Supplemental Appropriation - 2025 Budget Amendment

Resolution No. #05-25

For Adoption on November 18, 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							
Other General Fund (19200)	New Revenues		$316,950	$316,950	$0	A	**$316,950** - New sales & Use Tax revenues are being recognized as a transfer from the Justice Sales & Use Tax Fund. The forecasted sales & use taxes are expected to be 5.0% higher than the 2025 adopted budget. Budgeted dollars will be set-aside to cover additional expenditures related to DSO operations within the County detentions center.
Other General Fund (19200)	Assigned Fund Balance		$1,750,000	$0	$1,750,000		**$1,750,000 -** FEMA reimbursement from the Tornado in Highlands Ranch has yet to be received in 2025, therefore assigned fund balance is being allocated to offset the funding decisions that were made based on the expected revenues. Any unused funds will roll back into the fund balance of the General Fund on 12/31/25.
Mental Health - (Community Mental Health SFY26 - 802043)	New Revenues	06/06/25	$350,000	$350,000	$0	A	**$350,000 -** New revenues received from the Colorado Department of Human Services in amendment #5 for the grant period July 1, 2025 through June 30, 2026. The grant provides funding for the Douglas County Co-Responder Programs, which creates and fosters partnerships between behavioral health professionals and law enforcement. The programs identify calls for police services where behavioral health appears to be a relevant factor, and then provides effectives responses to the calls.
Community Services (State Senior Services Grant - 861001)	New Revenues / Fund Balance	06/25/24	$331,974	$391,165	($59,191)	A/B	**$331,974 -** New revenues of $391,165 received from the Denver Regional Council of Governments (DRCOG) for the grant period July 1, 2024 through June 30, 2025. Of this amount, $74,595 is being returned to the fund balance for expenses incurred in 2024 that were reimbursed in 2025. The Area Agency on Aging (AAA) grant is designated to provide services to adults aged 60 and older who are identified as having the greatest social and economic needs. This funding supports community-based services that help older adults remain independent and continue living in their homes, rather than transitioning to more costly institutional care. Douglas County is providing a cash match for this grant in the amount of $88,094, of which $53,728 is an in-kind match covering the salary and benefits of a current employee.
Community Services (State Senior Services Grant - 861001)	New Revenues / Fund Balance	06/10/25	$738,780	$704,422	$34,358	A/B	**$738,780 -** New revenues of $704,422 received from the Denver Regional Council of Governments (DRCOG) for the grant period July 1, 2025 through June 30, 2026. The Area Agency on Aging (AAA) grant is designated to provide services to adults aged 60 and older who are identified as having the greatest social and economic needs. This funding supports community-based services that help older adults remain independent and continue living in their homes, rather than transitioning to more costly institutional care. Douglas County is providing a cash match for this grant in the amount of $88,094, of which $53,728 is an in-kind match covering the salary and benefits of a current employee.
Community Development - (Parks Maintenance - 51100)	New Revenues		$800	$800	$0	A	**$800** - New revenues received from restitution for damages that occurred at the west fields of Highlands Heritage Regional Park in December 2024. Additional funding being appropriated to allow for increased expenditures above 2025 adopted budget.
Community Development - (Parks Maintenance - 51100)	Unassigned Fund Balance	04/14/25	$250,000	$0	$250,000	B	**$250,000** - Unassigned fund balance is requested to complete/restore two dirt infield baseball fields at the Highlands Heritage Regional Park. The project will include the removal of existing bluegrass and irrigation systems, as well as the installation of two backstops, fencing, dugouts, and two infields.
Veterans Services - (Veterans Assistance Grant - 861018)	New Revenues	07/22/25	$10,000	$10,000	$0	A	**$10,000** - New revenues received from the Colorado Department of Military and Veterans' Affairs. The grant provides for short-term emergency financial assistance to Douglas County veterans and their family members. The grant is for the period of July 1, 2025 through June 30, 2026.
Sheriff - (FBI Joint Terrorism Task Force - 23360)	New Revenues		$22,156	$22,156	$0	A	**$22,156** - 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, 2025 through September 30, 2026.
Sheriff - (Evidence Section - 23200)	New Revenues		$11,001	$11,001	$0	A	**$11,001** - New revenues received from the sale of seized property to be utilized for the purchasing upgraded computer required for the on-going investigation of major crimes.
Sheriff (Violent Crime Enterprise Task Force - 23395)	New Revenues		$22,156	$22,156	$0	A	**$22,156** - New revenue received will be used for overtime reimbursement to address street gang and drug-related violence through the establishment of FBI-sponsored, long-term, proactive task forces focusing on violent gangs, crimes of violence, and the apprehension of violent fugitives. The cost reimbursement is for the period through October 1, 2025 through September 30, 2026
Sheriff (FBI Safe Streets Fugitive Task Force - 23390)	New Revenues		$22,156	$22,156	$0	A	**$22,156** - New revenue received will be used for overtime reimbursement to address street gang and drug-related violence through the establishment of FBI-sponsored, long-term, proactive task forces focusing on violent gangs, crimes of violence, and the apprehension of violent fugitives. The cost reimbursement is for the period through October 1, 2025 through September 30, 2026.
Sheriff - (DEA Task Force - 23380)	New Revenues		$22,156	$22,156	$0	A	**$22,156** - New revenues received 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 cost reimbursement is for the period through October 1, 2025 through September 30, 2026
Sheriff - (Rocky Mountain Regional Computer Forensics Laboratory - 23370)	New Revenues		$22,156	$22,156	$0	A	**$22,156** - New revenues to be received from the Rocky Mountain Regional Computer Forensics Laboratory (RMRCFL) to offset overtime incurred for the Douglas County assigned task force. The cost reimbursement is for the period through October 1, 2025 through September 30, 2026

Supplemental Appropriation - 2025 Budget Amendment

Resolution No. #05-25

For Adoption on November 18, 2025

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Sheriff - (RAVEN Task Force - 23367)	New Revenues		$22,156	$22,156	$0 A	**$22,156** - New revenues to be received from the RAVEN Task Force to offset overtime incurred for the Douglas County assigned task force. The cost reimbursement is for the period through October 1, 2025 through September 30, 2026
Sheriff - (Front Range Drug Task Force - 23365)	New Revenues		$22,156	$22,156	$0 A	**$22,156** - New revenues to be received from the Front Range Drug Task to offset overtime incurred for the Douglas County assigned task force. The cost reimbursement is for the period through October 1, 2025 through September 30, 2026
Sheriff - (FBI Child Exploitation and Human Trafficking Task Force - 23361)	New Revenues		$22,156	$22,156	$0 A	**$22,156** - 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. The grant period for this overtime is October 1, 2025 through September 30, 2026.
Sheriff - (Support Services - 21125)	New Revenues		$342	$342	$0 A	**$342** - New revenues from the Douglas County Emergency Telephone Services Authority (DCETSA) have been received for the over-time incurred from February through August of 2025. These funds will be used to offset overtime hours incurred by the Support Services division though the end of the current fiscal year.
Sheriff - (DOLA Backcountry S&R 2025 - 803085)	New Revenues	TBD	$52,039	$52,039	$0 A	**$52,039** - New revenues received from the State of Colorado for the grant period ending June 30, 2027. Funds were approved to purchase backcountry search and rescue related equipment, training and services.
Sheriff - (Prison SSA Incentive - 803068)	New Revenues		$6,000	$6,000	$0 A	**$6,000 -** New revenues to be received for Prison SSA incentive. These funds will be utilized in 2025 for the purchase of jail-related equipment items.
Sheriff - (Correctional Treatment 25-26 - 802046)	New Revenues	06/10/25	$30,000	$30,000	$0 A	**$30,000** - New revenues have been awarded by the Correction Treatment Board (CTB) for the grant period of July 1, 2025 through June 30, 2026. These funds will be used to provide transportation, backpacks, recovery support items, housing, and educational materials for reintegration clients.
Sheriff - (Extra Duty - 25100)	New Revenues		$497,400	$497,400	$0 A	**$497,400** - In order to ensure spending authority compliance, the DCSO is requesting an additional $497,400 to cover forecasted expenditures through December 31, 2025. All expenditures are completely offset by a like amount in revenues; thus no impact to the General Fund.
Sheriff - (Jail Based Behavioral 25-26 - 802045)	New Revenues	06/10/25	$575,000	$575,000	$0 A	**$575,000** - New revenues to be received from the Office of Behavioral Health. This amendment #6 was approved and accepted by the BOCC on June 10, 2025. 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 1, 2025, through June 30, 2026.
Sheriff (HB24-1430 Forest Restoration - (890107)	New Revenues	04/22/25	$850,000	$850,000	$0	**$850,000** - New revenues totaling $850,000 will be received via two sources: $500,000 transfer in from the ARPA fund, and $350,000 from the State of Colorado. A total of $850,000 additional expenditures will be utilized to implement a wildfire cost share program focusing on mitigation on private lands in and across communities and other strategic lands. Private homeowners will contributed another $500K, and will be invoiced directly from the contractor chosen for the project. The grant period runs from March 31, 2025 through March 31, 2029.
Administration - (Fund Admin- General - 19200)	New Revenues		$0	$48,609	($48,609) A/B	**$48,609** - A transfer from the Property Tax Relief fund of $48,609 will eliminate the final balance for fiscal year 2026. Funds received will be placed into the unassigned fund balance at this time.
TOTAL GENERAL FUND			***$5,947,534***	***$4,020,976***	***$1,926,558***	
					$4,020,976 A	***New Revenues***
					$1,926,558 B	***Prior Year Fund Balance***

**** The new amended budget for the General Fund is $248,502,852.***

Supplemental Appropriation - 2025 Budget Amendment

Resolution No. #05-25

For Adoption on November 18, 2025

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ROAD AND BRIDGE FUND - 200							
Fund Admin -Road and Bridge - 31000			$432,875	$0	$432,875	A	**$432,875 -** $432,875 is requested to be transferred from the Road and Bridge Fund to Fund 330 for startup costs of the new Biochar facility
TOTAL ROAD & BRIDGE FUND			***$432,875***	***$0***	***$432,875***		
**** The new amended budget for the Road & Bridge Fund is $88,243,190.***							
HUMAN SERVICES FUND - 210							
Human Services - (Administration - 44100)	New Revenues/Assigned Fund Balance		$485,879	$423,999	$61,880	A/B	**$485,879 -**This is an increase to the Administration allocation. This allocation is awarded on a state fiscal year (July 1, 2025- June 30, 2026). Because the County runs on a calendar year spending authority is needed for the increased funding for the last six months of the year. These funds will primarily be used to pay for staff related expenses. The allocation funding is generally 50% federal funding, 30% state funding, and 20% county share.
Human Services - (TANF - 44400)	New Revenues/Assigned Fund Balance		$90,257	$79,426	$10,831	A/B	**$90,257 -** This is an increase to the Temporary Assistance for Needy Families (TANF). This allocation is awarded on a state fiscal year (July 1, 2025- June 30, 2026). Because the County runs on a calendar year, spending authority is needed for the increased funding for the last six months of the year. These funds will be used to pay client-related expenses. The expenses include basic cash assistance payments, client diversion payments for expenses such as rent or utility payments, and contractor payments for working directly with our clients to help regain or increase self-sufficiency. The allocation funding is generally 50% federal funding, 30% state funding, and 20% county share.
Human Services - (Child Welfare - 44500)	New Revenues/Assigned Fund Balance		$914,558	$823,102	$91,456	A/B	**$914,558 -** This is an increase to Child Welfare adoption funding which is not a capped allocation and is to be used as needed to fund Douglas County children's adoption subsidies. This funding requires a 10% county share. Because the County runs on a calendar year, and this funding stream runs on a state fiscal year (July 1, 2025- June 30, 2026), spending authority is needed for the increased need for the last six months of the year.
Human Services - (Core Services - 44300)	New Revenues/Assigned Fund Balance		$319,601	$278,053	$41,548	A/B	**$319,601 -** This is an increase to the Core (child welfare placement prevention) allocation. This allocation is awarded on a state fiscal year (July 1, 2025- June 30, 2026). Because the County runs on a calendar year, spending authority is needed for the increased funding for the last six months of the year. These funds will be used to pay client-related expenses. The expenses primarily include therapeutic services with the goal or maintaining or returning children to their home. The allocation funding is generally 50% federal funding, 30% state funding, and 20% county share.
Human Services - (Child Care - 44600)	New Revenues/Assigned Fund Balance		$49,148	$43,250	$5,898	A/B	**$49,148 -** This is an increase to the Child Care allocation. This allocation is awarded on a state fiscal year (July 1, 2025- June 30, 2026). Because the County runs on a calendar year, spending authority is needed for the increased funding for the last six months of the year. These funds will be used to pay client related childcare expenses to help regain or increase self-sufficiency. The allocation funding is generally 50% federal funding, 30% state funding, and 20% county share.
Human Services - (Juvenile Justice Svcs /1451 - 44175)	New Revenues		$229,613	$229,613	$0	A	**$229,613 -** This is incentive revenue awarded by the State to the Collaborative Management Program. The incentives are awarded on a State Fiscal Year (July 1, 2025- June 30, 2026). Because the County runs on a calendar year spending authority is needed for the increased funding for the last six months of the year. These funds will primarily be used to pay for contract and client related expenses, such as prevention services and living costs benefiting youth. There is no local match required for these funds.
Human Services - (Food Assistance - 44250)	New Revenues		$3,000,000	$3,000,000	$0	A	**$3,000,000 -** Food Assistance is funded 100% federally. This increase is to cover additional summer electronic benefits (EBT) paid to families with school age children receiving Food Assistance.
Human Services - (Energy EBT - 44750)	New Revenues		$225,000	$225,000	$0	A	**$225,000 -** Energy EBT is a state funded program with no county share. The program provides one-time cash assistance for energy costs to SNAP households that have not already received benefits from the Low-income Energy Assistance Program.
TOTAL HUMAN SERVICES FUND			***$5,314,056***	***$5,102,443***	***$211,613***		
**** The new amended budget for the Human Services Fund is $68,039,123***							

