

## Supplemental Appropriation - 2024 Budget Amendment

Resolution No. #02-24  
For Adoption on May 14, 2024



Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
<b>GENERAL FUND - 100</b>						
Clerk & Recorder - (Elections)	Assigned Fund Balance		\$100,000	\$0	\$100,000 D	<b>\$100,000</b> - Assigned fund balance is being requested to purchase an additional server for the current year election cycle. The additional purchase is necessary to maintain statutory 24-hour video surveillance of secure areas and ballot drop boxes.
Administration - Fixed Charges	Unassigned Fund Balance		\$500,000	\$0	\$500,000 D	<b>\$500,000</b> - Unassigned fund balance is being requested to offset the unexpected costs associated to fuel, and petroleum-based products. During the 2024 budget development, fuel was not expected to increase at the pace the economy is experiencing at this time. If the funds are not needed by year-end, the excess spending authority will roll back into the fund balance of the General Fund.
Finance - Bag Fee Administration	Assigned Fund Balance		\$275,950	\$0	\$275,950 D	<b>\$275,950</b> - Assigned fund balance is being transferred to the Waste Transfer Fund to offset the continued cost of the Household Hazardous Waste Program. This program continues to provide curbside pickup throughout Douglas County. Moving forward the bad fee revenue will automatically be collected in the Waste Transfer Fund.
Administration	Assigned Fund Balance		\$30,000	\$0	\$30,000 D	<b>\$30,000</b> - Assigned fund balance is being transferred to the Human Services Fund to cover the costs associated with the Executives Partnering to Invest In Children (EPIC) grant. The program covers childcare needs assessment,
Information Technology - (IT Infrastructure)	Assigned Fund Balance		\$346,000	\$0	\$346,000 C	<b>\$346,000</b> - Assigned fund balance is being requested to be carried forward into 2024 for IT Infrastructure projects that span multiple years.
Information Technology - (Technology Fund)	Assigned Fund Balance		\$1,374,000	\$0	\$1,374,000 C	<b>\$1,374,000</b> - Assigned fund balance is being requested to be carried forward into 2024 for the Technology Fund. Of this amount, \$469,900 is for several IT projects span multiple years prior to completion. The additional requested fund balance will be used for JDE transitional costs.
Information Technology - (Technology Fund)	Assigned Fund Balance		\$110,000	\$0	\$110,000 A	<b>\$110,000</b> - Assigned fund balance is being requested to purchase the needed hardware / software equipment that is needed to enhance the Milestone Camera Recording System and Traffic Network.
Sheriff - (Christmas for Kids)	Restricted Fund Balance		\$1,132	\$0	\$1,132 D	<b>\$1,132</b> - Donations collected in prior years rolled into the General Fund fund balance at year's end. These dollars need to be appropriated for spending authority purposes. These donations will enable the Sheriff's Office to continue the annual Christmas for Kids Program for 2024.
Sheriff - (CSV VIN Verifications)	Assigned Fund Balance		\$54,415	\$0	\$54,415 D	<b>\$54,415</b> is the portion of the VIN inspection fee revenues collected and remained unspent on December 31, 2023. These funds will be appropriated for the purchase of supplies, equipment and cell phone service needed for the Community Safety Volunteer Program.
Sheriff - (Front Range Drug Task Force)	New Revenues		\$12,833	\$12,833	\$0 B	<b>\$12,833</b> - New revenues will be used to offset the overtime incurred while attempting to control mid to high-level drug trafficking organizations at the regional, state, and national level. Funding is based on a calendar year basis.
Sheriff - (Major Crimes)	Unassigned Fund Balance		\$7,575	\$0	\$7,575 D	<b>\$7,575</b> - Proceeds from the sale of unclaimed property is being requested to help offset the cost of additional training within the Major Crimes department. Due to budget limitations, there has not been the ability to send detectives to many training sessions, all of which would greatly benefit the agency. In addition, training opportunities are very expensive, and the additional revenues will enable more staff to received additional classroom hours.
Sheriff - (Court Services)	Unassigned Fund Balance	12/12/23	\$39,600	\$0	\$39,600 D	<b>\$39,600</b> - Unassigned fund balance is being requested to fund the 2024 second amendment to the Allied Universal Security Services contract. The second amendment utilizes the second one-year renewal option and extends the agreement for the period of January 1, 2024 through December 31, 2024.
Sheriff - (Animal Control)	Unassigned Fund Balance	12/12/23	\$24,100	\$0	\$24,100 D	<b>\$24,100</b> - Unassigned fund balance is needed to offset the additional cost of services to the Humane Society of the Pikes Peak Region (HSPPR). HSPPR has been providing animal control services and animal cruelty investigative services to Douglas County, the Town of Parker, and the City of Castle Pines for many years. HSPRR is requesting a 5% increase in the 2024 contract to allow personnel to remain competitive in the market.

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Sheriff - (Prison SSA)	New Revenue / Restricted Fund Balance		\$46,200	\$800	\$45,400 B/D	<b>\$46,200</b> - \$45,400 is the remaining amount of unspent Prison SSA Incentive funds on December 31, 2023. An additional \$800 has been received since budget adoption in 2024. These funds will be utilized in 2024 for the purchase of jail-related equipment items.
Sheriff - (RAVEN Task Force)	New Revenues		\$9,688	\$9,688	\$0 B	<b>\$9,688</b> - New revenues will be used to offset the overtime incurred while coordinating with local, state, and federal resources to conduct long-term, complex investigations of violent, gang related drug trafficking organizations.
Sheriff - (FBI Child Exploitation and Human Trafficking Task Force)	New Revenues		\$18,394	\$18,394	\$0 B	<b>\$18,394</b> - New revenues will be used for overtime reimbursement as it relates to Denver Child Exploitation and Human Trafficking Task Force. The CEHTTF mission is to provide a rapid, proactive, and intelligence-driven investigative response to the sexual victimization of children, other crimes against children, and human trafficking within the FBI's jurisdiction; to identify and rescue victims of child exploitation and human trafficking; to reduce vulnerability of children and adults to sexual exploitation and abuse; to reduce the negative impact of domestic and international parental rights disputes; and to strengthen the capabilities of the FBI and federal, state, local, and international law enforcement through training, intelligence-sharing, technical support, and investigative assistance. The grant period for this overtime is January 1, 2023 through September 30, 2024.
Sheriff - (Rocky Mountain Regional Computer Forensic Laboratory - RMRCL)	New Revenues		\$16,421	\$16,421	\$0 B	<b>\$16,421</b> - New revenues will be used for overtime reimbursements as it relates to performing digital forensic examinations of digital devices (computers, smart phones, and other connected tools. The overtime period is from October 2023 through September 30, 2024.
Sheriff - (Restricted Booking Fees - Arapahoe/Douglas Mental Health/Training)	Restricted Fund Balance		\$70,775	\$0	\$70,775 D	<b>\$70,775</b> - carryover of restricted booking fees from 2023. In accordance with Colorado Revised Statutes 30-1-104 (1) (n) and 30-1-119 the booking fees collected are to be used for: 1) 20% of funds are to be expended to administer a community-based treatment program for the treatment of offenders with mental illness or addiction and 2) 20% of funds are to be expended for the training expenses of law enforcement officers to meet the needs of the offenders with mental illness or addiction issues. These carryover funds will go towards a contribution to Arapahoe/Douglas Mental Health and provide funding for specific Special Medical Unit and critical incident training of detentions officers and other law enforcement officers in the County. Therefore, these revenues are dedicated revenues. Note: the remaining 60% is to defray costs associated with processing prisoners in and out of custody.
Sheriff (Drug Enforcement Authority - DEA)	New Revenue		\$19,696	\$19,696	\$0 B	<b>\$19,696</b> - New revenues will be used for overtime reimbursement as it relates to the Drug Enforcement Administration (DEA) program. The DEA program incurred expenses as a result of its related activities as defined in the agreement between DEA and the Sheriff's Office. The DEA program is charged with the enforcement of the Controlled Substances Act as well as investigation of the highest level of domestic and international narcotics trafficking. The fiscal year for this overtime is October 1, 2023 through September 30, 2024.
Sheriff (FBI Joint Terrorism Task Force)	New Revenues		\$17,649	\$17,649	\$0 B	<b>\$17,649</b> - 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, 2023 through September 30, 2024.
Sheriff (FBI Safe Streets Fugitive Task Force)	New Revenues		\$20,403	\$20,403	\$0 B	<b>\$20,403</b> - New revenue will be used for overtime reimbursement to address street gang and drug-related violence through the establishment of FBI-sponsored, long-term, proactive task forces focusing on violent gangs, crimes of violence, and the apprehension of violent fugitives. The cost reimbursement is for the period is October 1, 2023 through September 30, 2024.
Sheriff (State Criminal Alien Assistance Program (SCAAP))	Restricted Fund Balance		\$415,018	\$0	\$415,018 D	<b>\$415,018</b> - Restricted fund balance for federal grant funds from prior year SCAAP Grant will be used to offset costs associated with the housing of illegal aliens at the Douglas County Sheriff's Office Detention Facility.
Sheriff (Emergency Services Unit)	Unassigned Fund Balance		\$15,011	\$0	\$15,011 D	<b>\$15,011</b> - Unassigned fund balance being requested from fund balance to allow staff the ability to cover any operating / equipment replacements or additional needs for deployment. The revenues that were received as reimbursements from deployments rolled into the General Fund at the end of 2023.

