	786,648	(650,100)	(725,800)	(723,248)	(2,300)	(2,300)
20 Ending Fund Balance	\$ 786,648	\$ 101,355	\$ 60,848	\$ 63,400	\$ 58,848	\$ 61,100
<u>Fund Balance Detail</u>						
21 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Restricted Fund Balance	0	0	0	0	0	0
23 Committed Fund Balance	0	0	0	0	0	0
24 Assigned Fund Balance	786,648	101,355	60,848	63,400	58,848	61,100
25 Ending Fund Balance	\$ 786,648	\$ 101,355	\$ 60,848	\$ 63,400	\$ 58,848	\$ 61,100