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Resolution No. #05-25
For Adoption on November 18, 2025

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DC HEALTH DEPARTMENT FUND - 217							
Douglas County Health Department - (Environmental Health - 46300)	New Revenues	BOH 9/11/245	$84,000	$84,000	$0	A	**$84,000 -** New revenues from the Colorado Department of Public Health for option letter #2 for the grant period July 1, 2025 through June 30, 2026. This grant will be used to inspect and assure regulatory compliance in retail food establishments, child care facilities and schools. The grant distribution is $21K received on a quarterly basis.
Douglas County Health Department - (Tobacco Prevention & Education Program - 861057)	New Revenues	BOH 9/11/25	$401,784	$401,784	$0	A	**$401,784 -** New revenues from the Colorado Department of Public Health for option letter #3 for the grant period July 1, 2025 through June 30, 2026. The purpose of the grant is to support statewide efforts in tobacco prevention, education, and cessation. It focuses on reducing tobacco use, addressing health disparities, and promoting policies that protect communities.
Douglas County Health Department - (Child Fatality Prevention Act (CFP) - 861058)	New Revenues	BOH 9/11/25	$15,550	$15,550	$0	A	**$15,550 -** New revenues from the Colorado Department of Public Health for option letter #2 for the grant period July 1, 2025 through June 30, 2026. This project aims to prevent child deaths by reviewing cases to better understand the causes and circumstances surrounding them. The grant distribution is $3,887.50 received on a quarterly basis.
Douglas County Health Department - (Women, Infants, and Children (WIC) - 861451)	New Revenues	BOH 9/11/25	$483,886	$483,886	$0	A	**$483,886 -** New revenues from the Colorado Department of Public Health for option letter #4. The Women, Infants, and Child (WIC) program provides nutrition assistance, healthy food, breastfeeding support, and referrals to healthcare and social services for low-income pregnant, postpartum, and breastfeeding women, as well as infants and children up to age five. The reporting grant cycle is October 1, 2025 through September 30, 2026.
Douglas County Health Department - (E&E GAE - 861618)	New Revenues	BOH 9/11/25	$10,766	$10,766	$0	A	**$10,766 -** New revenues received from the Colorado Department of Early Childhood for amendment #1. The Emerging and Expanding Child Care Grant Program (EECCG) focus on expanding access and availability of licensed childcare throughout the state. The funding maybe used for cost associated with expanding an open and operating childcare center for family childcare home. Grant period December 30, 2024 through December 31, 2026.
Douglas County Health Department - (PHEP - Public Health Emergency Preparedness- 861453)	New Revenues	BOH 9/11/25	$246,915	$246,915	$0	A	**$246,915 -** New revenues received from the Colorado Department of Public Health and Environment in amendment #2 for grant period August 1, 2025 through June 30, 2026. The Public Health Emergency Preparedness (PHEP) grant is a federal program that helps state, local, tribal, and territorial health agencies build capacity to prepare for, respond to, and recover from public health emergencies. It supports key areas like disease surveillance, medical countermeasures, risk communication, and community resilience.
Douglas County Health Department - (Colorado Readiness Initiative - 861454)	New Revenues	BOH 9/11/25	$88,425	$88,425	$0	A	**$88,425 -** New revenues from the Centers for Disease Control and Prevention for grant period August 1, 2025 through June 30, 2026. The purpose of the grant is to support public health departments with upgrading their ability to effectively respond to a range of public health threats, including infectious diseases, natural disasters, and biological, chemical, nuclear and radiological events.
Douglas County Health Department - (Immunization & Vaccination Child - 861457)	New Revenues	BOH 9/11/25	$210,883	$210,883	$0	A	**$210,883 -** New revenues received from the Colorado Department of Public Health and Environment in option letter #3 for grant period July 1, 2025 through June 30, 2026. This project supports Local Public Health Agencies in delivering core immunization services to boost vaccination rates and protect communities across Colorado. Funded by the Center for Disease Control (CDC), the program strengthens immunization infrastructure through the Vaccines for Children program and alignment with national standards to reduce vaccine-preventable diseases.
Douglas County Health Department - (Epidemiology and Laboratory Capacity (ELC) - 861463)	New Revenues	BOH 9/11/25	$275,671	$275,671	$0	A	**$275,671 -** New revenues from the Colorado Department of Public Health and Environment for grant period August 1, 2025 through April 30, 2026. The grant, funded by the CDC, supports state, local health departments in detecting, preventing, and responding to COVID-19 and other infectious diseases. It provides resources for lab testing, surveillance, contract trancing, data modernization, and workforce development to strengthen public health infrastructure, improve outbreak preparedness, and promote equitable access to prevention and testing services.
Douglas County Health Department - (Child Care Development - 861615)	New Revenues	BOH 9/11/25	$114,575	$114,575	$0	A	**$114,575 -** New revenues from the Colorado Department of Early Childhood for grant period July 1, 2025 thru June 30, 2026. The grant provides funding to local agencies that serve as community hubs for Colorado's Universal Preschool (UPK) program, helping families access preschool, supporting providers, and ensuring equitable placement. It also prioritizes children with qualifying factors—such as low income, special education needs, or foster care—for expanded hours, while guaranteeing all families access to at least part-time UPK.
Douglas County Health Department - (Colorado Shines Quality Improvement (CSQI) - 861619)	New Revenues	BOH 12/10/25	$196,240	$196,240	$0	A	**$196,240 -** New revenues from the Colorado Department of Early Childhood for grant period July 1, 2025 thru June 30, 2026. The program brings together public and private partners to create a unified system of early childhood services for children five and under. Its focus is on improving the quality, accessibility, and consistency of care through three key grant areas: Systems Building (SB), Colorado Shines Quality Improvement (CSQI) Supports, and Expanding Quality for Infant/Toddler Care (EQIT).
Douglas County Health Department - (Early Childhood Council PDG - 861624)	New Revenues	BOH 9/11/25	$124,579	$124,579	$0	A	**$124,579 -** New revenues received from the Colorado Department of Early Childhood in amendment #8 for grant period July 1, 2025 through June 30, 2026. The Expanding Quality Infant Toddler (EQIT) GAE (Equity in Quality Improvement and Grants for Access and Equity) grant is designed to support initiatives aimed at improving the quality of services while promoting equity and access, particularly in underrepresented or underserved communities. It supports projects that address disparities in service delivery, whether in education, health, childcare, or community services

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Douglas County Health Department - (BUELL Foundation - 861620)	New Revenues	BOH 12/11/25	$40,000	$40,000	$0	A	**$40,000 -** New revenues to be received from the Buell Foundation award period September 1, 2025 through August 31, 2026. The funds will be used towards compensating contractors for their contributions to the construction infrastructure with the Douglas County Early Childhood Council. The program aims to strengthen initiatives serving children from birth to age five, enhance related health and education linkages, improve evaluation methods, elevate service quality, and drive system-level change in Douglas County.
Douglas County Health Department - (Early Childhood Council - 861625)	New Revenues	BOH 9/11/25	$15,000	$15,000	$0	A	**$15,000 -** New revenues from the Colorado Department of Early Childhood for grant period July 1, 2025 thru June 30, 2026. This grant supports the ongoing professional development of our early childhood coaches by funding required certificate renewal training, conference attendance, reflective supervision for both coaches and their supervisors, and other emerging training opportunities that enhance their ability to effectively support early childhood programs.
Douglas County Health Department - (Early Childhood Council Systems Building - 861626)	New Revenues	BOH 9/11/25	$63,474	$63,474	$0	A	**$63,474** - New revenues to be received from the Colorado Department of Early Childhood for grant period July 1, 2025 through June 30, 2026. The System Builder grant aims to help organizations or communities develop and strengthen systems that support long-term sustainable improvements in services and outcomes. The program focuses on enhancing infrastructure, capacity, and processes that improve service delivery in areas such as public health, education, social services, or early childhood development.
Douglas County Health Department - (Office of Public Health Practice Local Workforce 2 - 861628)	New Revenues	BOH 9/11/25	$771,075	$771,075	$0	A	**$771,075 -** New revenues from the Colorado Department of Public Health and Environment for grant period July 1, 2025 through June 30, 2026. This project aims to strengthen Colorado's public health system by ensuring that Core Public Health Services are accessible across the state. Funding supports the maintenance and enhancement of a robust public health infrastructure. Each local public health agency is responsible for delivering Core Public Health Services, including Maternal and Child Health
Douglas County Health Department - (Waste Tire Inspections - 861631)	New Revenues	BOH 9/11/25	$3,000	$3,000	$0	A	**$3,000 -** New revenues in option #2 to be received from the Colorado Department of Public Health and Environment for the award period of July 1, 2025 through June 30, 2026. The Waste Tire Grant supports the proper disposal, recycling, and management of scrap tires to reduce environmental and public health risks. Administered by state environmental or public health agencies, it funds projects that collect and recycle waste tires, reduce tire stockpiles, and promote sustainable reuse such as creating products from recycled rubber and addressing hazards like fire and vector control.
Douglas County Health Department - (Mini grant Firearm Storage - 861064)	New Revenues	BOH 9/11/25	$2,697	$2,697	$0	A	**$2,697** - New revenues from the Colorado Department of Public Health for the grant period June 1, 2025 through June 30, 2025. The purpose of this grant is to support the purchase and distribution of firearm storage devices and locking mechanisms to individuals across the County. This initiative aims to strengthen suicide prevention efforts by promoting safe firearm storage practices.
Douglas County Health Department - (Tobacco Prevention & Education Program - 861057)	New Revenues	BOH 6/13/24	$204,887	$262,987	($58,100)	A	**$204,887** - $262,987 of new revenues from the Colorado Department of Public Health for option letters #1 and #2 for the grant period July 1, 2024 through June 30, 2025. The purpose of the grant is to support statewide efforts in tobacco prevention, education, and cessation. It focuses on reducing tobacco use, addressing health disparities, and promoting policies the protect communities. In addition, ($58,100) will be returned to fund balance, as budget was provided in the purchase order roll forward in the March supplemental.
Douglas County Health Department - (Child Fatality Prevention Act - 861058)	New Revenues	BOH 6/13/24	$5,032	$8,525	($3,493)	A	**$8,525 -** New revenues from the Colorado Department of Public Health for option letter #1 for the grant period July 1, 2024 through June 30, 2025. This project aims to prevent child deaths by reviewing cases to better understand the causes and circumstances surrounding them.
Douglas County Health Department - (Center for Disease Control - 861462)	New Revenues		$316,265	$316,265	$0	A	**$316,265 -** New revenues from the Colorado Department of Public Health for the grant period July 1, 2023 through November 30, 2027. This initiative is designed to enhance the operational capacity of public health agencies at the state, local, tribal, and territorial levels by supporting workforce development, data modernization, policy implementation, and infrastructure improvements through the Office of Public Health Practice (OPHP). It provides resources for training, technology upgrades, and strategic planning to improve preparedness, promote equity, and strengthen the overall effectiveness of public health responses.
Douglas County Health Department - (Epidemiology and Laboratory Capacity (ELC) Enhancing Detection - 861463)	New Revenues	BOH 12/19/24	$180,099	$180,275	($176)	A	**$180,099** - New revenues from the Colorado Department of Public Health and Environment for grant period August 1, 2024 through July 31, 2025. The grant, funded by the CDC, supports state, local health departments in detecting, preventing, and responding to COVID-19 and other infectious diseases. It provides resources for lab testing, surveillance, contract trancing, data modernization, and workforce development to strengthen public health infrastructure, improve outbreak preparedness, and promote equitable access to prevention and testing services.
Douglas County Health Department - (Colorado Shines Quality Improvement (CSQI) - 861619)	New Revenues	BOH 10/3/24	$174,449	$191,467	($17,018)	A/B	**$174,449** - New revenues of $191,467 to be received from the Colorado Department of Early Childhood for grant period July 1, 2024 thru June 30, 2025. The program brings together public and private partners to create a unified system of early childhood services for children five and under. Its focus is on improving the quality, accessibility, and consistency of care through three key grant areas: Systems Building (SB), Colorado Shines Quality Improvement (CSQI) Supports, and Expanding Quality for Infant/Toddler Care (EQIT). Fund balance will be replenished for the expenditures above revenue collection in the last six months of 2024.
Douglas County Health Department - (Local Workforce 2 - 861628)	New Revenues	BOH 6/13/24	$492,718	$492,718	$0	A	**$492,718 -** New revenues from the Colorado Department of Public Health and Environment for amendment #1 for the grant period July 1, 2024 through June 30, 2025. This project aims to strengthen Colorado's public health system by ensuring that Core Public Health Services are accessible across the state. Funding supports the maintenance and enhancement of a robust public health infrastructure. Each local public health agency is responsible for delivering Core Public Health Services, including Maternal and Child Health. **The grant distribution is $222,012.25K received on a quarterly basis.**