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Facilities (County Fair)	Assigned Fund Balance	01/25/24	\$150,000	\$0	\$150,000 A	<b>\$150,000</b> - Assigned fund balance is being requested to cover additional concert expenditures expected at the Douglas County County Fair in 2024. Staff and Kinnon Entertainment believe that the additional funding could add more well-known artists on opening night; thus potential to bring in additional fair attendees.
Facilities (County Fair)	Assigned Fund Balance	01/25/24	\$125,000	\$0	\$125,000 A	<b>\$110,000</b> - Assigned fund balance is being requested to increase the budget for the entertainment committee at the annual County Fair. \$50,000 of this request is for drone show.
Facilities (County Fair)	Assigned Fund Balance	01/25/24	\$114,000	\$0	\$114,000 A	<b>\$114,000</b> - Assigned fund balance is being requested to offset the cost of purse/prize money for winning the PRCA event at the Douglas County Fair and Rodeo. This increase in added money will go towards the Professional Rodeo Cowboys Association and the Women's Professional Association. In addition, the rodeo committee is also requesting additional funding to cover a 15% increase in the over-all operating budget.
Facilities (County Fair)	Assigned Fund Balance	01/25/24	\$70,000	\$0	\$70,000 A	<b>\$70,000</b> - Assigned fund balance is being requested by the Fair Board administrations to pay for the increased contracted parking and event staffing costs associated with the annuals Douglas County Fair and Rodeo.
Administration - (Mental Health Initiative)	Assigned Fund Balance		\$568,790	\$0	\$568,790 D	<b>\$568,790</b> - Assigned fund balance is being requested to be carried forward into 2024 for the Douglas County Mental Health Initiative program. The program is fundamental to mental health programs throughout Douglas County, and the unspent funds are annually carried forward to the subsequent budget year.
Open Space - (Colorado Parks and Wildlife Range)	New Revenues	09/12/23	\$400,000	\$300,000	\$100,000 B/D	<b>\$400,000</b> - New Revenues to be received from the Colorado Parks and Wildlife. A cash match of 25% is required, and assigned fund balance of \$100K is being requested at this time. The grant will fund the purchase of steel targets, target hangers, shooting benches, and gabion baskets to be used in the construction of the future Turkey Tracts shooting range new Westcreek and SW Douglas County.
Other General Fund (Water Initiatives)	Assigned Fund Balance	08/23/22	\$424,062	\$0	\$424,062 D	<b>\$424,062</b> - Assigned fund balance is being requested for the Water Alternative Program. The Program assists homeowners and small domestic water providers in developing renewable water supply alternatives. If the Program process is met, the County will provide a feasibility analysis evaluating various renewable water supply options, infrastructure pre-design, and estimated project costs. In addition, the County will research potential financing mechanisms and offer recommendations to move the project forward. BOCC approved in the August 2022 supplemental appropriation.

**TOTAL GENERAL FUND**

<b>\$5,376,712</b>	<b>\$415,884</b>	<b>\$4,960,828</b>	
		<b>\$599,000 A</b>	<b>New Initiatives</b>
		<b>\$415,884 B</b>	<b>New Revenues</b>
		<b>\$1,720,000 C</b>	<b>Technology Rollover</b>
		<b>\$2,641,828 D</b>	<b>Prior Year Fund Balance</b>

\* The new amended budget for the General Fund is \$205,537,341

**ROAD AND BRIDGE FUND - 200**

CIP - Asphalt Overlay	Assigned Fund Balance		\$5,079,830	\$0	\$5,079,830	<b>\$7,209,126</b> - During the 2024 annual budget preparation the outstanding capital improvement projects (CIP) were looked at in detail in order to estimate the funds that were not going to be used in the months of October – December 2023. These anticipated unspent funds were then recognized in the 2024 adopted budget. However, the list of projects below progressed less than anticipated in 2023 causing too little budget to be re-appropriated in the 2024 budget adoption. This supplemental request will utilize fund balance and increase the Road & Bridge Fund appropriations by this amount.
CIP -Stormwater Priority Projects	Assigned Fund Balance		\$1,940,876	\$0	\$1,940,876	
CIP - Traffic Signal Maintenance	Assigned Fund Balance		\$151,782	\$0	\$151,782	
CIP - CDPHE East Plum Creek SEP	Assigned Fund Balance		\$36,638	\$0	\$36,638	

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Lincoln Creek Traffic Signals	New Revenues		\$460,000	\$460,000	\$0	<b>\$460,000</b> - New revenues received from the developer of Lincoln Creek Village. These funds will offset the costs of a traffic study to warrant a signal . Construction is expected to be complete by the end of 2024 or early 2025.
Maintenance of Condition	New Revenues		\$123,191	\$123,191	\$0	<b>\$123,191</b> - New revenues received as reimbursement for the Sugar Creek Mitigation Project. The additional funds will offset the cost of building materials used while completing the additional work.
Snow and Ice Removal	New Revenues		\$366,501	\$366,501	\$0	<b>\$366,501</b> - New Revenues received from the City of Lone Tree for snow and ice removal services from September 1, 2023 through May 31,2024. Deposit was made in total on January 26, 2024.

**TOTAL ROAD & BRIDGE FUND** **\$8,158,818**    **\$949,692**    **\$7,209,126**

\* The new amended budget for the Road & Bridge Fund is \$87,527,897.

### HUMAN SERVICES FUND - 210

Executives Partnering to Invest in Children (EPIC)	New Revenue		\$30,000	\$30,000	\$0 B	<b>\$30,000</b> of new revenues via a transfer from the General Fund will cover the costs associated with the Executives Partnering to Invest In Children (EPIC) grant. The program covers childcare needs assessment.
Mental Health Initiative - Office Remodel	Assigned Fund Balance		\$15,000		\$15,000	<b>\$15,000</b> - Assigned fund balance is being utilized for new office construction dedicated to the Mental Health Initiative team located at the Human Services Building in Castle Rock, CO.

**TOTAL HUMAN SERVICES FUND** **\$45,000**    **\$30,000**    **\$15,000**

\* The new amended budget for the Human Services Fund is \$59,586,097

### DEVELOPMENTAL DISABILITIES FUND - 215

Administration	Assigned Fund Balance		\$536,239	\$0	\$536,239	<b>\$536,239</b> - of assigned fund balance is being carried forward into fiscal year 2024 in order to provide spending authority for the Developmental Disabilities grant monies that will be dispersed in 2024.
Administration	New Revenues		\$500,000	\$0	\$500,000	<b>\$500,000</b> - Developmental Pathways returned \$500,000 in 2022 of Douglas County's Developmental Disabilities Mill Levy funds to be used for the benefit residents with an intellectual or developmental disability (IDD). These funds will be used for renovations of the building for Wellspring.

**TOTAL DEVELOPMENTAL DISABILITIES FUND** **\$1,036,239**    **\$0**    **\$1,036,239**

\* The new amended budget for the Developmental Disabilities Fund is \$9,955,739

### PUBLIC HEALTH FUND - 217

Vital Records	New Revenues	03/14/24	\$81,247	\$81,247	\$0	<b>\$81,247</b> - New revenues to offset the cost of adding an additional FTE to the Vital Records division of the Public Health fund. The new Clerk will be housed primarily in the Vital Records Office to assist with the ever-growing volume of work. This position will also be trained to backup staff in other clerical positions to allow coverage for absences. Currently, outside of Vital Records, each customer service position has only one clerk assigned and providing coverage for absences is a challenge to staff and customers.
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**TOTAL PUBLIC HEALTH FUND** **\$81,247**    **\$81,247**    **\$0**

\* The new amended budget for the Public Health Fund is \$5,805,280

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### LAW ENFORCEMENT AUTHORITY FUND - 220

LEA (SWAT Team)	Assigned Fund Balance	12/12/23	\$44,000	\$0	\$44,000	<b>\$44,000</b> - The fourth amendment to the Intergovernmental Agreement (IGA) with South Metro/Cunningham Fire Rescue Authority for the Provision of SWAT Team Medics was approved by the BOCC in late 2023. The new agreement will go through fiscal year 2026. The additional monies are needed to ensure the budget is appropriate to provide high level Tactical Emergency Medical Support (TEMS) skills to DCSO deputies while conducting high-risk call for service.
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**\$44,000      \$0      \$44,000**

*\* The new amended budget for the Law Enforcement Authority Fund is \$36,269,574*

### INFRASTRUCTURE FUND - 225

CIP - Relocate West I-25 Frontage Road	Restricted Fund Balance		\$35,698	\$0	\$35,698	<b>\$35,698</b> - During the 2024 annual budget preparation the outstanding capital improvement projects (CIP) were looked at in detail in order to estimate the funds that were not going to be used in the months of October – December 2023. These anticipated unspent funds were then recognized in the 2024 adopted budget. However, the project listed progressed less than anticipated in 2023 causing too little budget to be re-appropriated in the 2024 budget adoption. This supplemental request will utilize fund balance and increase the Infrastructure Fund appropriations by this amount.
Transfer to Transportation Fund	Restricted Fund Balance		\$13,362,267	\$0	\$13,362,267	<b>\$13,362,267</b> - Reimbursement revenues that were received from the Colorado Department of Transportation (CDOT) as part of the Intergovernmental Agreement for the construction of US85 need to be transferred to the Transportation Fund, fund 235. The US 85 Capital Improvement project is a multi-year project requiring partnering with CDOT and other agencies to improve transportation efforts in Douglas County.