Supplemental Appropriation - 2025 Budget Amendment

Resolution No. #05-25

For Adoption on November 18, 2025

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
Douglas County Health Department - (Pertussis Emerging Infections Program - 861455)	New Revenues	BOH 3/13/25	$5,178	$5,178	$0 A	**$5,178** - New revenues received from the Colorado Department of Public Health and Environment on amendment #1 for the grant period January 1, 2025 through December 31, 2025. The program is designed to better understand the occurrence and burden of pertussis in the United States and support the development of improved control measures. This project includes surveillance and investigation of suspect pertussis cases in Douglas County. The project will provide improved pertussis surveillance data through in-depth investigations of all reported pertussis cases in Douglas County.
Douglas County Health Department - (E-470 Transportation Safety - 861065)	New Revenues	BOH 7/12/25	$2,500	$2,500	$0 A	**$2,500** - New revenues received from the E-470 Public Highway Authority for the grant period June 1, 2025 through June 30, 2026. With these funds, DCHD will purchase car seats to distribute to families in need, as identified through referrals from community partners and the Women, Infants, and Children (WIC) program.
Douglas County Health Department - (Early Childhood Council CRRSA - 861627)	New Revenues	09/11/25	$124,579	$124,579	$0 A	**$124,579 -** New revenues received from the Colorado Department of Early Childhood for grant period July 1, 2025 through June 30, 2026. The Early Childhood Council CSQI (Colorado Shines Quality Improvement) grant supports initiatives aimed at improving the quality of early childhood education and care through community-based efforts. The CSQI grant focuses on strengthening programs, improving service delivery, and promoting equitable access to high-quality early childhood education.
TOTAL DC HEALTH DEPARTMENT FUND			***$4,654,227***	***$4,733,014***	***($78,787)***	

**** The new amended budget for the DC Health Department Fund is $9,511,942.***

Supplemental Appropriation - 2025 Budget Amendment

Resolution No. #05-25

For Adoption on November 18, 2025

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

LAW ENFORCEMENT AUTHORITY FUND - 220

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance		Description / Nature of Expenditure
Sheriff - (Other DUI Enforcement Grants - 803003)	New Revenues	06/24/25	$65,000	$65,000	$0	A	**$65,000 -** New revenues were accepted by the BOCC on June 24, 2025 and need to be recognized prior to the funds being spent. Funding will be received from Colorado Department of Transportation (CDOT) for working High Visibility Enforcement / DUI enforcement operations within Douglas County. The grant period is July 1, 2025 through June 30, 2026.
Sheriff - (Seatbelt Grant - 803045)	New Revenues	04/22/25	$24,000	$24,000	$0	A	**$24,000** - New revenue received from the Colorado Department of Transportation (CDOT) for the National Highway Traffic Safety Administration (NHTSA) 'Click It or Ticket' seatbelt enforcement grant, designated for operations in Douglas County. The grant period is April 7, 2025 through September 30, 2025.
			$89,000	***$89,000***	***$0***		

**** The new amended budget for the Law Enforcement Authority Fund is $40,093,755***

DISTRICT ATTORNEY JD23 FUND - 223

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance		Description / Nature of Expenditure
District Attorney - (VALE Restitution (601) - 862310)	New Revenue		$17,610	$17,610	$0	A	**$17,610** - New grant revenues from the Victims and Witnesses Assistance and Law Enforcement Board needs to be appropriated to support activities that provide assistance to victims. Grant period is July 1, 2025 through December 31, 2025.
TOTAL DISTRICT ATTORNEY JD23 FUND - 223			***$17,610***	***$17,610***	***$0***		

**** The new amended budget for the District Attorney JD23 Fund is $15,086,196***

ROAD SALES & USE TAX FUND - 230

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance		Description / Nature of Expenditure
CIP - (US 85 Sterling Ranch Contribution - 800308)	New Revenues		$2,026,188	$2,026,188	$0		**$2,026,188** - New revenues received from Sterling Ranch CAB for their contribution to the US 85 / Titan Project. These funds will go towards the future US 85 / Titan Road Project. Revenues collected 8/6/25.
CIP - (Waterton Road - 800267)	New Revenues		$335,341	$335,341	$0		**$335,341** - New revenues received from Sterling Ranch CAB for their contribution to the Waterton Road. These funds will go towards Waterton Road Improvements. Revenues collected 9/19/25.
Sales Tax - Sharebacks	New Revenues		$322,500	$322,500	$0	A	**$322,500** - New sales & Use Tax revenues are being recognized to offset the increase in the municipal share backs due to the local municipalities of Parker, Larkspur, Castle Rock, Lone Tree, and Castle Pines. The distribution to each municipality is based on wholly incorporated population as a percentage of total population. The forecasted sales & use taxes are expected to be 5.0% higher than the 2025 adopted budget.
TOTAL ROAD SALES & USE TAX FUND			***$2,684,029***	***$2,684,029***	***$0***		

**** The new amended budget for the Road Sales & Use Tax Fund is $106,162,737***

JUSTICE CENTER SALES & USE TAX FUND - 240

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance		Description / Nature of Expenditure
DSO Communications Network - 33220	New Revenues	09/02/25	$442,000	$442,000	$0	A	**$442,000** - New revenues to be received from the Douglas County 911 Authority Board (DCECA) for capacity upgrades at six radio sites that comprise the DC North simulcast cell site.
Simulcast Project - 870053	New Revenues	10/14/25	$19,763	$19,763	$0	A	**$19,763** - New revenues to be received from Denver Water for their 50/50 contribution for a new generator at the Deckers radio site.
RA Christensen Justice Center - 33210	Restricted Fund Balance		$124,902	$0	$124,902	B	**$124,902** - Restricted fund balance is being appropriated to cover the additional expense of upgrading the DCSO MDT's to support the Windows 11 operating system.
RA Christensen Justice Center (Transfer to General Fund)	New Revenues		$316,950	$316,950	$0	A	**$316,950 -** New Sales & Use Tax revenues are being recognized to offset the increase transfer to the General Fund. The forecasted sales & use taxes are expected to be 5.0% higher than the 2025 adopted budget.
TOTAL JUSTICE CENTER SALES & USE TAX FUND			***$903,615***	***$778,713***	***$124,902***		

**** The new amended budget for the Justice Center Sales & Use Tax Fund is $36,155,939.***

Supplemental Appropriation - 2025 Budget Amendment

Resolution No. #05-25

For Adoption on November 18, 2025

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

PARKS & OPEN SPACE SALES & USE TAX FUND - 250

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance		Description / Nature of Expenditure
Parks - (Zebulon Park Project - 850844)	Restricted Fund Balance	10/14/25	$5,000,000	$0	$5,000,000	B	**$5,000,000 -** Restricted fund balance is being appropriated per the contract to exchange real property approved by the BOCC on 10/14/25 with Sterling Ranch. The funding will be allocated for design and construction of the Zebulon project phase I.
Historic Preservation - (Greenland Post 2025-02-006 - 807023)	New Revenues	07/22/25	$224,009	$168,006	$56,003	A/B	**$224,009 -** New revenues received from the Colorado State Historical Fund to continue restoration work on the Greenland Post Office. The next phase, and purpose of the grant is to focus on restoration of the windows and doors. Restricted fund balance is being requested for the County's cash match contribution of $56,003.
Parks - (Regional Parks - 53710)	New Revenues	05/14/24	$2,500,000	$2,500,000	$0	A	**$2,500,000 -** New revenues derived from accrued interest is being used for Douglas County's contribution for the construction of the new **Prospect Village Park** in Sterling Ranch
Parks - (Regional Parks - 53710)	Restricted Fund Balance	09/09/25	$3,750,000	$0	$3,750,000	A	**$3,750,000 -** Restricted fund balance is being used for Douglas County's contribution for the construction of the new **Salisbury Park** in Parker. Total Douglas County contribution will be $7.5M, with second payment due in 2026 - which will be built into the 2026 adopted budget.
Parks - (Regional Parks - 53710)	Restricted Fund Balance	09/09/25	$2,500,000	$0	$2,500,000	A	**$2,500,000 -** Restricted fund balance is being used for Douglas County's contribution for the construction of the new **High Note Regional Park** in Lone Tree. In total, Douglas County's contribution will be $7.5M, with the annually payments of $2.5M in fiscal year 2025-2027.
Sales Tax - (Sharebacks - 82340)	New Revenues		$75,000	$75,000	$0	A	**$75,000** - New sales & Use Tax revenues are being recognized to offset the increase in the municipal share backs due to the local municipalities of Parker, Larkspur, Castle Rock, Lone Tree, and Castle Pines. The distribution to each municipality is based on wholly incorporated population as a percentage of total population. The forecasted sales & use taxes are expected to be 5.0% higher than the 2025 adopted budget.
TOTAL OPEN SPACE SALES & USE TAX FUND			***$14,049,009***	***$2,743,006***	***$11,306,003***		

**** The new amended budget for the Parks and Open Space Sales & Use Tax Fund is $27,564,263.***

SOLID WASTE DISPOSAL FUND - 275

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance		Description / Nature of Expenditure
Biochar - 870009	New Revenues		$3,000,000	$3,000,000	$0		**$3,000,0000** - Funds transferred from General Fund to Solid Waste Disposal, fund 275, to offset the startup costs associated with the future Biochar facility.
Biochar - 870009	New Revenues		$432,875	$432,875	$0		**$432,875**- Funds transferred from the Road and Bridge Fund to Fund 330 for startup costs of the new Biochar facility
TOTAL SOLID WASTE DISPOSAL FUND			***$3,432,875***	***$3,432,875***	***$0***		

**** The new amended budget for the Solid Waste Fund is $3,667,455.***

RM HIGH INTENSITY DRUG TRAFFIC AREA FUND - 295

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance		Description / Nature of Expenditure
RMHIDTA (Discretionary Fund - 861330)	New Revenue	12/10/24	$30,000	$30,000	$0	A	**$30,000** - New revenues received on 2024 modification #2 from November 2024 not previously appropriated in 2025. Funding will be for the ET Drug Overdose Crisis.
RMHIDTA (Training - 861350)	New Revenue	12/10/24	$10,000	$10,000	$0	A	**$10,000** - New revenues received on 2024 modification #2 from November 2024 not previously appropriated in 2025. Funding will be for the HIDTA prevention Project.
RMHIDTA (MGMT & Coordination - 861300)	New Revenue	08/12/25	$239,500	$239,500	$0	A	**$239,500** - New revenues received on 2024 modification #6 from July 2025.
RMHIDTA (Intelligence - 861305)	New Revenue	08/12/25	$302,101	$302,101	$0	A	**$302,101** - New revenues received on 2024 modification #7 from July 2025.
RMHIDTA (Training - 861350)	New Revenue	08/12/25	$253,597	$253,597	$0	A	**$253,597** - New revenues received on 2024 modification #8 from July 2025.
RMHIDTA (Intelligence - 861305)	Reduce Revenue	01/28/25	($29,925)	($29,925)	$0	A	**($29,925)** - Revenues reduced on 2024 modification #3 from December 2024.
RMHIDTA (Gangs - 861310)	Reduce Revenue	02/18/25	($29,142)	($29,142)	$0	A	**($29,142)** - Revenues reduced on 2024 modification #4 from January 2025.
RMHIDTA (Intelligence - 861305)	Reduce Revenue	05/13/25	($1,620)	($1,620)	$0	A	**($1,620)** - Revenues reduced on 2024 modification #5 from April 2025.
TOTAL RM HIGH INTENSITY DRUG TRAFFIC FUND			***$774,511***	***$774,511***	***$0***		

**** The new amended budget for the Rocky Mountain High Intensity Drug Traffic Area Fund is $4,389,583***

Supplemental Appropriation - 2025 Budget Amendment

Resolution No. #05-25

For Adoption on November 18, 2025

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
AMERICAN RESCUE PLAN ACT FUND - 296						
American Rescue Plan Act	New Revenues		$500,000	$500,000	$0	**$500,000 -** New revenues $5000,000 from accrued interest are being transferred to the General Fund to cover the Douglas County cash match on the Wildfire Restoration grant that runs through March 31, 2029.
TOTAL AMERICAN RESCUE PLAN ACT FUND			***$500,000***	***$500,000***	***$0***	
**** The new amended budget for the American Rescue Plan Act Fund is $50,856,715***						
PROPERTY TAX RELIEF FUND - 297						
Property Tax Relief	Assigned Fund Balance		$48,609	$0	$48,609	**$48,609** - Assigned fund balance is being transferred to the General Fund to clear out the final balance for fiscal year 2026.
TOTAL PROPERTY TAX RELIEF FUND			***$48,609***	***$0***	***$48,609***	
**** The new amended budget for the Property Tax Relief Fund is $48,609.***						
CAPITAL EXPENDITURES FUND - 330						
Facilities (Sedalia PW Facility - 870080)	Assigned Fund Balance		$200,000	$0	$200,000	**$200,000 -** Fund balance is being used for the development of the site for Slash/Mulch operations, composting activities, PWOPS stockpiles, and future Road and Bridge Maintenance Facilities. The site's strategic location provides convenient access for County residents and enables the efficient deployment of critical services by PWOPS Operations, enhancing service delivery and operational efficiency across multiple County programs.
TOTAL CAPITAL EXPENDITURES FUND			***$200,000***	***$0***	***$200,000***	
**** The new amended budget for the Capital Expenditures Fund is $3,466,757.***						
EMPLOYEE BENEFITS FUND - 620						
WC/Disability Self-Insurance - 19400	Assigned Fund Balance		$1,000,000	$0	$1,000,000 B	**$1,000,000 -** Assigned fund balance will be transferred so the Medical Self-Insurance Fund to cover the additional medical claims that have been incurred since formal budget adoption.
TOTAL EMPLOYEE BENEFITS FUND			***$1,000,000***	***$0***	***$1,000,000***	
**** The new amended budget for the Liability and Property Insurance Fund is $5,569,900***						
LIABILITY & PROPERTY INSURANCE FUND - 630						
Liability and Property Insurance - 19450	Assigned Fund Balance		$300,000	$0	$300,000 B	**$300,000** of assigned fund balance is being used to ensure the IBNR (incurred but not received) claims have appropriate spending authority to remain in year-end spending compliance.
TOTAL LIABILITY & PROPERTY INSURANCE FUND			***$300,000***	***$0***	***$300,000***	
**** The new amended budget for the Liability and Property Insurance Fund is $4,381,296.***						
MEDICAL SELF-INSURANCE FUND - 640						
Medical Self-Insurance	New Revenues		$1,000,000	$1,000,000	$0 A	**$1,000,000 -** Assigned fund balance will be transferred from the Employee Benefits Fund to cover the additional medical claims that have been incurred since formal budget adoption.
TOTAL MEDICAL SELF-INSURANCE FUND			***$1,000,000***	***$1,000,000***	***$0***	
**** The new amended budget for the Medical Self-Insurance Fund is $35,594,940.***						
TOTAL ALL FUNDS - 2025 SUPPLEMENTAL			***$41,347,950***	***$25,876,177***	***$15,471,773***	

Revenues

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 (8-12-25)	#25-05 Amended (11-18-25)	Total Amended Budget	% Change Adopted Budget
100 General	185,131,875		8,455,835	1,120,596	1,440,455	4,020,976	200,169,737	8.1%
200 Road & Bridge	67,268,000			363,367	313,127		67,944,494	1.0%
210 Human Services	58,420,423					5,102,443	63,522,866	8.7%
215 Developmental Disabilities	9,103,800						9,103,800	0.0%
217 DC Health Department	1,201,239			79,612	848,331	4,733,014	6,862,196	100.0%
220 Law Enforcement Authority	31,559,800		7,301			89,000	31,656,101	0.3%
221 Safety and Mental Health	7,823,600						7,823,600	100.0%
223 District Attorney JD23	1,719,211		269,204	500,000		17,610	2,506,025	45.8%
225 Infrastructure Fund	0						0	0.0%
230 Road Sales & Use Tax	46,245,200		532,414			2,684,029	49,461,643	7.0%
235 Transportation Infrastructure Sales & Use Tax	20,420,400			5,120,000	(829,600)		24,710,800	21.0%
240 Justice Center Sales & Use Tax	27,828,250				596,148	778,713	29,203,111	4.9%
245 Rueter-Hess Recreation	702,000						702,000	100.0%
250 Parks and Open Space Sales & Use Tax	19,229,209			728,627		2,743,006	22,700,842	18.1%
260 Conservation Trust	1,700,000						1,700,000	0.0%
265 Lincoln Station Sales Tax Improvement	50,000						50,000	0.0%
275 Waste Disposal	85,000				124,580	3,432,875	3,642,455	4185.2%
280 Woodmoor Mountain	39,820						39,820	0.0%
295 Rocky Mountain HIDTA	1,104,204			2,510,868		774,511	4,389,583	297.5%
296 American Rescue Plan Act (ARPA)	0			41,963,026	330,000	500,000	42,793,026	100.0%
297 Property Tax Relief	0						0	0.0%
330 Capital Expenditures	0		3,300,000	135,000			3,435,000	0.0%
350 LID Capital Construction	85,200			1,461,565			1,546,765	1715.5%
390 Capital Replacement	0						0	0.0%
410 Debt Service	0						0	0.0%
620 Employee Benefits Self-Insurance	2,569,900						2,569,900	0.0%
630 Liability and Property Self-Insurance	4,057,690						4,057,690	0.0%
640 Medical Insurance Self-Insurance	32,594,940					1,000,000	33,594,940	3.1%
Total All Funds	**518,939,761**	**0**	**12,564,754**	**53,982,661**	**2,823,041**	**25,876,177**	**614,186,394**	**18.4%**

Expenditures

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 (8-12-25)	#25-05 Amended	Adjustments	Total Amended Budget	% Change
100 General	190,516,889	3,297,839	19,325,150	1,087,815	1,471,084	5,947,534		221,646,311	16.3%
200 Road & Bridge	79,987,699	4,689,973		2,378,695	313,127	432,875		87,802,369	9.8%
210 Human Services	62,713,834	11,233				5,314,056		68,039,123	8.5%
215 Developmental Disabilities	9,103,800			581,088				9,684,888	6.4%
217 DC Health Department	3,872,956	58,100		79,612	847,047	4,654,227		9,511,942	100.0%
220 Law Enforcement Authority	39,489,850	507,604	7,301			89,000		40,093,755	1.5%
221 Safety and Mental Health	7,930,644	39,067		507,454				8,477,165	6.9%
223 District Attorney JD23	14,299,382		269,204	500,000		17,610		15,086,196	5.5%
225 Infrastructure Fund	416,637		3,346,322					3,762,959	803.2%
230 Road Sales & Use Tax	98,426,935		532,414	3,769,359		2,684,029		105,412,737	7.1%
235 Transportation Infrastructure Sales & Use Tax	45,028,159		4,256,425	6,254,833	(829,600)			54,709,817	21.5%
240 Justice Center Sales & Use Tax	3,424,547	2,633,472	619,007		846,148	903,615		8,426,789	146.1%
245 Rueter-Hess Recreation	1,183,935		360,000		150,000			1,693,935	100.0%
250 Parks and Open Space Sales & Use Tax	7,854,494	2,416,228	1,976,523	718,009	300,000	14,049,009		27,314,263	247.8%
260 Conservation Trust	2,750,000	401,304						3,151,304	0.0%
265 Lincoln Station Sales Tax Improvement	50,000							50,000	0.0%
275 Waste Disposal	110,000				124,580	3,432,875		3,667,455	3234.1%
280 Woodmoor Mountain	127,590							127,590	0.0%
295 Rocky Mountain HIDTA	1,079,304			2,510,868		774,511		4,364,683	304.4%
296 American Rescue Plan Act (ARPA)	0	2,401,507		47,625,208	330,000	500,000		50,856,715	100.0%
297 Property Tax Relief	0					48,609		48,609	0.0%
330 Capital Expenditures	1,033,450	98,307	2,000,000	135,000		200,000		3,466,757	235.5%
350 LID Capital Construction	2,500			1,461,565				1,464,065	58462.6%
390 Capital Replacement								0	0.0%
410 Debt Service								0	0.0%
620 Employee Benefits Self-Insurance	2,569,900					1,000,000		3,569,900	38.9%
630 Liability and Property Self-Insurance	4,057,690	23,606				300,000		4,381,296	8.0%
640 Medical Insurance Self-Insurance	32,594,940					1,000,000		33,594,940	3.1%
Total All Funds	**608,625,135**	**16,578,240**	**32,692,346**	**67,609,506**	**3,552,386**	**41,347,950**		**770,405,563**	**26.6%**