**TOTAL INFRASTRUCTURE FUND - 225      \$13,397,965      \$0      \$13,397,965**

*\* The new amended budget for the Infrastructure Fund is \$13,956,610.*

### ROAD SALES & USE TAX FUND - 230

CIP - (Dransfeldt Road Extension)	Restricted Fund Balance		(\$1,787,527)	(\$1,787,527)	<b>(\$1,787,527)</b> - During the 2024 annual budget preparation, the outstanding capital improvement projects (CIP) were looked at in detail in order to estimate the funds that were not going to be used in the months of October – December 2023. These anticipated unspent funds were then recognized in the 2024 adopted budget. However, the Dransfeldt Road Extension project progressed more than anticipated in 2023 causing too much budget to be re-appropriated in the 2024 budget adoption. This supplemental request will place excess budget into fund balance and decrease the Road Sales & Use Tax Fund appropriations by this amount.	
CIP - (Perry Park Road Improvements)	New Revenues/Assigned Fund Balance		\$2,000,000	\$624,652	\$1,375,348	<b>\$2,000,000</b> - new revenues totaling \$1,375,348 rolled into fund balance at the end of 2023 related to the Perry Park Road Improvement project. Douglas County fronted the project, and the Colorado Department of Transportation reimbursed the County as the completion of the project. The remaining portion of the reimbursement was received in 2024, \$624,652. Additional spending authority is now required in the Lucent & Plum Valley traffic signal improvement project, and the budget will be upload to this assigned project, #800833.

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Transfer to Transportation Fund	Restricted Fund Balance		\$10,733,100	\$0	\$10,733,100	<b>\$10,733,100</b> - Reimbursement revenues that were received from the Colorado Department of Transportation (CDOT) as part of the Intergovernmental Agreement for the construction of US85 need to be transferred to the Transportation Fund, fund 235. The US 85 Capital Improvement project is a multi-year project requiring partnering with CDOT and other agencies to improve transportation efforts in Douglas County.

**TOTAL ROAD SALES & USE TAX FUND** **\$10,945,573**    **\$624,652**    **\$10,320,921**

\* The new amended budget for the Road Sales & Use Tax Fund is \$117,256,702

### TRANSPORTATION INFRASTRUCTURE SALES & USE TAX FUND - 235

CIP - US 85 Improvements	New Revenues/Restricted Fund Balance		(\$33,186,624)		(\$33,186,624)	<b>\$38,642,674</b> - During the 2024 annual budget preparation the outstanding capital improvement projects (CIP) were looked at in detail in order to estimate the funds that were not going to be used in the months of October – December 2023. These anticipated unspent funds were then recognized in the 2024 adopted budget. However, the listed projects progressed more than anticipated in 2023 causing too much budget to be re-appropriated in the 2024 budget adoption. This supplemental request will utilize fund balance and increase the Transportation Fund appropriations by this amount. NOTE: \$25,516,575 of new revenues received by CDOT late December 2023 was moved via accounting and recognized in the Road Sales & Use Tax and Infrastructure Fund, by \$13,362,267 and \$10,733,100 respectively. This entry affect the budgeted reappropriation schedule as presented in the 2024 adopted budget. For transparency purposes, the corresponding spending authority must also be reduced to reflect the change in available fund balance.
CIP - Dransfeldt Road Ext (20-Mile MOT)	Restricted Fund Balance		(\$4,000,000)	\$0	(\$4,000,000)	
CIP - Safer Main Street Projects	Restricted Fund Balance		(\$1,456,350)	\$0	(\$1,456,350)	
CIP - US 85 Improvements	New Revenues		\$24,095,367	\$24,095,367	\$0	<b>\$24,095,367</b> - Reimbursement revenues that were received from the Colorado Department of Transportation (CDOT) as part of the Intergovernmental Agreement for the construction of US85 is being transferred from the Road Sales & Use Tax Fund and Infrastructure Fund. The US 85 Capital Improvement project is a multi-year project requiring partnering with CDOT and other agencies to improve transportation efforts in Douglas County.

**TOTAL TRANSPORTATION INFRASTRUCTURE SALES & USE TAX FUND** **(\$14,547,607)**    **\$24,095,367**    **(\$38,642,974)**

\* The new amended budget for the Transportation Infrastructure Sales & Use Tax Fund is \$70,699,822

### JUSTICE CENTER SALES & USE TAX FUND - 240

EVOC Operations	Restricted Fund Balance		\$171,200	\$0	\$171,200	<b>\$171,200</b> , are being requested to offset the cost associated with paving work at the EVOC facility. \$334,680 of revenues have been received from the inception of the EVOC operations from 2017 through 2023.
EVOC Facility	Restricted Fund Balance		\$27,043	\$0	\$27,043	<b>\$7,133</b> - Assigned fund balance is needed to complete the Detention remodel. This project is expected to be completed in the second quarter of 2023.
Justice Center - District 8 Capital Improvements	Restricted Fund Balance		\$4,952	\$0	\$4,952	<b>\$4,952</b> - Restricted fund balance will be needed to complete the abatement of asbestos and demolition of a residence on the property located on 10086 South Highway 67. In addition, a contractor will be hired for site development plans in order to determine a building plan for the site. This improvement will enable the County to build a substation with backup radio dispatching capabilities, public safety housing, emergency vehicle storage, and office space for Sheriff's deputies servicing the Decker's community to improve emergency services.

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Simulcast Project	Restricted Fund Balance	12/15/22	\$2,484,916	\$0	\$2,484,916	<p><b>\$2,484,916</b> - During the 2020 budget development, \$2.5M was appropriated for the installation of the Noodles Head Peak Radio Tower. However, since formal adoption, the US Forest Service declined Douglas County's request to install a tower within the Pikes Peak National Forest. In addition, the Riley Peak tower had to be decommissioned due to lease expiration and legal challenges by the new landowner. With its removal, patrol deputies have no radio signal along the Platte River Road. The tower removal has also affected the Jefferson County Sheriff, State Troopers, Road and Bridge trucks, Douglas County School District school busses and the US Forest Service rangers. With the Forest Service being non-responsive, the DCSO was no able to identify a location in the forest by the end of 2020. The roll forward of funds will allow for future planning and purchase with Motorola to build a tower in 2024.</p>
<b>TOTAL JUSTICE CENTER SALES &amp; USE TAX FUND</b>			<b>\$2,688,111</b>	<b>\$0</b>	<b>\$2,688,111</b>	
* The amended budget for the Justice Center Sales & Use Tax Fund is \$41,299,479						
<b>SOLID WASTE DISPOSAL FUND - 275</b>						
Solid Waste Disposal Fund	New Revenues		\$250,000	\$275,950	(\$25,950)	<p><b>\$275,950</b> - New revenues via a transfer from the General Fund will be used to offset the continued cost of the Household Hazardous Waste Program. This program continues to provide curbside pickup throughout Douglas County. Moving forward the bag fee revenue will automatically be collected in the Waste Transfer Fund. With this transfer, fund balance will be increased by \$25,950 to ensure the Waste Transfer Fund has funding for continued operations.</p>
<b>TOTAL SOLID WASTE DISPOSAL FUND</b>			<b>\$250,000</b>	<b>\$275,950</b>	<b>(\$25,950)</b>	
* The amended budget for the Solid Waste Disposal Fund is \$340,000.						
<b>TOTAL ALL FUNDS - 2024 SUPPLEMENTAL</b>			<b><u>\$27,476,058</u></b>	<b><u>\$26,472,792</u></b>	<b><u>\$1,003,266</u></b>	

**Douglas County Government**  
**2024 Amended Budget Rollforward**

Funds	2024 Adopted Budget	#24-01 Amended (3/26/24)	#24-02 Amended (5/14/24)	#24-03 Amended	#24-04 Amended	#24-05 Amended	Total Amended Budget	% Change Adopted Budget	Transfer In	Total Budget Appropriations
<b>Revenues</b>										
100 General	156,000,300		415,884				156,416,184	0.3%	30,568,625	186,984,809
200 Road & Bridge	64,691,100		949,692				65,640,792	1.5%		65,640,792
210 Human Services	55,900,111		30,000				55,930,111	0.1%	3,460,366	59,390,477
215 Developmental Disabilities	8,919,500						8,919,500	0.0%		8,919,500
217 DC Health Department	3,932,381		81,247				4,013,628	100.0%	2,123,247	6,136,875
220 Law Enforcement Authority	31,674,550						31,674,550	0.0%	4,385,100	36,059,650
221 Safety and Mental Health	8,111,600						8,111,600	100.0%	625,000	8,736,600
225 Infrastructure Fund	0						0			0
230 Road Sales & Use Tax	44,712,360		624,652				45,337,012	1.4%		45,337,012
235 Transportation Infrastructure Sales & Use Tax	20,045,600		24,095,367				44,140,967	120.2%		44,140,967
240 Justice Center Sales & Use Tax	27,407,725						27,407,725	0.0%		27,407,725
245 Rueter-Hess Recreation	665,000						665,000	100.0%		665,000
250 Parks and Open Space Sales & Use Tax	18,875,254						18,875,254	0.0%	250,000	19,125,254
260 Conservation Trust	1,450,000						1,450,000	0.0%		1,450,000
265 Lincoln Station Sales Tax Improvement	50,000						50,000	0.0%		50,000
275 Waste Disposal	60,000		275,950				335,950	459.9%		335,950
280 Woodmoor Mountain	38,400						38,400	0.0%		38,400
295 Rocky Mountain HIDTA	1,208,943						1,208,943	0.0%		1,208,943
296 American Rescue Plan Act (ARPA)	0	1,810,045					1,810,045	100.0%		1,810,045
297 Property Tax Relief	38,260,800						38,260,800	0.0%		38,260,800
330 Capital Expenditures	0						0	0.0%		0
350 LID Capital Construction	96,400						96,400	0.0%		96,400
390 Capital Replacement	0						0	0.0%		0
410 Debt Service	0						0	0.0%		0
620 Employee Benefits Self-Insurance	2,716,500						2,716,500	0.0%		2,716,500
630 Liability and Property Self-Insurance	3,533,400						3,533,400	0.0%		3,533,400
640 Medical Insurance Self-Insurance	27,617,000						27,617,000	0.0%		27,617,000
<b>Total All Funds</b>	<b>515,966,924</b>	<b>1,810,045</b>	<b>26,472,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>544,249,761</b>	<b>5.5%</b>	<b>41,412,338</b>	<b>585,662,099</b>