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 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1	***Beginning Fund Balance***	**$ 56,512,945**	**$ 35,180,366**	**$ 51,413,343**	**$ 51,413,343**	**$ 33,288,064**	**$ 57,806,919**
	Revenues						
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	7,793,601	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	*American Recovery Plan Act Fund*	858,537	0	0	48,609	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*	*29,977,971*	*32,132,871*	*32,132,871*
20	*Supplemental #2 (04-22-25)*						*8,455,835*
21	*Supplemental #3 (06-24-25)*						*1,120,596*
22	*Supplemental #4 (08-12-25)*						*1,440,455*
23	*Supplemental #5 (11-18-25)*						*4,020,976*
24	***Total Revenues and Transfers In***	**$ 189,623,453**	**$ 186,568,925**	**$ 202,819,773**	**$ 213,804,502**	**$ 217,264,746**	**$ 232,302,608**
	Expenditures by Function						
25	*Personnel*	$ 118,555,703	$ 122,109,050	$ 127,573,763	$ 125,326,367	$ 133,829,689	$ 133,829,689
26	*Supplies*	7,616,538	7,578,947	7,714,278	7,887,968	7,638,134	7,638,134
27	*Controllable Assets*	425,284	742,378	762,877	407,675	1,180,378	1,180,378
28	*Purchased Services*	43,865,270	49,192,374	65,197,268	45,380,472	34,880,662	34,880,662
29	*Building Materials*	13,870	0	500	346	0	0
30	*Fixed Charges*	8,105,281	9,661,624	10,558,129	9,736,914	12,186,225	12,186,225
31	*Debt Service*	4,650,882	0	0	5,725,972	0	0
32	*Grants and Contributions*	3,404,403	801,470	2,723,578	2,355,684	986,470	986,470
33	*Intergovernmental Support*	541,108	601,338	614,238	592,929	603,548	603,548
34	*Interdepartmental Charges*	(9,600,975)	(9,281,849)	(9,281,849)	(11,547,502)	(11,494,167)	(11,494,167)
35	*Capital Outlay*	4,742,079	42,650	1,105,115	4,646,776	5,134,950	5,134,950
36	*Computer Equipment*	1,307,136	1,500,000	2,316,642	1,136,629	2,086,000	2,086,000
37	*Vehicle Replacements*	1,691,248	990,000	1,630,466	1,396,843	1,485,000	1,485,000
38	*Contingency*	0	1,000,000	812,412	0	2,000,000	2,000,000
	Transfers Out						
39	*To Law Enforcement Authority Fund*	4,077,865	4,385,100	3,136,400	2,923,400	7,774,019	7,774,019
40	*To Security and Mental Health Fund*	0	625,000	625,000	625,000	200,000	200,000
41	*To District Attorney Fund*	0	0	0	0	12,580,171	12,580,171
42	*To Capital Expenditures Fund*	552,162	0	88,000	88,000	0	0
43	*To Solid Waste Disposal Fund*	0	0	275,950	275,950	0	0
44	*To Human Services Fund*	2,741,013	3,460,366	3,490,366	3,858,140	4,195,916	4,195,916
45	*To Medical Self-Insurance Fund*	0	0	2,500,000	2,500,000	0	0
46	*To Health Fund*	2,034,188	2,123,247	2,123,247	2,123,247	2,106,435	2,106,435
47	*Total Transfers Out*	*9,405,228*	*10,593,713*	*12,238,963*	*12,393,737*	*26,856,541*	*26,856,541*
48	*Encumbrances Re-appropriated (Supplemental #01-25)*						*3,297,839*
49	*Supplemental #2 (04-22-25)*						*19,325,150*
50	*Supplemental #3 (06-24-25)*						*1,087,815*
51	*Supplemental #4 (08-12-25)*						*1,471,084*
52	*Supplemental #5 (11-18-25)*						*5,947,534*
53	***Total Expenditures and Transfers Out***	**$ 194,723,055**	**$ 195,531,695**	**$ 223,966,380**	**$ 205,440,810**	**$ 217,373,430**	**$ 248,502,852**
54	*Change In Fund Balance*	(5,099,602)	(8,962,770)	(21,146,607)	8,363,692	(108,684)	(16,200,244)
55	***Ending Fund Balance***	**$ 51,413,343**	**$ 26,217,596**	**$ 30,266,736**	**$ 59,777,035**	**$ 33,179,380**	**$ 41,606,675**
	Fund Balance Detail						
56	*Non-spendable Fund Balance*	*$ 4,281,147*	*$ 5,644,849*	*$ 4,281,147*	*$ 3,108,325*	*$ 4,281,147*	*$ 3,108,325*
57	*Restricted Fund Balance*	*12,133,311*	*10,288,983*	*11,509,233*	*19,686,825*	*11,379,319*	*13,387,222*
58	*Committed Fund Balance*	*4,583,029*	*425,778*	*0*	*3,724,698*	*5,000,000*	*5,000,000*
59	*Assigned Fund Balance - Required Per Policy*	*8,425,722*	*18,280,111*	*18,276,000*	*7,696,913*	*8,425,722*	*6,689,054*
60	*Assigned Fund Balance - Carry Forward*	*6,591,767*	*0*	*0*	*4,723,045*	*0*	*0*
61	*Assigned Fund Balance - Initiatives*	*7,649,000*	*1,650,000*	*6,900,000*	*20,625,000*	*6,500,000*	*12,125,000*
62	*Unassigned Fund Balance Available*	*18,671,882*	*9,834*	*222,870*	*2,114,546*	*15,706*	*1,282,365*
63	*Unrealized Gains & Losses Adjustment*	*(10,922,514)*	*(10,081,959)*	*(10,922,514)*	*(1,936,216)*	*(2,422,514)*	*0*
64	***Ending Fund Balance***	**$ 51,413,343**	**$ 26,217,596**	**$ 30,266,736**	**$ 59,743,135** *	**$ 33,179,380**	**$ 41,591,966**

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	*Supplemental Appropriation - #4 (8-12-25)*						*313,127*
12	***Total Revenues and Transfers In***	**$ 64,654,780**	**$ 64,691,100**	**$ 65,849,954**	**$ 68,840,885**	**$ 67,268,000**	**$ 67,944,494**
	Expenditures by Function						
13	*Personnel*	$ 13,537,535	$ 14,582,772	$ 14,294,848	$ 14,115,966	$ 15,090,384	$ 15,090,384
14	*Supplies*	1,179,333	2,385,686	1,831,833	944,899	2,405,686	2,405,686
15	*Controllable Assets*	11,345	27,600	87,439	66,014	77,600	77,600
16	*Purchased Services*	3,203,152	1,433,105	4,279,033	3,128,939	1,608,180	1,608,180
17	*Building Materials*	6,523,417	6,207,331	6,375,760	6,101,677	6,207,331	6,207,331
18	*Fixed Charges*	4,963,905	4,301,428	4,799,638	4,395,974	7,236,707	7,236,707
19	*Grants and Contributions*	(61,046)	100,000	114,600	682,265	100,000	100,000
20	*Intergovernmental Support*	9,029,347	9,802,245	9,789,171	8,812,046	9,429,516	9,429,516
21	*Equipment Replacements/New*	848,844	4,260,000	7,904,704	3,969,260	1,275,000	1,275,000
22	*Pavement Management*	11,528,018	17,885,942	22,990,772	22,246,636	22,140,730	22,140,730
23	*Traffic Signal Management*	0	0	0	0	0	0
24	*Engineering Storm Drainage*	0	6,186,264	6,055,065	4,283,109	6,508,973	6,508,973
25	*Capital Projects*	5,936,172	7,038,709	8,507,196	1,679,007	7,407,592	7,407,592
26	*Contingency*	0	1,000,000	600,000	0	500,000	500,000
27	*Transfers Out:*						
28	*To General Fund*	1,532,000	107,000	107,000	107,000	440,821	440,821
29	*Total Transfers Out*	*1,532,000*	*107,000*	*107,000*	*107,000*	*440,821*	*440,821*
30	*Encumbrances Re-appropriated (Supplemental #01-25)*						*4,689,973*
31	*Supplemental Appropriation - #3 (6-24-25)*						*2,378,695*
32	*Supplemental Appropriation - #4 (8-12-25)*						*313,127*
33	*Supplemental Appropriation - #5 (11-18-25)*						*432,875*
34	***Total Expenditures and Transfers Out***	**$ 58,232,024**	**$ 75,318,082**	**$ 87,737,059**	**$ 70,532,792**	**$ 80,428,520**	**$ 88,243,190**
35	*Change In Fund Balance*	*6,422,756*	*(10,626,982)*	*(21,887,105)*	*(1,691,907)*	*(13,160,520)*	*(20,298,696)*
36	***Ending Fund Balance***	**$ 36,970,336**	**$ 12,527,883**	**$ 15,083,231**	**$ 35,278,429**	**$ 13,028,086**	**$ 14,979,733**
	Fund Balance Detail						
37	*Non-spendable Fund Balance*	*$ 3,172,732*	*$ 3,040,030*	*$ 3,172,732*	*$ 2,738,970*	*$ 3,172,732*	*$ 2,738,970*
38	*Restricted Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
39	*Committed Fund Balance*	*4,050,997*	*0*	*0*	*8,955,981*	*0*	*0*
40	*Commited - Required per policy*	*0*	*0*	*8,661,629*	*9,127,776*	*8,661,629*	*9,127,776*
41	*Committed Fund Balance - Initiatives*	*0*	*0*	*1,000,000*	*1,000,000*	*1,000,000*	*1,000,000*
42	*Committed Fund Balance - Available*	*0*	*0*	*2,248,870*	*13,455,702*	*193,725*	*2,112,987*
43	*Assigned Fund Balance - Required per policy*	*19,288,611*	*8,228,834*	*0*	*0*	*0*	*0*
44	*Assigned Fund Balance - Initiatives*	*1,000,000*	*1,000,000*	*0*	*0*	*0*	*0*
45	*Assigned Fund Balance - Available*	*9,457,996*	*259,019*	*0*	*0*	*0*	*0*
46	***Ending Fund Balance***	**$ 36,970,336**	**$ 12,527,883**	**$ 15,083,231**	**$ 35,278,429**	**$ 13,028,086**	**$ 14,979,733**

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

		2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1	***Beginning Fund Balance***	**$ 4,461,738**	**$ 2,981,709**	**$ 3,780,489**	**$ 3,780,489**	**$ 3,054,403**	**$ 2,647,825**
	Revenues						
2	*Taxes*	$ 3,008,445	$ 4,209,600	$ 4,209,600	$ 4,168,820	$ 4,924,700	$ 4,924,700
3	*Intergovernmental*	47,164,006	51,126,511	55,138,617	53,661,673	53,225,723	53,225,723
4	*Earnings on Investments*	0	0	0	0	0	0
5	*Other Revenues*	583,904	564,000	1,076,090	504,317	270,000	270,000
6	*Transfers In*						
7	*General Fund (Cost Allocation)*	2,741,013	3,460,366	3,490,366	3,858,140	4,195,916	4,195,916
8	*Total Transfers In*	*2,741,013*	*3,460,366*	*3,490,366*	*3,858,140*	*4,195,916*	*4,195,916*
9	*Supplemental Appropriation - #5 (11-18-25)*						*5,102,443*
10	***Total Revenues and Transfers In***	**$ 53,497,368**	**$ 59,360,477**	**$ 63,914,673**	**$ 62,192,950**	**$ 62,616,339**	**$ 67,718,782**
	Expenditures by Function						
11	*Personnel*	$ 12,091,407	$ 14,432,355	$ 15,492,794	$ 13,726,154	$ 15,149,890	$ 15,149,890
12	*Supplies*	38,175	15,000	30,942	26,908	17,500	17,500
13	*Controllable Assets*	0	0	106758	13168.9	0	0
14	*Purchased Services*	3,873,867	4,683,852	6,275,186	5,390,122	4,382,761	4,382,761
15	*Fixed Charges*	33,921	26,976	38,476	34,475	31,830	31,830
16	*Grants and Contributions*	34,104,612	36,566,065	38,728,954	38,528,589	37,137,686	37,137,686
17	*Interdepartmental Charges*	3,915,735	3,816,849	3,816,849	5,468,774	5,994,167	5,994,167
18	*Capital Outlay*	120,902	0	150,800	137,424	0	0
19	*Contingency*	0	0	0	0	0	0
20	*Transfers Out*	0	0	0	0	0	0
21	*Encumbrances Re-appropriated (Supplemental #01-25)*						*11,233*
22	*Supplemental Appropriation - #5 (11-18-25)*						*5,314,056*
23	***Total Expenditures and Transfers Out***	**$ 54,178,617**	**$ 59,541,097**	**$ 64,640,759**	**$ 63,325,614**	**$ 62,713,834**	**$ 68,039,123**
24	*Change In Fund Balance*	(681,249)	(180,620)	(726,086)	(1,132,664)	(97,495)	(320,341)
25	***Ending Fund Balance***	**$ 3,780,489**	**$ 2,801,089**	**$ 3,054,403**	**$ 2,647,825**	**$ 2,956,908**	**$ 2,327,484**
	Fund Balance Detail						
26	*Non-spendable Fund Balance*	*$ 8,886*	*$ 4,042*	*$ 8,886*	*$ 12,917*	*$ 8,886*	*$ 12,917*
27	*Restricted Fund Balance-Required per policy*	*2,127,183*	*0*	*2,676,101*	*2,674,688*	*2,657,615*	*2,657,615*
28	*Restricted Fund Balance-Available*	*1,644,419*	*0*	*369,416*	*(39,780)*	*290,407*	*(343,048)*
29	*Committed Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
30	*Assigned Fund Balance-Required per policy*	*0*	*3,092,414*	*0*	*0*	*0*	*0*
31	*Assigned Fund Balance-Available*	*0*	*(295,367)*	*0*	*0*	*0*	*0*
32	***Ending Fund Balance***	**$ 3,780,489**	**$ 2,801,089**	**$ 3,054,403**	**$ 2,647,825**	**$ 2,956,908**	**$ 2,327,484**