Funds	2024 Adopted Budget	#24-01 Amended (3/26/24)	#24-02 Amended	#24-03 Amended	#24-04 Amended	#24-05 Amended	Adjustments	Total Amended Budget	% Change	Transfer Out	Total Budget Appropriations
<b>Expenditures</b>											
100 General	184,937,982	4,628,934	5,376,712					194,943,628	5.4%	10,593,713	205,537,341
200 Road & Bridge	75,211,082	4,050,997	8,158,818					87,420,897	16.2%	107,000	87,527,897
210 Human Services	59,541,097		45,000					59,586,097	0.1%		59,586,097
215 Developmental Disabilities	8,919,500		1,036,239					9,955,739	11.6%		9,955,739
217 DC Health Department	5,649,691	74,342	81,247					5,805,280	100.0%		5,805,280
220 Law Enforcement Authority	36,011,144	214,430	44,000					36,269,574	0.7%		36,269,574
221 Safety and Mental Health	8,734,685	8,962						8,743,647	0.1%		8,743,647
225 Infrastructure Fund	558,645		13,397,965					13,956,610	2398.3%		13,956,610
230 Road Sales & Use Tax	105,561,129		10,945,573					116,506,702	10.4%	750,000	117,256,702
235 Transportation Infrastructure Sales & Use Tax	84,747,429		(14,547,607)					70,199,822	-17.2%	500,000	70,699,822
240 Justice Center Sales & Use Tax	7,816,428	3,342,215	2,688,111					13,846,754	77.1%	27,452,725	41,299,479
245 Rueter-Hess Recreation	845,976							845,976	100.0%		845,976
250 Parks and Open Space Sales & Use Tax	16,827,947	555,659						17,383,606	3.3%	250,000	17,633,606
260 Conservation Trust	1,300,000							1,300,000	0.0%		1,300,000
265 Lincoln Station Sales Tax Improvement	50,000							50,000	0.0%		50,000
275 Waste Disposal	90,000		250,000					340,000	277.8%		340,000
280 Woodmoor Mountain	40,560							40,560	0.0%		40,560
295 Rocky Mountain HIDTA	1,184,043							1,184,043	0.0%	24,900	1,208,943
296 American Rescue Plan Act (ARPA)	0	5,536,076						5,536,076	100.0%		5,536,076
297 Property Tax Relief	38,260,800							38,260,800	0.0%		38,260,800
330 Capital Expenditures	1,653,200	142,729						1,795,929	8.6%		1,795,929
350 LID Capital Construction	2,500							2,500	0.0%	744,000	746,500
390 Capital Replacement	0							0	0.0%	990,000	990,000
410 Debt Service	0							0	0.0%		0
620 Employee Benefits Self-Insurance	2,716,500							2,716,500	0.0%		2,716,500
630 Liability and Property Self-Insurance	3,533,400	147,680						3,681,080	4.2%		3,681,080
640 Medical Insurance Self-Insurance	27,617,000							27,617,000	0.0%		27,617,000
<b>Total All Funds</b>	<b>671,810,738</b>	<b>18,702,024</b>	<b>27,476,058</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>717,988,820</b>	<b>6.9%</b>	<b>41,412,338</b>	<b>759,401,158</b>



**General Fund (Fund 100)**

**Fund Summary**

	2022	2023	2023	2023	2024	2024
	Audited	Adopted	Amended	Estimated	Adopted	Amended
	Actuals	Budget	Budget	Actuals	Budget	Budget
<b>1 Beginning Fund Balance</b>	<b>\$ 74,202,805</b>	<b>\$ 35,541,950</b>	<b>\$ 56,512,945</b>	<b>\$ 56,512,945</b>	<b>\$ 35,180,366</b>	<b>\$ 51,413,343</b>
<b>Revenues</b>						
2 Taxes	\$ 98,325,261	\$ 97,772,400	\$ 97,772,400	\$ 98,407,099	\$ 113,918,975	\$ 113,918,975
3 Licenses and Permits	9,218,162	8,194,700	8,444,700	9,679,154	7,775,825	7,775,825
4 Intergovernmental	11,969,127	433,750	8,627,352	5,862,577	510,750	510,750
5 Charges for Services	25,018,442	24,050,350	24,068,690	24,626,121	25,579,950	25,579,950
6 Fines and Forfeits	127,764	111,800	111,800	122,994	125,400	125,400
7 Earnings on Investments	(14,895,833)	3,500,000	3,500,000	11,076,365	7,250,000	7,250,000
8 Donations and Contributions	264,822	240,000	256,000	222,720	260,000	260,000
9 Other Revenues	3,146,885	607,200	1,308,808	8,447,344	579,400	579,400
<b>Transfers In:</b>						
10 Capital Replacement Fund	1,053,845	372,000	372,000	372,000	990,000	990,000
11 Road & Bridge Fund	107,000	107,000	1,532,000	1,532,000	107,000	107,000
12 Transportation Infrastructure	0	0	0	0	500,000	500,000
13 Justice Center Sales Tax Fund	28,561,315	29,511,700	30,041,100	28,050,540	27,452,725	27,452,725
14 Law Enforcement Authority	0	0	0	0	0	0
15 Road Sales Tax Fund-Engineering Svc	500,000	500,000	500,000	500,000	750,000	750,000
16 RMHIDTA	24,900	1,900	24,900	24,900	24,900	24,900
17 Liability and Property Insurance Fund	0	0	858,537	858,537	0	0
18 LID Capital Construction Fund	0	0	0	0	744,000	744,000
19 Total Transfers In	30,247,060	30,492,600	33,328,537	31,337,977	30,568,625	30,568,625
17 Supplemental Appropriation (#02-23 - May 14)						415,884
<b>20 Total Revenues and Transfers In</b>	<b>\$ 163,421,690</b>	<b>\$ 165,402,800</b>	<b>\$ 177,418,287</b>	<b>\$ 189,782,350</b>	<b>\$ 186,568,925</b>	<b>\$ 186,984,809</b>
<b>Expenditures by Function</b>						
21 Personnel	\$ 109,402,032	\$ 120,086,066	\$ 121,712,490	\$ 118,555,703	\$ 122,109,050	\$ 122,109,050
22 Supplies	7,510,149	6,806,274	7,635,378	7,616,538	7,578,947	7,578,947
23 Controllable Assets	1,302,915	1,039,078	1,078,045	425,284	742,378	742,378
24 Purchased Services	47,503,399	41,991,410	56,881,413	43,865,270	49,192,374	49,192,374
25 Building Materials	0	0	21,000	13,870	0	0
26 Fixed Charges	7,886,563	8,292,740	9,774,042	8,100,724	9,661,624	9,661,624
27 Debt Service	640,996	0	0	4,655,439	0	0
28 Grants and Contributions	1,640,551	750,915	3,001,444	3,404,403	801,470	801,470
29 Intergovernmental Support	638,139	591,682	609,032	541,108	601,338	601,338
30 Interdepartmental Charges	(7,959,620)	(8,095,476)	(8,095,476)	(9,600,975)	(9,281,849)	(9,281,849)
31 Capital Outlay	576,748	158,000	1,204,651	4,900,976	42,650	42,650
32 Computer Equipment	1,300,857	1,500,000	1,672,333	1,307,136	1,500,000	1,500,000
33 Vehicle Replacements	702,296	1,092,000	2,510,626	1,691,248	990,000	990,000
34 Contingency	0	1,500,000	742,533	0	1,000,000	1,000,000
<b>Transfers Out</b>						
35 To Health Department	1,200,000	2,034,188	2,034,188	2,034,188	2,123,247	2,123,247
36 To Law Enforcement Authority Fund	1,051,500	3,115,434	4,375,684	4,077,865	4,385,100	4,385,100
37 To Capital Expenditures Fund	179,000	0	552,162	552,162	0	0
38 To LID Capital Construction Fund	2,477,329	0	0	0	0	0
39 To Human Services Fund	2,058,696	2,079,428	2,079,428	2,741,013	3,460,366	3,460,366
40 To Medical Self-Insurance Fund	3,000,000	0	0	0	0	0
41 Total Transfers Out	9,966,525	7,229,050	9,041,462	9,405,228	10,593,713	10,593,713
42 Encumbrances Re-appropriated (Supplemental #01-24)						4,628,934
43 Supplemental Appropriation (#02-23 - May 14)						5,376,712
<b>43 Total Expenditures and Transfers Out</b>	<b>\$ 181,111,551</b>	<b>\$ 182,941,739</b>	<b>\$ 207,788,973</b>	<b>\$ 194,881,952</b>	<b>\$ 195,531,695</b>	<b>\$ 205,537,341</b>
44 Change In Fund Balance	(17,689,860)	(17,538,939)	(30,370,686)	(5,099,602)	(8,962,770)	(18,552,532)
<b>45 Ending Fund Balance</b>	<b>\$ 56,512,945</b>	<b>\$ 18,003,011</b>	<b>\$ 26,142,259</b>	<b>\$ 51,413,343</b>	<b>\$ 26,217,596</b>	<b>\$ 32,860,811</b>
<b>Fund Balance Detail</b>						
46 Non-spendable Fund Balance	\$ 5,821,314	\$ 5,644,849	\$ 5,821,314	\$ 4,281,147	\$ 5,644,849	\$ 4,281,147
47 Restricted Fund Balance	12,016,438	10,589,161	11,961,633	12,142,311	10,651,983	11,601,395
48 Committed Fund Balance	4,627,129	-	1,487,778	4,583,029	62,778	1,320,226
49 Assigned Fund Balance - Required Per Policy	14,037,435	6,623,524	12,593,390	17,379,492	18,280,111	18,267,000
50 Assigned Fund Balance - Carry Forward	0	0	0	6,591,767	0	1,386,133
51 Assigned Fund Balance - Initiatives	20,010,629	8,500,000	10,400,000	7,649,000	1,650,000	6,700,000
52 Unassigned Available	17,693,487	326,996	281,103	9,709,111	9,834	227,424
53 Unrealized Gains & Losses Adjustment	(17,693,487)	(13,681,519)	(16,402,959)	(10,922,514)	(10,081,959)	(10,922,514)
<b>54 Ending Fund Balance</b>	<b>\$ 56,512,945</b>	<b>\$ 18,003,011</b>	<b>\$ 26,142,259</b>	<b>\$ 51,413,343</b>	<b>\$ 26,217,596</b>	<b>\$ 32,860,811</b>