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**
	Revenues						
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
7	*Transfers In - General Fund*	2,034,188	2,123,247	2,123,247	2,123,247	2,106,435	2,106,435
8	*Supplemental Appropriation - #3 (6-24-25)*						*79,612*
9	*Supplemental Appropriation - #4 (8-12-25)*						*848,331*
10	*Supplemental Appropriation - #5 (11-18-25)*						*4,733,014*
11	***Total Revenues and Transfers In***	**$ 5,775,593**	**$ 6,055,628**	**$ 10,088,393**	**$ 7,274,230**	**$ 3,307,674**	**$ 8,968,631**
	Expenditures by Function						
12	*Personnel Services*	$ 3,892,210	$ 4,677,200	$ 7,706,062	$ 4,424,672	$ 2,835,054	$ 2,835,054
13	*Supplies*	34,552	111,444	67,461	45,686	44,500	44,500
14	*Controllable Assets*	13,921	35,000	35,000	0	0	0
15	*Purchased Services*	694,949	496,541	1,511,993	1,014,618	336,758	336,758
16	*Fixed Charges*	265,445	29,506	49,506	38,174	23,644	23,644
17	*Grants, Contibutions, Indemnities*	0	0	125,000	132,190	0	0
18	*Interdepartment Charges*	132,915	0	156,954	166,660	0	0
19	*Interdepartment Support*	0	0	0	0	0	0
20	*Capital Outlay - Vehicles*	37,520	0	0	443,636	333,000	333,000
21	*Contingency*	0	300,000	300,000	0	300,000	300,000
22	*Encumbrances Re-appropriated (Supplemental #01-25)*						*58,100*
23	*Supplemental Appropriation - #3 (6-24-25)*						*79,612*
24	*Supplemental Appropriation - #4 (8-12-25)*						*847,047*
25	*Supplemental Appropriation - #5 (11-18-25)*						*4,654,227*
26	***Total Expenditures and Transfers Out***	**$ 5,071,512**	**$ 5,649,691**	**$ 9,951,976**	**$ 6,265,637**	**$ 3,872,956**	**$ 9,511,942**
27	*Change in Fund Balance*	704,081	405,937	136,417	1,008,593	(565,282)	(543,311)
28	**Ending Fund Balance**	**$ 1,548,598**	**$ 1,463,064**	**$ 1,685,015**	**$ 2,557,191**	**$ 1,123,083**	**$ 2,013,880**
	Fund Balance Detail						
29	*Non-spendable Fund Balance*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
30	*Restricted Fund Balance*	0	0	0	0	0	0
31	*Committed Fund Balance*	0	0	0	0	0	0
32	*Assigned Fund Balance*	1,548,598	1,463,064	1,685,015	2,557,191	1,123,083	2,013,880
33	***Ending Fund Balance***	**$ 1,548,598**	**$ 1,463,064**	**$ 1,685,015**	**$ 2,557,191**	**$ 1,123,083**	**$ 2,013,880**

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

#		2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited 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**
	Revenues						
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	65,858	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	954,923	1,005,400	1,005,400
6	*Earnings on Investments*	412,025	100,000	100,000	630,059	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	*Supplemental Appropriation - #5 (11-18-25)*						*89,000*
13	***Total Revenues and Transfers In***	**$ 29,767,693**	**$ 36,059,650**	**$ 36,168,205**	**$ 34,996,161**	**$ 39,333,819**	**$ 39,430,120**
	Expenditures by Function						
14	*Personnel*	$ 25,902,072	$ 28,971,504	$ 29,080,059	27,773,772	$ 31,901,173	$ 31,901,173
15	*Supplies*	582,725	627,100	742,822	637,908	831,100	831,100
16	*Controllable Assets*	276,904	217,550	217,550	48,218	104,400	104,400
17	*Purchased Services*	628,014	864,950	954,050	673,574	997,700	997,700
18	*Fixed Charges*	2,776,943	2,984,390	2,982,390	2,957,271	3,000,377	3,000,377
19	*Debt Service*	132,652	0	0	137,548	0	0
20	*Grants and Contributions*	138,047	0	2,000	2,245	60,000	60,000
21	*Capital Outlay*	2,604,757	2,170,650	2,284,565	1,952,946	2,495,100	2,495,100
22	*Contingency*	0	175,000	114,693	0	100,000	100,000
23	*Encumbrances Re-appropriated (Supplemental #01-25)*						*507,604*
24	*Supplemental Appropriation - #2 (4-22-25)*						*7,301*
25	*Supplemental Appropriation - #5 (11-18-25)*						*89,000*
26	***Total Expenditures and Transfers Out***	**$ 33,042,114**	**$ 36,011,144**	**$ 36,378,129**	**$ 34,183,482**	**$ 39,489,850**	**$ 40,093,755**
27	*Change In Fund Balance*	(3,274,421)	48,506	(209,924)	812,679	(156,031)	(663,635)
28	***Ending Fund Balance***	**$ 7,645,303**	**$ 6,687,888**	**$ 7,435,379**	**$ 8,457,982**	**$ 7,679,079**	**$ 7,794,347**
	Fund Balance Detail						
29	*Non-spendable Fund Balance*	$ 17,392	$ 0	$ 17,392	$ 9,010	$ 17,392	$ 17,392
30	*Restricted Fund Balance - Required per policy*	6,983,306	6,449,352	6,983,306	7,520,700	6,983,306	7,364,669
31	*Restricted Available - Available*	430,174	238,536	434,681	928,272	678,381	412,286
32	*Committed Fund Balance*	*214,431*	*0*	*0*	*0*	*0*	*0*
33	*Assigned Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
34	***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**
	Revenues		
2	*Intergovernmental*	$ 1,665,711	$ 1,665,711
	Charges for Services	53,500	$ 53,500
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	*Supplemental Appropriation - #5 (11-18-25)*		*17,610*
10	***Total Revenues and Transfers In***	**$ 14,299,382**	**$ 15,086,196**
	Expenditures by Function		
11	*Personnel*	$ 13,889,682	$ 13,889,682
12	*Supplies*	56,970	56,970
13	*Controllable Assets*	0	0
14	*Purchased Services*	278,480	278,480
15	*Fixed Charges*	19,250	19,250
16	*Intergovernmental Support*	0	0
17	*Capital*	55,000	55,000
18	*Contingency*	0	0
19	*Supplemental Appropriation - #2 (4-22-25)*		*269,204*
20	*Supplemental Appropriation - #3 (6-24-25)*		*500,000*
21	*Supplemental Appropriation - #5 (11-18-25)*		*17,610*
22	***Total Expenditures and Transfers Out***	**$ 14,299,382**	**$ 15,086,196**
23	*Change In Fund Balance*	0	0
24	***Ending Fund Balance***	**$ 0**	**$ 0**
	Fund Balance Detail		
25	*Non-spendable Fund Balance*	*$ 0*	*$ 0*
26	*Restricted Fund Balance - Required Per Policy*	*0*	*0*
27	*Restricted Fund Balance - Available*	*0*	*0*
28	*Committed Fund Balance*	*0*	*0*
29	*Assigned Fund Balance*	*0*	*0*
30	***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**
	Revenues						
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	*Supplemental Appropriation - #5 (11-18-25)*						*2,684,029*
9	***Total Revenues and Transfers In***	**$ 60,703,858**	**$ 44,712,360**	**$ 47,698,856**	**$ 50,519,750**	**$ 46,245,200**	**$ 49,461,643**
	Expenditures by Function						
10	*Personnel*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
11	*Supplies*	0	0	0	0	0	0
12	*Controllable Assets*	0	0	0	0	0	0
13	*Purchased Services*	3,660,422	0	2,948,000	2,660,058	2,820,000	2,820,000
14	*Building Materials*	0	0	0	0	0	0
15	*Fixed Charges*	0	0	0	0	0	0
16	*Debt Issuance*	0	0	0	0	0	0
17	*Grants, Contributions, Indemnities*	0	0	0	(0)	0	0
18	*Intergovernmental Support*	27,917,727	39,089,002	41,048,953	30,702,928	27,515,732	27,515,732
19	*Interdepartmental Charges*	0	0	0	0	0	0
20	*Capital Projects/Re-Appropriation*	9,297,088	66,472,127	64,138,493	10,972,115	68,091,203	68,091,203
21	*Contingency*	0	0	0	0	0	0
22	*Transfers Out:*						
23	To General Fund	500,000	750,000	750,000	750,000	750,000	750,000
24	To Infrastrure Fund	0	0	8,850,402	8,850,402	0	0
25	*Total Transfers Out*	*500,000*	*750,000*	*9,600,402*	*9,600,402*	*750,000*	*750,000*
26	*Supplemental Appropriation - #2 (4-22-25)*						*532,414*
27	*Supplemental Appropriation - #3 (6-24-25)*						*3,769,359*
28	*Supplemental Appropriation - #5 (11-18-25)*						*2,684,029*
29	***Total Expenditures and Transfers Out***	**$ 41,375,237**	**$ 106,311,129**	**$ 117,735,848**	**$ 53,935,503**	**$ 99,176,935**	**$ 106,162,737**
30	*Change In Fund Balance*	19,328,621	(61,598,769)	(70,036,992)	(3,415,754)	(52,931,735)	(56,701,094)
31	***Ending Fund Balance***	**$ 105,668,807**	**$ 30,357,873**	**$ 35,631,815**	**$ 102,253,053**	**$ 43,674,199**	**$ 45,551,959**
	Fund Balance Detail						
32	*Non-spendable Fund Balance*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
33	*Restricted Fund Balance - Required Per Policy*	*6,270,386*	*4,671,236*	*4,671,236*	*64,084,610*	*4,824,520*	*5,146,164*
34	*Restricted Fund Balance - Available*	*99,398,421*	*25,686,637*	*30,960,579*	*38,168,444*	*38,849,679*	*40,405,795*
35	*Committed Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
36	*Assigned Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
37	***Ending Fund Balance***	**$ 105,668,807**	**$ 30,357,873**	**$ 35,631,815**	**$ 102,253,053**	**$ 43,674,199**	**$ 45,551,959**

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

		2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1	***Beginning Fund Balance***	**$ 29,355,836**	**$ 14,262,107**	**$ 21,602,586**	**$ 21,602,586**	**$ 7,856,607**	**$ 16,514,220**
	Revenues						
2	*Taxes*	$26,681,136	$27,007,725	$27,007,725	$26,675,687	$27,528,250	$27,528,250
3	*Intergovernmental*	0	0	0	0	0	0
4	*Charges for Services*	70,005	0	0	66,325	0	0
5	*Earnings on Investments*	601,329	400,000	400,000	561,262	300,000	300,000
6	*Other Revenues*	40,000	0	0	0	0	0
7	*Supplemental Appropriation - #4 (8-12-25)*						*596,148*
8	*Supplemental Appropriation - #5 (11-18-25)*						*778,713*
9	***Total Revenues and Transfers In***	**$ 27,392,470**	**$ 27,407,725**	**$ 27,407,725**	**$ 27,303,274**	**$ 27,828,250**	**$ 29,203,111**
	Expenditures by Function						
10	*Supplies*	$88,396	$0	$58,500	$47,787	$0	$0
11	*Controllable Assets*	24,755	261,000	39,500	39,393	1,071,200	1,071,200
12	*Purchased Services*	201,572	0	74,608	59,816	0	0
13	*Building Materials*	0	0	0	0	0	0
14	*Fixed Charges*	393,085	471,891	500,391	493,175	547,747	547,747
15	*Debt Service (Lease Payment)*	0	0	0	0	0	0
16	*Grants, Contributions, Indemnities*	0	0	0	0	0	0
17	*Intergovernmental Support*	5,492	12,000	12,000	5,788	12,000	12,000
18	*Interdepartmental Charges*	0	0	0	0	0	0
19	*Capital Outlay*	6,381,880	6,821,537	12,945,125	5,082,220	1,693,600	1,693,600
20	*Contingency*	0	250,000	216,630	0	100,000	100,000
21	*Transfers Out:*						
22	To General Fund	28,050,540	27,452,725	27,452,725	26,663,462	27,729,150	27,729,150
23	*Total Transfers Out*	*28,050,540*	*27,452,725*	*27,452,725*	*26,663,462*	*27,729,150*	*27,729,150*
24	*Encumbrances Re-appropriated (Supplemental #01-25)*						*2,633,472*
25	*Supplemental Appropriation - #2 (4-22-25)*						*619,007*
26	*Supplemental Appropriation - #4 (8-12-25)*						*846,148*
27	*Supplemental Appropriation - #5 (11-18-25)*						*903,615*
28	***Total Expenditures and Transfers Out***	**$ 35,145,720**	**$ 35,269,153**	**$ 41,299,479**	**$ 32,391,640**	**$ 31,153,697**	**$ 36,155,939**
29	*Change In Fund Balance*	(7,753,250)	(7,861,428)	(13,891,754)	(5,088,366)	(3,325,447)	(6,952,828)
30	***Ending Fund Balance***	**$ 21,602,586**	**$ 6,400,679**	**$ 7,710,832**	**$ 16,514,220**	**$ 4,531,160**	**$ 9,561,392**
	Fund Balance Detail						
31	*Non-spendable Fund Balance*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
32	*Restricted Fund Balance - Required Per Policy*	*6,064,694*	*3,498,403*	*3,498,403*	*4,690,611*	*3,277,312*	*3,277,312*
33	*Restricted Fund Balance - Available*	*15,537,892*	*2,902,276*	*4,212,429*	*11,823,609*	*1,253,848*	*6,284,080*
34	*Committed Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
35	*Assigned Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
36	***Ending Fund Balance***	***$ 21,602,586***	***$ 6,400,679***	***$ 7,710,832***	***$ 16,514,220***	***$ 4,531,160***	***$ 9,561,392***

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*	5,886,614	0	0	0	0	0
9	*Debt Service*	91,815	0	0	0	0	0
10	*Total Transfers In*	*5,978,429*	*0*	*0*	*0*	*0*	*0*
11	*Supplemental Appropriation - #3 (6-24-25)*						*728,627*
12	*Supplemental Appropriation - #5 (11-18-25)*						*2,743,006*
13	***Total Revenues and Transfers In***	**$ 26,462,689**	**$ 18,875,254**	**$ 19,256,314**	**$ 21,768,061**	**$ 19,229,209**	**$ 22,700,842**
	Expenditures by Function						
14	*Personnel*	$ 982,320	$ 2,545,768	$ 2,545,768	$ 1,942,358	$ 2,380,738	$ 2,380,738
15	*Supplies*	153,828	595,330	595,330	164,221	423,330	423,330
16	*Controllable Assets*	1,166	12,000	12,000	36,168	0	0
17	*Purchased Services*	1,316,542	6,331,394	6,135,977	1,359,883	934,500	934,500
18	*Fixed Charges*	218,797	180,405	180,405	286,385	267,084	267,084
19	*Grants, Contributions, Indemnities*	0	2,810,000	8,310,000	5,500,000	0	0
20	*Intergovernmental Support*	4,105,176	3,678,050	3,678,050	4,332,072	3,748,842	3,748,842
21	*Capital Outlay*	3,707,900	365,000	3,019,225	1,483,296	0	0
22	*Vehicle Replacements*	36,875	210,000	297,681	174,687	0	0
23	*Contingency*	0	100,000	100,000	0	100,000	100,000
24	*Transfers Out:*						
25	*Rueter Hess Recreation Area*	250,000	250,000	250,000	250,000	250,000	250,000
26	*Total Transfers Out*	*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	*250,000*
27	*Encumbrances Re-appropriated (Supplemental #01-25)*						*2,416,228*
28	*Supplemental Appropriation #2 (4-22-25)*						*1,976,523*
29	*Supplemental Appropriation - #3 (6-24-25)*						*718,009*
30	*Supplemental Appropriation - #4 (8-12-25)*						*300,000*
31	*Supplemental Appropriation - #5 (11-18-25)*						*14,049,009*
32	***Total Expenditures and Transfers Out***	**$ 10,772,605**	**$ 17,077,947**	**$ 25,124,436**	**$ 15,529,069**	**$ 8,104,494**	**$ 27,564,263**
33	*Change In Fund Balance*	15,690,084	1,797,307	(5,868,122)	6,238,992	11,124,715	(4,863,421)
34	***Ending Fund Balance***	**$ 49,512,339**	**$ 44,510,256**	**$ 43,644,217**	**$ 55,751,331**	**$ 56,382,910**	**$ 50,887,910**
	Fund Balance Detail						
35	*Non-spendable Fund Balance*	$ 90	$ 0	$ 0	$ 0	$ 0	$ 0
36	*Restricted Fund Balance - Required Per Policy*	*777,783*	*12,061,186*	*2,245,753*	*2,416,228*	*875,449*	*255,224*
37	*Restricted Fund Balance - Available*	*48,734,466*	*32,449,070*	*41,398,464*	*53,335,103*	*55,507,461*	*50,632,686*
38	*Committed Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
39	*Assigned Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
40	***Ending Fund Balance***	**$ 49,512,339**	**$ 44,510,256**	**$ 43,644,217**	**$ 55,751,331**	**$ 56,382,910**	**$ 50,887,910**

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

		2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1	***Beginning Fund Balance***	**$ 94,490**	**$ 30,670**	**$ 6,417**	**$ 6,417**	**$ 157,095**	**$ 430,842**
	Revenues						
2	*Taxes*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	*Charges for Services*	47,146	60,000	60,000	76,932	65,000	65,000
4	*Intergovernmental*	0	0	0	0	0	0
5	*Earnings on Investments*	0	0	0	0	0	0
6	*Other Revenues*	0	0	0	203,466	20,000	20,000
7	*Transfers In*	0	0	275,950	275,950	0	0
8	*Supplemental Appropriation - #4 (8-12-25)*						*124,580*
9	*Supplemental Appropriation - #5 (11-18-25)*						*3,432,875*
10	***Total Revenues and Transfers In***	**$ 47,146**	**$ 60,000**	**$ 335,950**	**$ 556,348**	**$ 85,000**	**$ 3,642,455**
	Expenditures by Function						
11	*Personnel*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
12	*Supplies*	0	0	0	0	0	0
13	*Purchased Services*	7,200	0	175,000	21,375	0	0
14	*Fixed Charges*	128,020	90,000	165,000	110,548	110,000	110,000
15	*Intergovernmental Support*	0	0	0	0	0	0
16	*Interdepartmental Charges*	0	0	0	0	0	0
17	*Capital Outlay*	0	0	0	0	0	0
18	*Contingency*	0	0	0	0	0	0
19	*Transfers Out - General Fund*	*0*	*0*	*0*	*0*	*0*	*0*
20	*Supplemental Appropriation - #4 (8-12-25)*						*124,580*
21	*Supplemental Appropriation - #5 (11-18-25)*						*3,432,875*
22	***Total Expenditures and Transfers Out***	**$ 135,220**	**$ 90,000**	**$ 340,000**	**$ 131,923**	**$ 110,000**	**$ 3,667,455**
23	*Change In Fund Balance*	(88,073)	(30,000)	(4,050)	424,425	(25,000)	(25,000)
24	***Ending Fund Balance***	**$ 6,417**	**$ 670**	**$ 2,367**	**$ 430,842**	**$ 132,095**	**$ 405,842**
	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*	*6,417*	*670*	*2,367*	*430,842*	*132,095*	*405,842*
29	***Ending Fund Balance***	***$ 6,417***	***$ 670***	***$ 2,367***	***$ 430,842***	***$ 132,095***	***$ 405,842***

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	$0
3	*Intergovernmental*	2,569,137	1,208,943	4,915,870	2,361,433	1,104,204	1,104,204
4	*Charges for Services*	0	0	0	0	0	0
5	*Earnings on Investments*	0	0	0	0	0	0
6	*Miscellaneous Revenues*	0	0	0	11	0	0
7	*Other Financing Sources*	1,662,775	0	0		0	0
8	*Transfers In*	0	0	0	0	0	0
9	*Supplemental Appropriation - #3 (6-24-25)*						*2,510,868*
10	*Supplemental Appropriation - #5 (11-18-25)*						*774,511*
11	***Total Revenues and Transfers In***	**$ 4,231,912**	**$ 1,208,943**	**$ 4,915,870**	**$ 2,361,444**	**$ 1,104,204**	**$ 4,389,583**
	Expenditures by Function						
12	*Personnel*	$ 1,061,450	$ 917,977	$ 1,442,677	$ 1,227,160	$ 1,048,294	$ 1,048,294
13	*Supplies*	16,276	22,329	30,329	6,361	3,000	3,000
14	*Controllable Assets*	0	0	0	0	0	0
15	*Purchased Services*	1,043,568	172,180	1,080,622	850,988	24,260	24,260
16	*Fixed Charges*	55,214	71,557	147,740	50,702	2,250	2,250
17	*Debt Service*	171,810	0	0	141,079	0	0
18	*Grants and Contributions*	139,337	0	140,000	60,254	0	0
19	*Capital Outlay*	1,719,356	0	0	0	0	0
20	*Contingency*	0	0	2,049,602	0	1,500	1,500
21	*Transfers Out - General Fund*	24,900	24,900	24,900	24,900	24,900	24,900
22	*Supplemental Appropriation - #3 (6-24-25)*						*2,510,868*
23	*Supplemental Appropriation - #5 (11-18-25)*						*774,511*
24	***Total Expenditures and Transfers Out***	**$ 4,231,912**	**$ 1,208,943**	**$ 4,915,870**	**$ 2,361,444**	**$ 1,104,204**	**$ 4,389,583**
25	*Change In Fund Balance*	0	0	0	0	0	0
26	***Ending Fund Balance***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	Fund Balance Detail						
27	*Non-spendable Fund Balance*	$0	$0	$0	$0	$0	$0
28	*Restricted Fund Balance*	0	0	0	0	0	0
29	*Committed Fund Balance*	0	0	0	0	0	0
30	*Assigned Fund Balance*	0	0	0	0	0	0
31	***Ending Fund Balance***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

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

Douglas County Government
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**
	Revenues						
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	*Supplemental Appropriation - #4 (8-12-25)*						*330,000*
9	*Supplemental Appropriation - #5 (11-18-25)*						*500,000*
10	***Total Revenues and Transfers In***	**$ 11,787,553**	**$ 0**	**$ 47,112,445**	**$ 14,570,839**	**$ 0**	**$ 42,793,026**
	Expenditures by Function						
11	*Personnel*	$ 1,178,297	$ 0	$ 1,082,742	$ 1,459,064	$ 0	$ 0
12	*Supplies*	2,451	0	150	5,488	0	0
13	*Controllable Assets*	1,599	0	0	0	0	0
14	*Purchased Services*	1,998,009	0	7,738,401	1,091,468	0	0
15	*Fixed Charges*	0	0	0	0	0	0
16	*Grants and Contributions*	1,536,788	0	41,453,576	5,926,662	0	0
17	*Intergovernmental Support Svcs.*	0	0	326,963	0	0	0
18	*Capital Outlay*	4,412,346	0	236,644	1,750,498	0	0
19	*Contingency*	0	0	0	0	0	0
20	*Transfers Out*	*0*	*0*	*0*	*0*	0	0
21	*Encumbrances Re-appropriated (Supplemental #01-25)*						*2,401,507*
22	*Supplemental Appropriation - #3 (6-24-25)*						*47,625,208*
23	*Supplemental Appropriation - #4 (8-12-25)*						*330,000*
24	*Supplemental Appropriation - #5 (11-18-25)*						*500,000*
25	***Total Expenditures and Transfers Out***	**$ 9,129,491**	**$ 0**	**$ 50,838,476**	**$ 10,233,180**	**$ 0**	**$ 50,856,715**
26	*Change In Fund Balance*	*2,658,062*	*0*	*(3,726,031)*	*4,337,659*	*0*	*(8,063,689)*
27	***Ending Fund Balance***	**$ 3,726,030**	**$ 0**	**$ 0**	**$ 8,063,689**	**$ 4,322,680**	**$0**
	Fund Balance Detail						
28	*Nonspendable Fund Balance*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
29	*Restricted Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
30	*Committed Fund Balance*	*3,726,030*	*0*	*0*	*8,063,689*	*4,322,680*	*0*
31	*Assigned Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
32	***Ending Fund Balance***	***$ 3,726,030***	**$ 0**	**$ 0**	**$ 8,063,689**	**$ 4,322,680**	**$0**