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Adopted Budget	2024 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$ 29,860,652</b>	<b>\$ 22,847,022</b>	<b>\$ 30,547,580</b>	<b>\$ 30,547,580</b>	<b>\$ 23,154,865</b>	<b>\$ 36,970,336</b>
<b><u>Revenues</u></b>						
2 Taxes	\$ 49,154,162	\$ 48,517,100	\$ 48,517,100	\$ 49,881,825	\$ 53,516,600	\$ 53,516,600
3 Licenses and Permits	1,086,036	936,500	936,500	877,989	891,500	891,500
4 Intergovernmental	11,847,334	9,414,225	10,941,929	12,260,444	10,230,000	10,230,000
5 Charges for Services	5,500	7,000	7,000	3,000	3,000	3,000
6 Fines and Forfeits	0	0	0	0	0	0
7 Earnings on Investments	0	0	0	0	0	0
8 Donations and Contributions	0	0	0	0	0	0
9 Other Revenues	255,585	25,000	489,073	750,334	50,000	50,000
10 Supplemental Appropriation (#02-24 - May 14)						949,692
<b>11 Total Revenues and Transfers In</b>	<b>\$ 62,348,617</b>	<b>\$ 58,899,825</b>	<b>\$ 60,891,602</b>	<b>\$ 63,773,592</b>	<b>\$ 64,691,100</b>	<b>\$ 65,640,792</b>
<b><u>Expenditures by Function</u></b>						
12 Personnel	\$ 12,304,036	\$ 14,002,724	\$ 13,612,759	\$ 13,537,535	\$ 14,582,772	\$ 14,582,772
13 Supplies	1,052,455	2,650,725	1,754,644	1,179,333	2,385,686	2,385,686
14 Controllable Assets	41,590	27,600	20,600	11,345	27,600	27,600
15 Purchased Services	2,667,534	1,986,134	2,962,867	3,203,152	1,433,105	1,433,105
16 Building Materials	5,401,316	5,537,331	5,649,237	6,523,417	6,207,331	6,207,331
17 Fixed Charges	3,384,854	3,829,127	4,894,598	4,963,905	4,301,428	4,301,428
18 Grants and Contributions	(221,692)	100,000	100,000	(61,046)	100,000	100,000
19 Intergovernmental Support	9,691,815	8,243,500	8,619,352	9,029,347	9,802,245	9,802,245
20 Equipment Replacements/New	2,175,025	4,116,000	5,126,141	848,844	4,260,000	4,260,000
21 Pavement Management	19,734,295	17,554,739	18,901,314	11,528,018	17,885,942	17,885,942
22 Traffic Signal Management	0	0	0	0	0	0
23 Engineering Storm Drainage	0	6,186,264	1,052,374	0	0	0
24 Capital Projects	5,323,461	5,813,414	13,427,727	5,054,984	13,224,973	13,224,973
25 Contingency	0	1,000,000	1,000,000	0	1,000,000	1,000,000
26 Transfers Out:						
27 To General Fund	107,000	107,000	1,532,000	1,532,000	107,000	107,000
28 Total Transfers Out	107,000	107,000	1,532,000	1,532,000	107,000	107,000
29 Encumbrances Re-appropriated (Supplemental #01-24)						4,050,997
30 Supplemental Appropriation (#02-24 - May 14)						8,158,818
<b>31 Total Expenditures and Transfers Out</b>	<b>\$ 61,661,688</b>	<b>\$ 71,154,558</b>	<b>\$ 78,653,613</b>	<b>\$ 57,350,836</b>	<b>\$ 75,318,082</b>	<b>\$ 87,527,897</b>
32 Change In Fund Balance	686,928	(12,254,733)	(17,762,011)	6,422,756	(10,626,982)	(21,887,105)
<b>33 Ending Fund Balance</b>	<b>\$ 30,547,580</b>	<b>\$ 10,592,289</b>	<b>\$ 12,785,569</b>	<b>\$ 36,970,336</b>	<b>\$ 12,527,883</b>	<b>\$ 15,083,231</b>
<b><u>Fund Balance Detail</u></b>						
34 Non-spendable Fund Balance	\$ 3,040,030	\$ 2,688,761	\$ 3,040,030	\$ 3,040,030	\$ 3,040,030	\$ 3,040,030
35 Restricted Fund Balance	0	0	0	0	0	0
36 Committed Fund Balance	9,344,530	0	0	8,121,834	0	0
37 Assigned Fund Balance - Required per policy	12,414,991	5,849,534	8,228,834	18,855,816	8,228,834	8,228,834
38 Assigned Fund Balance - Initiatives	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
39 Assigned Fund Balance - Available	4,748,029	1,053,994	516,705	5,952,656	259,019	2,814,367
<b>40 Ending Fund Balance</b>	<b>\$ 30,547,580</b>	<b>\$ 10,592,289</b>	<b>\$ 12,785,569</b>	<b>\$ 36,970,336</b>	<b>\$ 12,527,883</b>	<b>\$ 15,083,231</b>

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Adopted Budget	2024 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$ 4,625,262</b>	<b>\$ 2,869,186</b>	<b>\$ 4,461,738</b>	<b>\$ 4,461,738</b>	<b>\$ 2,981,709</b>	<b>\$ 3,780,489</b>
<b><u>Revenues</u></b>						
2 Taxes	\$ 3,005,493	\$ 3,031,900	\$ 3,031,900	\$ 3,008,445	\$ 4,209,600	\$ 4,209,600
3 Intergovernmental	47,454,626	47,598,906	53,573,244	47,164,006	51,126,511	51,126,511
4 Earnings on Investments	0	0	0	0	0	0
5 Other Revenues	836,661	875,000	875,000	583,904	564,000	564,000
6 Transfers In						
7 General Fund (Cost Allocation)	2,058,696	2,079,428	2,079,428	2,741,013	3,460,366	3,460,366
8 General Fund	0	0	0	0	0	0
9 Total Transfers In	<u>2,058,696</u>	<u>2,079,428</u>	<u>2,079,428</u>	<u>2,741,013</u>	<u>3,460,366</u>	<u>3,460,366</u>
10 Supplemental Appropriation (#02-24 - May 14)						30,000
<b>11 Total Revenues and Transfers In</b>	<b><u>\$ 53,355,475</u></b>	<b><u>\$ 53,585,234</u></b>	<b><u>\$ 59,559,572</u></b>	<b><u>\$ 53,497,368</u></b>	<b><u>\$ 59,360,477</u></b>	<b><u>\$ 59,390,477</u></b>
<b><u>Expenditures by Function</u></b>						
12 Personnel	\$ 10,665,052	\$ 12,090,990	\$ 13,843,926	\$ 12,091,407	\$ 14,432,355	\$ 14,432,355
13 Supplies	20,321	19,100	45,600	38,175	15,000	15,000
14 Controllable Assets	0	0	0	0	0	0
15 Purchased Services	3,625,524	4,178,799	5,969,901	3,873,866	4,683,852	4,683,852
16 Fixed Charges	34,232	23,256	36,256	33,921	26,976	26,976
17 Grants and Contributions	36,222,317	35,180,772	38,006,042	34,104,612	36,566,065	36,566,065
18 Interdepartmental Charges	2,899,413	3,021,176	3,021,176	3,915,735	3,816,849	3,816,849
19 Capital Outlay	52,140	0	116,700	120,902	0	0
20 Contingency	0	0	0	0	0	0
21 Supplemental Appropriation (#02-24 - May 14)						45,000
<b>22 Total Expenditures and Transfers Out</b>	<b><u>\$ 53,518,999</u></b>	<b><u>\$ 54,514,093</u></b>	<b><u>\$ 61,039,601</u></b>	<b><u>\$ 54,178,617</u></b>	<b><u>\$ 59,541,097</u></b>	<b><u>\$ 59,586,097</u></b>
23 Change In Fund Balance	(163,524)	(928,859)	(1,480,029)	(681,249)	(180,620)	(195,620)
<b>24 Ending Fund Balance</b>	<b><u>\$ 4,461,738</u></b>	<b><u>\$ 1,940,327</u></b>	<b><u>\$ 2,981,709</u></b>	<b><u>\$ 3,780,489</u></b>	<b><u>\$ 2,801,089</u></b>	<b><u>\$ 3,584,869</u></b>
<b><u>Fund Balance Detail</u></b>						
25 Non-spendable Fund Balance	\$ 4,042	\$ 11,633	\$ 4,042	\$ 4,042	\$ 4,042	\$ 4,042
26 Restricted Fund Balance	0	0	0	0	0	0
27 Committed Fund Balance	0	0	0	0	0	0
28 Assigned Fund Balance - Required Per Policy	2,753,313	3,098,203	2,467,928	2,171,552	3,092,414	3,096,914
29 Assigned Fund Balance - Available	1,704,383	(1,169,509)	509,739	1,604,895	(295,367)	483,913
<b>30 Ending Fund Balance</b>	<b><u>\$ 4,461,738</u></b>	<b><u>\$ 1,940,327</u></b>	<b><u>\$ 2,981,709</u></b>	<b><u>\$ 3,780,489</u></b>	<b><u>\$ 2,801,089</u></b>	<b><u>\$ 3,584,869</u></b>

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Adopted Budget	2024 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$689,336</b>	<b>\$463,137</b>	<b>\$1,225,329</b>	<b>\$1,225,329</b>	<b>\$231,896</b>	<b>\$1,211,239</b>
<b><u>Revenues</u></b>						
2 Taxes	\$8,053,577	\$8,104,000	\$8,104,000	\$8,061,829	\$8,919,500	\$8,919,500
3 Licenses and Permits	0	0	0	0	0	0
4 Intergovernmental	0	0	0	0	0	0
5 Charges for Services	0	0	0	0	0	0
6 Fines and Forfeits	0	0	0	0	0	0
7 Earnings on Investments	0	0	0	0	0	0
8 Donations and Contributions	0	0	0	0	0	0
9 Other Revenues	500,000	0	0	0	0	0
<b>10 Total Revenues and Transfers In</b>	<b>\$8,553,577</b>	<b>\$8,104,000</b>	<b>\$8,104,000</b>	<b>\$8,061,829</b>	<b>\$8,919,500</b>	<b>\$8,919,500</b>
<b><u>Expenditures by Function</u></b>						
11 Personnel	\$0	\$0	\$0	\$0	\$0	\$0
12 Supplies	0	0	0	0	0	0
13 Purchased Services	7,490,574	7,536,680	7,536,680	7,498,668	8,295,130	8,295,130
14 Fixed Charges	120,654	121,600	121,600	121,093	133,800	133,800
15 Grants and Contributions	406,356	445,720	1,439,153	456,158	490,570	490,570
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 Supplemental Appropriation (#02-24 - May 14)	0	0	0	0	0	1,036,239
<b>20 Total Expenditures and Transfers Out</b>	<b>\$8,017,584</b>	<b>\$8,104,000</b>	<b>\$9,097,433</b>	<b>\$8,075,920</b>	<b>\$8,919,500</b>	<b>\$9,955,739</b>
21 Change In Fund Balance	535,993	0	(993,433)	(14,090)	0	(1,036,239)
<b>22 Ending Fund Balance</b>	<b>\$1,225,329</b>	<b>\$463,137</b>	<b>\$231,896</b>	<b>\$1,211,239</b>	<b>\$231,896</b>	<b>\$175,000</b>
<b><u>Fund Balance Detail</u></b>						
23 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
24 Restricted Fund Balance	100,000	100,000	100,000	100,000	100,000	100,000
25 Committed Fund Balance	0	0	0	0	0	0
26 Assigned Fund Balance	1,125,329	363,137	131,896	1,111,239	131,896	75,000
<b>27 Ending Fund Balance</b>	<b>\$1,225,329</b>	<b>\$463,137</b>	<b>\$231,896</b>	<b>\$1,211,239</b>	<b>\$231,896</b>	<b>\$175,000</b>

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Amended Budget	2024 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$0</b>	<b>\$874,982</b>	<b>\$844,517</b>	<b>\$844,517</b>	<b>\$1,057,127</b>	<b>\$ 1,575,682</b>
<b><u>Revenues</u></b>						
2 Taxes	\$0	\$0	\$0	\$0	\$0	\$0
3 Intergovernmental	1,309,095	4,537,467	5,723,273	2,890,025	3,194,681	3,194,681
4 Charges for Services	374,787	846,100	846,100	854,171	737,700	737,700
5 Interest on Investments	197	0	0	0	0	0
6 Miscellaneous Revenues	0	0	0	24,292	0	0
7 Transfers In						
8 From General Fund	1,200,000	2,034,188	2,034,188	2,034,188	2,123,247	2,123,247
9 Total Transfers In	1,200,000	2,034,188	2,034,188	2,034,188	2,123,247	2,123,247
10 Supplemental Appropriation (#02-24 - May 14)						81,247
<b>11 Total Revenues and Transfers In</b>	<b>\$ 2,884,079</b>	<b>\$ 7,417,755</b>	<b>\$ 8,603,561</b>	<b>\$ 5,802,676</b>	<b>\$ 6,055,628</b>	<b>\$ 6,136,875</b>
<b><u>Expenditures by Function</u></b>						
12 Personnel Services	\$1,204,149	\$4,446,171	\$4,820,182	\$3,892,210	\$4,677,200	\$4,677,200
13 Supplies	6,982	55,000	86,688	34,552	111,444	111,444
14 Controllable Assets	0	85,000	88,001	13,921	35,000	35,000
15 Purchased Services	814,311	2,186,520	3,001,146	694,949	496,541	496,541
16 Fixed Charges	14,120	80,509	80,509	265,444	29,506	29,506
17 Interdepartmental Charges	0	0	0	132,915	0	0
18 Capital Outlay	0	64,555	64,555	37,520	0	0
19 Contingency	0	500,000	500,000	0	300,000	300,000
20 Encumbrances Re-appropriated (Supplemental #01-24)						74,342
21 Supplemental Appropriation (#02-24 - May 14)						81,247
<b>22 Total Expenditures and Transfers Out</b>	<b>\$ 2,039,562</b>	<b>\$ 7,417,755</b>	<b>\$ 8,641,081</b>	<b>\$ 5,071,511</b>	<b>\$ 5,649,691</b>	<b>\$ 5,805,280</b>
23 Change in Fund Balance	844,517	0	(37,520)	731,165	405,937	331,595
<b>24 Ending Fund Balance</b>	<b>\$844,517</b>	<b>\$874,982</b>	<b>\$806,997</b>	<b>\$1,575,682</b>	<b>\$1,463,064</b>	<b>\$1,907,277</b>
<b><u>Fund Balance Detail</u></b>						
25 Non-spendable Fund Balance	\$31,578	\$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	812,939	874,982	806,997	1,575,682	1,463,064	1,907,277
<b>29 Ending Fund Balance</b>	<b>\$844,517</b>	<b>\$874,982</b>	<b>\$806,997</b>	<b>\$1,575,682</b>	<b>\$1,463,064</b>	<b>\$1,907,277</b>