Douglas County Government
Property Tax Relief Fund (Fund 297)
Fund Summary

		2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1	***Beginning Fund Balance***	**$ 0**	**$ 0**	**$ 48,609**
	Revenues			
2	*Taxes*	$ 38,703,043	$ 0	$ 0
3	*Earnings on Investments*	535,531	0	0
4	***Total Revenues and Transfers In***	**$ 39,238,574**	$ 0	$ 0
	Expenditures by Function			
5	*Supplies*	$ 0	$ 0	$ 0
6	*Controllable Assets*	0	0	0
7	*Purchased Services*	166,314	0	0
8	*Fixed Charges*	39,023,651	0	0
9	*Grants, Contributions, Indemnities*	0	0	0
10	*Supplemental Appropriation - #5 (11-18-25)*			48,609
11	***Total Expenditures and Transfers Out***	**$ 39,189,965**	$ 0	**$ 48,609**
12	*Change In Fund Balance*	48,609	0	(48,609)
13	***Ending Fund Balance***	**$ 48,609**	**$ 0**	**$ 0**
	Fund Balance Detail			
14	*Non-spendable Fund Balance*	*$ 0*	*$ 0*	*$ 0*
15	*Restricted Fund Balance*	*0*	*0*	*0*
16	*Committed Fund Balance*	*0*	*0*	*0*
17	*Assigned Fund Balance - Required Per Policy*	*0*	*0*	*0*
18	*Assigned Fund Balance - Available*	*48,609*	*0*	*0*
19	***Ending Fund Balance***	**$ 48,609**	**$ 0**	**$ 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 Amended Budget
1	***Beginning Fund Balance***	**$ 5,372,188**	**$ 3,464,000**	**$ 3,904,485**	**$ 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
	Transfers In:						
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	$0
10	*Controllable Assets*	154,729	367,700	208,198	96,492	421,050	421,050
11	*Building Materials*	0	0	0	282	0	0
12	*Fixed Charges*	370	0	0	0	0	0
13	*Capital Improvements*						
14	Other General Governmental Buildings	391,461	403,000	399,142	379,698	159,900	159,900
15	Fairgrounds Improvements	106,300	68,500	69,625	64,324	197,500	197,500
16	Health & Human Services - Improvements	124,811	0	45,000	44,835	0	0
17	Public Works Facilities - Improvements	134,640	129,000	193,507	189,508	130,000	130,000
18	Miller Building	132,115	0	38,810	38,809	105,000	105,000
20	Park Meadows Ctr. - Improvements	73,000	20,000	19,310	19,310	0	0
21	Wilcox Building - Improvements	130,669	45,000	119,879	129,566	20,000	20,000
22	Historic Preservation Property	456,445	0	0	0	0	0
23	Wilcox Basement Training	91,142	0	0	0	0	0
24	Moore Road Facility	0	0	73,000	33,271	0	0
25	District 8 Capital Improvement	0	620,000	540,000	0	0	0
26	*Total Capital Improvements*	1,640,583	1,285,500	1,498,273	899,320	612,400	612,400
27	*Encumbrances Re-appropriated (Supplemental #01-25)*						*98,307*
28	*Supplemental Appropriation - #2 (4-22-25)*						*2,000,000*
29	*Supplemental Appropriation - #3 (6-24-25)*						*135,000*
30	*Supplemental Appropriation - #5 (11-18-25)*						*200,000*
31	***Total Expenditures and Transfers Out***	**$ 2,063,077**	**$ 1,653,200**	**$ 1,883,929**	**$ 1,181,785**	**$ 1,033,450**	**$ 3,466,757**
32	*Change in Fund Balance*	(1,467,703)	(1,653,200)	(1,795,929)	(1,067,435)	(1,033,450)	(31,757)
33	**Ending Fund Balance**	**$ 3,904,485**	**$ 1,810,800**	**$ 2,108,556**	**$ 2,837,049**	**$ 1,515,106**	**$ 2,805,292**
	Fund Balance Detail						
34	*Non-spendable Fund Balance*	*$ 0*	*$ 0*	*$ 0*	*$ 0*	*$ 0*	*$ 0*
35	*Restricted Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
36	*Committed Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
37	*Assigned Fund Balance - Required Per Policy*	*50,000*	*50,000*	*50,000*	*50,000*	*50,000*	*50,000*
38	*Assigned Fund Balance - Road & Bridge*	*1,800,000*	*1,380,000*	*1,380,000*	*1,280,000*	*1,465,106*	*2,655,000*
39	*Assigned Fund Balance - Available*	*2,054,485*	*380,800*	*678,556*	*1,507,049*	*0*	*100,292*
40	***Ending Fund Balance***	**$ 3,904,485**	**$ 1,810,800**	**$ 2,108,556**	**$ 2,837,049**	**$ 1,515,106**	**$ 2,805,292**

Douglas County Government
Employee Benefits Fund (Fund 620)
Fund Summary

		2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1	***Beginning Fund Balance***	**$ 6,094,560**	**$ 3,218,173**	**$ 4,226,398**	**$ 4,226,398**	**$ 5,357,162**	**$ 5,404,898**
	Revenues						
2	*Taxes*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	*Intergovernmental*	0	0	0	0	0	0
4	*Charges for Services*	2,825,327	2,716,500	2,716,500	3,043,142	2,569,900	2,569,900
5	*Fines and Forfeits*	0	0	0	0	0	0
6	*Earnings on Investments*	0	0	0	0	0	0
7	*Other Revenues*	123,613	0	0	149,292	0	0
8	*Transfers In*	0	0	0	0	0	0
9	***Total Revenues and Transfers In***	**$ 2,948,939**	**$ 2,716,500**	**$ 2,716,500**	**$ 3,192,434**	**$ 2,569,900**	**$ 2,569,900**
	Expenditures by Function						
10	*Personnel*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
11	*Supplies*	0	0	0	0	0	0
12	*Purchased Services*	42,591	200,000	200,000	0	100,000	100,000
13	*Fixed Charges*	276,163	691,500	691,500	338,055	439,900	439,900
14	*Awards and Indemnities*	1,498,347	1,650,000	1,650,000	1,675,879	1,855,000	1,855,000
15	*Intergovernmental Support*	0	0	0	0	0	0
16	*Interdepartmental Charges*	0	0	0	0	0	0
17	*Major Maintenance and Repair*	0	0	0	0	0	0
18	*Contingency*	0	175,000	175,000	0	175,000	175,000
19	*Transfers Out*	3,000,000	0	0	0	2,000,000	2,000,000
20	*Supplemental Appropriation - #5 (11-18-25)*						*1,000,000*
21	***Total Expenditures and Transfers Out***	**$ 4,817,101**	**$ 2,716,500**	**$ 2,716,500**	**$ 2,013,934**	**$ 4,569,900**	**$ 5,569,900**
22	*Change In Fund Balance*	(1,868,162)	0	0	1,178,500	(2,000,000)	(3,000,000)
23	***Ending Fund Balance***	**$ 4,226,398**	**$ 3,218,173**	**$ 4,226,398**	**$ 5,404,898**	**$ 3,357,162**	**$ 2,404,898**
	Fund Balance Detail						
24	*Non-spendable Fund Balance*	*$ 0*	*$ 0*	*$ 0*	*$ 0*	*$ 0*	*$ 0*
25	*Restricted Fund Balance*	0	0	0	0	0	0
26	*Committed Fund Balance*	0	0	0	0	0	0
27	*Assigned Fund Balance - Required Per Policy*	250,000	250,000	250,000	250,000	250,000	250,000
28	*Assigned Fund Balance - Available*	*3,976,398*	*2,968,173*	*3,976,398*	*5,154,898*	*3,107,162*	*2,154,898*
29	***Ending Fund Balance***	***$ 4,226,398***	***$ 3,218,173***	***$ 4,226,398***	***$ 5,404,898***	***$ 3,357,162***	***$ 2,404,898***

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

		2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1	***Beginning Fund Balance***	**$ 3,152,350**	**$ 509,526**	**$ 1,624,344**	**$ 1,624,344**	**$ 1,516,937**	**$ 1,056,998**
	Revenues						
2	*Taxes*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	*Intergovernmental*	0	0	0	0	0	0
4	*Charges for Services*	2,878,250	3,503,400	3,503,400	3,503,400	4,005,700	4,005,700
5	*Fines and Forfeits*	4,202	5,000	5,000	7,135	5,000	5,000
6	*Earnings on Investments*	0	0	0	0	0	0
7	*Other Revenues*	46,997	25,000	495,000	535,074	46,990	46,990
8	*Transfers In*	0	0	0	0	0	0
9	***Total Revenues and Transfers In***	**$ 2,929,449**	**$ 3,533,400**	**$ 4,003,400**	**$ 4,045,609**	**$ 4,057,690**	**$ 4,057,690**
	Expenditures by Function						
10	*Personnel*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
11	*Supplies*	0	0	0	0	0	0
12	*Purchased Services*	21,175	80,000	80,000	1,504	80,000	80,000
13	*Fixed Charges*	1,719,218	2,153,400	2,153,400	2,018,068	2,377,690	2,377,690
14	*Grants,Contribution,Indemnities*	1,858,524	1,200,000	1,817,680	2,593,383	1,500,000	1,500,000
15	*Interdepartmental Charges*	0	0	0	0	0	0
16	*Contingency*	0	100,000	100,000	0	100,000	100,000
17	*Transfers Out*	858,537	0	0	0	0	0
18	*Encumbrances Re-appropriated (Supplemental #01-25)*						*23,606*
19	*Supplemental Appropriation - #5 (11-18-25)*						300,000
20	***Total Expenditures and Transfers Out***	**$ 4,457,454**	**$ 3,533,400**	**$ 4,151,080**	**$ 4,612,955**	**$ 4,057,690**	**$ 4,381,296**
21	*Change In Fund Balance*	(1,528,006)	0	(147,680)	(567,347)	0	(323,606)
22	***Ending Fund Balance***	**$ 1,624,344**	**$ 509,526**	**$ 1,476,664**	**$ 1,056,998**	**$ 1,516,937**	**$ 733,392**
	Fund Balance Detail						
23	*Non-spendable Fund Balance*	*$ 0*	*$ 0*	*$ 0*	*$ 0*	*$ 0*	*$ 0*
24	*Restricted Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
25	*Committed Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
26	*Assigned Fund Balance - Per Policy*	*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	*250,000*
27	*Assigned Fund Balance - Available*	*1,374,344*	*259,526*	*1,226,664*	*806,998*	*1,266,937*	*483,392*
28	**Ending Fund Balance**	**$ 1,624,344**	**$ 509,526**	**$ 1,476,664**	**$ 1,056,998**	**$ 1,516,937**	**$ 733,392**

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

		2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget
1	***Beginning Fund Balance***	**$2,398,398**	**$2,398,398**	**$2,663,137**	**$2,663,137**	**$1,937,571**	**$2,620,686**
	Revenues						
2	*Taxes*	$0	$0	$0	$0	$0	$0
3	*Intergovernmental*	0	0	0	0	0	0
4	*Charges for Services*	23,098,457	25,091,000	25,091,000	25,471,382	29,839,900	29,839,900
5	*Fines and Forfeits*	1,306,957	2,526,000	2,526,000	1,537,708	2,755,040	2,755,040
6	*Earnings on Investments*	0	0	0	0	0	0
7	*Other Revenues*	0	0	0	0	0	0
8	*Transfers In*	3,000,000	0	2,500,000	2,500,000	2,000,000	2,000,000
9	*Supplemental Appropriation - #5 (11-18-25)*						*1,000,000*
10	***Total Revenues and Transfers In***	**$27,405,413**	**$27,617,000**	**$30,117,000**	**$29,509,090**	**$34,594,940**	**$35,594,940**
	Expenditures by Function						
11	*Personnel*	$0	$0	$0	$0	$0	$0
12	*Supplies*	0	0	0	0	0	0
13	*Purchased Services*	878,143	940,638	940,638	1,041,233	1,226,400	1,226,400
14	*Fixed Charges*	1,627,495	1,791,075	1,791,075	1,716,197	1,778,500	1,778,500
15	*Awards and Indemnities*	24,635,036	24,885,287	27,385,287	26,794,110	29,590,040	29,590,040
16	*Intergovernmental Support*	0	0	0	0	0	0
17	*Interdepartmental Charges*	0	0	0	0	0	0
18	*Major Maintenance and Repair*	0	0	0	0	0	0
19	*Contingency*	0	0	0	0	0	0
20	*Transfers Out*	0	0	0	0	2,000,000	2,000,000
21	*Supplemental Appropriation - #5 (11-18-25)*						*1,000,000*
22	***Total Expenditures and Transfers Out***	**$27,140,674**	**$27,617,000**	**$30,117,000**	**$29,551,541**	**$34,594,940**	**$35,594,940**
23	*Change In Fund Balance*	264,739	0	0	(42,451)	0	0
24	***Ending Fund Balance***	**$2,663,137**	**$2,398,398**	**$2,663,137**	**$2,620,686**	**$1,937,571**	**$2,620,686**
	Fund Balance Detail						
25	*Non-spendable Fund Balance*	$0	$0	$0	$0	$0	$0
26	*Restricted Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
27	*Committed Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
28	*Assigned Fund Balance - Per Policy*	*1,231,752*	*1,244,264*	*1,369,264*	*1,339,706*	*1,479,502*	*1,529,502*
29	*Assigned Fund Balance - Available*	*1,431,385*	*1,154,134*	*1,293,873*	*1,280,980*	*458,069*	*1,091,184*
30	**Ending Fund Balance**	**$ 2,663,137**	**$ 2,398,398**	**$ 2,663,137**	**$ 2,620,686**	**$ 1,937,571**	**$ 2,620,686**