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Adopted Budget	2024 Amended Budget
1 <b>Beginning Fund Balance</b>	<b>\$ 12,804,987</b>	<b>\$ 8,357,784</b>	<b>\$ 10,919,724</b>	<b>\$ 10,919,724</b>	<b>\$ 6,639,382</b>	<b>\$ 7,645,302</b>
<b><u>Revenues</u></b>						
2 Taxes	\$22,006,860	\$21,670,031	\$21,670,031	\$21,871,329	\$28,266,400	\$28,266,400
3 Intergovernmental	104,537	70,500	159,256	100,874	0	0
4 Charges for Services	1,639,060	1,686,700	1,686,700	1,698,541	2,172,450	2,172,450
5 Fines and Forfeits	784,518	785,000	785,000	867,571	1,092,400	1,092,400
6 Earnings on Investments	234,012	200,000	200,000	412,024	100,000	100,000
7 Miscellaneous Revenues	64,101	0	25,725	83,515	43,300	43,300
8 Other Financing Sources	109,743	0	0	0	0	0
9 Transfers In - General Fund	1,051,500	3,190,434	4,450,684	4,733,839	4,385,100	4,385,100
10 <b>Total Revenues and Transfers In</b>	<b>\$ 25,994,331</b>	<b>\$ 27,602,665</b>	<b>\$ 28,977,396</b>	<b>\$ 29,767,693</b>	<b>\$ 36,059,650</b>	<b>\$36,059,650</b>
<b><u>Expenditures by Function</u></b>						
11 Personnel	\$22,887,739	\$25,005,495	\$26,201,603	\$25,902,072	\$28,971,504	\$28,971,504
12 Supplies	466,509	544,465	636,375	582,725	627,100	627,100
13 Controllable Assets	37,637	36,100	306,706	276,904	217,550	217,550
14 Purchased Services	579,440	664,867	868,684	628,014	864,950	864,950
15 Fixed Charges	2,358,729	2,799,213	2,894,312	2,776,944	2,984,390	2,984,390
16 Debt Service	0	0	0	132,652	0	0
17 Grants and Contributions	40	0	152,400	138,047	0	0
18 Interdepartmental Charges	0	26,800	0	0	0	0
19 Capital Outlay	1,549,499	1,122,000	2,398,486	2,604,757	2,170,650	2,170,650
20 Contingency	0	175,000	77,470	0	175,000	175,000
21 Transfers Out	0	0	0	0	0	0
22 Encumbrances Re-appropriated (Supplemental #01-24)						214,430
23 Supplemental Appropriation (#2-24- May 14)						44,000
24 <b>Total Expenditures and Transfers Out</b>	<b>\$ 27,879,593</b>	<b>\$ 30,373,940</b>	<b>\$ 33,536,036</b>	<b>\$ 33,042,115</b>	<b>\$ 36,011,144</b>	<b>\$36,269,574</b>
25 Change In Fund Balance	(1,885,263)	(2,771,275)	(4,558,640)	(3,274,422)	48,506	(209,924)
26 <b>Ending Fund Balance</b>	<b>\$ 10,919,724</b>	<b>\$ 5,586,509</b>	<b>\$ 6,361,084</b>	<b>\$ 7,645,302</b>	<b>\$ 6,687,888</b>	<b>\$ 7,435,378</b>
<b><u>Fund Balance Detail</u></b>						
27 Non-spendable Fund Balance	\$9,057	\$0	\$0	\$0	\$0	\$0
28 Restricted Fund Balance	745,000	681,000	745,000	745,000	745,000	745,000
29 Committed Fund Balance	897,450	0	0	0	0	0
30 Assigned Fund Balance - Required per policy	8,608,621	4,820,586	5,576,299	5,576,299	5,704,353	5,704,352
31 Assigned Available - Available	659,596	84,923	39,785	1,324,003	238,535	986,026
32 <b>Ending Fund Balance</b>	<b>\$10,919,724</b>	<b>\$5,586,509</b>	<b>\$6,361,084</b>	<b>\$7,645,302</b>	<b>\$6,687,888</b>	<b>\$7,435,378</b>

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Adopted Budget	2024 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$29,200,247</b>	<b>\$28,649,896</b>	<b>\$28,785,741</b>	<b>\$28,785,741</b>	<b>\$558,645</b>	<b>\$13,956,610</b>
<b><u>Revenues</u></b>						
2 Taxes	\$0	\$0	\$0	\$0	\$0	\$0
3 Licenses and Permits	0	0	0	0	0	0
4 Intergovernmental	0	0	0	13,362,267	0	0
5 Charges for Services	0	0	0	0	0	0
6 Fines and Forfeits	0	0	0	0	0	0
7 Earnings on Investments	0	0	0	0	0	0
8 Donations and Contributions	0	0	0	0	0	0
9 Other Revenues	0	0	0	0	0	0
10 Transfers In from General Fund	0	0	0	0	0	0
<b>11 Total Revenues and Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,362,267</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Expenditures by Function</u></b>						
12 Personnel	\$0	\$0	\$0	\$0	\$0	\$0
13 Supplies	0	0	0	0	0	0
14 Purchased Services	28,227	2,505	28,146	24,874	15,508	15,508
15 Fixed Charges	0	0	0	0	0	0
16 Grants and Contributions	0	0	0	0	0	0
17 Intergovernmental Support Svcs.	60,117	305,000	339,883	27,895,131	300,008	300,008
18 Interdepartmental Charges	0	0	0	0	0	0
19 Capital Outlay	326,162	28,342,391	28,417,712	271,393	243,129	243,129
20 Contingency	0	0	0	0	0	0
21 Transfers Out	0	0	0	0	0	0
22 Supplemental Appropriation (#02-24 - May 14)	0	0	0	0	0	13,397,965
<b>23 Total Expenditures and Transfers Out</b>	<b>\$414,506</b>	<b>\$28,649,896</b>	<b>\$28,785,741</b>	<b>\$28,191,398</b>	<b>\$558,645</b>	<b>\$13,956,610</b>
24 Change In Fund Balance	(414,506)	(28,649,896)	(28,785,741)	(14,829,131)	(558,645)	(13,956,610)
<b>25 Ending Fund Balance</b>	<b>\$28,785,741</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$13,956,610</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Fund Balance Detail</u></b>						
26 Nonspendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
27 Restricted Fund Balance	0	0	0	0	0	0
28 Committed Fund Balance	28,649,896	0	0	0	0	0
29 Assigned Fund Balance	135,845	0	0	13,956,610	0	0
<b>30 Ending Fund Balance</b>	<b>\$28,785,741</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,956,610</b>	<b>\$0</b>	<b>\$0</b>

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Adopted Budget	2024 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$78,089,487</b>	<b>\$81,347,027</b>	<b>\$86,340,186</b>	<b>\$86,340,186</b>	<b>\$91,956,642</b>	<b>\$105,668,806</b>
<b><u>Revenues</u></b>						
2 Taxes	\$43,612,986	\$43,875,200	\$43,875,200	\$42,689,817	\$43,212,360	\$43,212,360
3 Intergovernmental	5,009,927	0	2,019,749	12,076,449	0	0
4 Earnings on Investments	1,275,604	700,000	700,000	2,633,832	1,500,000	1,500,000
5 Other Revenues	9,176,093	0	913,440	3,303,759	0	0
6 Transfers In	0	0	0	0	0	0
7 Supplemental Appropriation (#02-24 - May 14)						624,652
<b>8 Total Revenues and Transfers In</b>	<b>\$59,074,610</b>	<b>\$44,575,200</b>	<b>\$47,508,389</b>	<b>\$60,703,857</b>	<b>\$44,712,360</b>	<b>\$45,337,012</b>
<b><u>Expenditures by Function</u></b>						
9 Personnel	\$0	\$0	\$0	\$0	\$0	\$0
10 Supplies	12	0	0	0	0	0
11 Controllable Assets	0	0	0	0	0	0
12 Purchased Services	1,164,512	0	1,142,407	3,660,422	0	0
13 Building Materials	0	0	0	0	0	0
14 Fixed Charges	0	0	0	0	0	0
15 Debt Issuance	0	0	0	0	0	0
16 Grants, Contributions, Indemnities	0	0	0	0	0	0
17 Intergovernmental Support	30,124,353	30,800,533	33,437,753	27,917,727	39,089,002	39,089,002
18 Interdepartmental Charges	0	0	0	0	0	0
19 Capital Projects/Re-Appropriation	19,035,034	65,715,112	69,418,953	9,297,088	66,472,127	66,472,127
20 Contingency	0	0	0	0	0	0
21 Transfers Out:						
22 To General Fund	500,000	500,000	500,000	500,000	750,000	750,000
23 Total Transfers Out	500,000	500,000	500,000	500,000	750,000	750,000
24 Supplemental Appropriation (#02-24 - May 14)						10,945,573
<b>25 Total Expenditures and Transfers Out</b>	<b>\$50,823,911</b>	<b>\$97,015,645</b>	<b>\$104,499,113</b>	<b>\$41,375,237</b>	<b>\$106,311,129</b>	<b>\$117,256,702</b>
26 Change In Fund Balance	8,250,699	(52,440,445)	(56,990,724)	19,328,620	(61,598,769)	(71,919,690)
<b>27 Ending Fund Balance</b>	<b>\$86,340,186</b>	<b>\$28,906,582</b>	<b>\$29,349,462</b>	<b>\$105,668,806</b>	<b>\$30,357,873</b>	<b>\$33,749,116</b>
<b><u>Fund Balance Detail</u></b>						
28 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
29 Restricted Fund Balance - Required Per Policy	58,547,906	4,657,520	4,950,839	6,270,386	4,671,236	4,671,236
30 Restricted Fund Balance - Available	27,792,280	24,249,062	24,398,623	99,398,420	25,686,637	29,077,880
31 Committed Fund Balance	0	0	0	0	0	0
32 Assigned Fund Balance	0	0	0	0	0	0
<b>33 Ending Fund Balance</b>	<b>\$86,340,186</b>	<b>\$28,906,582</b>	<b>\$29,349,462</b>	<b>\$105,668,806</b>	<b>\$30,357,873</b>	<b>\$33,749,116</b>



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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Adopted Budget	2024 Amended Budget
<b>1 Beginning Fund Balance</b>	\$ 19,432,088	\$ 37,483,164	\$ 37,889,406	\$ 37,889,406	\$ 70,746,660	\$ 37,294,936
<b><u>Revenues</u></b>						
2 Taxes	\$ 19,625,844	\$ 19,743,800	\$ 19,743,800	\$ 19,210,418	\$ 19,445,600	\$ 19,445,600
3 Intergovernmental	0	0	0	3,303,906	0	0
4 Earnings on Investments	390,470	0	0	1,211,929	600,000	600,000
5 Other Revenues	0	0	0	0	0	0
6 Transfers In	0	0	0	0	0	0
7 Supplemental Appropriation (#02-23 May 14)						24,095,367
<b>8 Total Revenues and Transfers In</b>	<b>\$ 20,016,314</b>	<b>\$ 19,743,800</b>	<b>\$ 19,743,800</b>	<b>\$ 23,726,252</b>	<b>\$ 20,045,600</b>	<b>\$ 44,140,967</b>
<b><u>Expenditures by Function</u></b>						
9 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 Supplies	0	0	0	0	0	0
11 Controllable Assets	0	0	0	0	0	0
12 Purchased Services	204,205	0	8,009	6,198	0	0
13 Building Materials	0	0	0	0	0	0
14 Fixed Charges	0	0	0	0	0	0
15 Debt Issuance	0	0	0	0	0	0
16 Grants, Contributions, Indemnities	0	0	0	0	0	0
17 Intergovernmental Support	1,354,790	1,605,000	1,605,000	24,314,524	8,600,000	8,600,000
18 Interdepartmental Charges	0	0	0	0	0	0
19 Capital Projects/Re-Appropriation	0	50,760,540	50,769,852	0	76,147,429	76,147,429
20 Contingency	0	0	0	0	0	0
21 Transfer to General Fund					500,000	500,000
22 Supplemental Appropriation (#02-23 May 14)						(14,547,607)
<b>23 Total Expenditures and Transfers Out</b>	<b>\$ 1,558,995</b>	<b>\$ 52,365,540</b>	<b>\$ 52,382,861</b>	<b>\$ 24,320,722</b>	<b>\$ 85,247,429</b>	<b>\$ 70,699,822</b>
24 Change In Fund Balance	18,457,318	(32,621,740)	(32,639,061)	(594,470)	(65,201,829)	(26,558,855)
<b>25 Ending Fund Balance</b>	<b>\$ 37,889,406</b>	<b>\$ 4,861,424</b>	<b>\$ 5,250,345</b>	<b>\$ 37,294,936</b>	<b>\$ 5,544,831</b>	<b>\$ 10,736,081</b>
<b><u>Fund Balance Detail</u></b>						
26 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
27 Restricted Fund Balance - Required Per Policy	32,821,740	200,000	200,000	200,000	200,000	200,000
28 Restricted Fund Balance - Available	5,067,666	4,661,424	5,050,345	37,094,936	5,344,831	10,536,081
29 Committed Fund Balance	0	0	0	0	0	0
30 Assigned Fund Balance						
<b>31 Ending Fund Balance</b>	<b>\$ 37,889,406</b>	<b>\$ 4,861,424</b>	<b>\$ 5,250,345</b>	<b>\$ 37,294,936</b>	<b>\$ 5,544,831</b>	<b>\$ 10,736,081</b>

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Adopted Budget	2024 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$ 32,938,171</b>	<b>\$ 25,977,484</b>	<b>\$ 29,355,836</b>	<b>\$ 29,355,836</b>	<b>\$ 14,262,107</b>	<b>\$ 21,602,587</b>
<b><u>Revenues</u></b>						
2 Taxes	\$27,258,117	\$28,006,250	\$28,006,250	\$26,681,136	\$27,007,725	\$27,007,725
3 Intergovernmental	0	0	0	0	0	0
4 Charges for Services	48,700	0	0	70,005	0	0
5 Earnings on Investments	429,153	400,000	400,000	601,329	400,000	400,000
6 Other Revenues	0	0	40,000	40,000	0	0
<b>7 Total Revenues and Transfers In</b>	<b>\$ 27,735,970</b>	<b>\$ 28,406,250</b>	<b>\$ 28,446,250</b>	<b>\$ 27,392,470</b>	<b>\$ 27,407,725</b>	<b>\$ 27,407,725</b>
<b><u>Expenditures by Function</u></b>						
8 Supplies	\$23,740	\$0	\$60,100	\$88,396	\$0	\$0
9 Controllable Assets	311,234	1,376,300	1,626,509	24,755	261,000	261,000
10 Purchased Services	31,978	0	23,948	201,572	0	0
11 Building Materials	0	0	0	0	0	0
12 Fixed Charges	355,637	398,300	398,500	393,084	471,891	471,891
13 Debt Service (Lease Payment)	0	0	0	0	0	0
14 Grants, Contributions, Indemnities	0	0	0	0	0	0
15 Intergovernmental Support	5,504	12,000	11,800	5,492	12,000	12,000
16 Interdepartmental Charges	0	0	0	0	0	0
17 Capital Outlay	2,028,897	3,604,787	11,245,418	6,381,880	6,821,537	6,821,537
18 Contingency	0	250,000	250,000	0	250,000	250,000
19 Transfers Out:						
20 To General Fund	28,561,315	29,511,700	30,041,100	28,050,540	27,452,725	27,452,725
21 Total Transfers Out	28,561,315	29,511,700	30,041,100	28,050,540	27,452,725	27,452,725
22 Encumbrances Re-appropriated (Supplemental #01-24)						3,342,215
23 Supplemental Appropriation (#2-23 - May 14)						2,688,111
<b>23 Total Expenditures and Transfers Out</b>	<b>\$ 31,318,305</b>	<b>\$ 35,153,087</b>	<b>\$ 43,657,375</b>	<b>\$ 35,145,719</b>	<b>\$ 35,269,153</b>	<b>\$ 41,299,479</b>
24 Change In Fund Balance	(3,582,335)	(6,746,837)	(15,211,125)	(7,753,249)	(7,861,428)	(13,891,754)
<b>25 Ending Fund Balance</b>	<b>\$ 29,355,836</b>	<b>\$ 19,230,647</b>	<b>\$ 14,144,711</b>	<b>\$ 21,602,587</b>	<b>\$ 6,400,679</b>	<b>\$ 7,710,833</b>
<b><u>Fund Balance Detail</u></b>						
26 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
27 Restricted Fund Balance - Required Per Policy	10,792,797	3,157,100	3,157,100	5,781,850	3,498,403	3,498,403
28 Restricted for Initiatives	0	0	3,155,068	3,155,068	0	3,155,068
29 Restricted Fund Balance - Available	18,563,039	16,073,547	7,832,543	12,665,669	2,902,276	1,057,362
30 Committed Fund Balance	0	0	0	0	0	0
31 Assigned Fund Balance	0	0	0	0	0	0
<b>32 Ending Fund Balance</b>	<b>\$ 29,355,836</b>	<b>\$ 19,230,647</b>	<b>\$ 14,144,711</b>	<b>\$ 21,602,587</b>	<b>\$ 6,400,679</b>	<b>\$ 7,710,833</b>

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Adopted Budget	2024 Amended Budget
<b>1 Beginning Fund Balance</b>	\$ 124,914	\$ 79,201	\$ 94,490	\$ 94,490	\$ 30,670	\$ 6,417
<b><u>Revenues</u></b>						
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Charges for Services	68,734	90,000	90,000	47,146	60,000	60,000
4 Intergovernmental	0	0	0	0	0	0
5 Earnings on Investments	0	0	0	0	0	0
6 Other Revenues	0	0	0	0	0	0
7 Transfers In	0	0	0	0	0	0
8 Supplemental Appropriation (#02-24 - May 14)						275,950
<b>9 Total Revenues and Transfers In</b>	<b>\$ 68,734</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 47,146</b>	<b>\$ 60,000</b>	<b>\$ 335,950</b>
<b><u>Expenditures by Function</u></b>						
10 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
11 Supplies	0	0	0	0	0	0
12 Purchased Services	0	0	0	7,200	0	0
13 Fixed Charges	99,158	130,000	130,000	128,020	90,000	90,000
14 Intergovernmental Support	0	0	0	0	0	0
15 Interdepartmental Charges	0	0	0	0	0	0
16 Capital Outlay	0	0	0	0	0	0
17 Contingency	0	0	0	0	0	0
18 Transfers Out - General Fund	0	0	0	0	0	0
19 Supplemental Appropriation (#02-24 - May 14)						250,000
<b>20 Total Expenditures and Transfers Out</b>	<b>\$ 99,158</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 135,220</b>	<b>\$ 90,000</b>	<b>\$ 340,000</b>
21 Change In Fund Balance	(30,424)	(40,000)	(40,000)	(88,073)	(30,000)	(4,050)
<b>22 Ending Fund Balance</b>	<b>\$ 94,490</b>	<b>\$ 39,201</b>	<b>\$ 54,490</b>	<b>\$ 6,417</b>	<b>\$ 670</b>	<b>\$ 2,367</b>
<b><u>Fund Balance Detail</u></b>						
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	94,490	39,201	54,490	6,417	670	2,367
<b>27 Ending Fund Balance</b>	<b>\$ 94,490</b>	<b>\$ 39,201</b>	<b>\$ 54,490</b>	<b>\$ 6,417</b>	<b>\$ 670</b>	<b>\$ 2,367</b>