

Supplemental Appropriation - 2026 Budget Amendment

Resolution No. #03-26
For Adoption on June 23, 2026



Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
Mental Health - (Community Mental Health SFY26 - 802043)	New Revenues	04/22/25	\$211,508	\$211,508	\$0 A	\$211,508 - 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 effective responses to the calls.
Mental Health - (HB22-1281 CYF SFY2025 - 802031)	New Revenues / Fund Balance	01/14/25	\$20,102	\$26,998	(\$6,896) A/B	\$20,102 - New revenues totaling \$26,998 were received from the Colorado Department of Human Services under Amendment #2 for the grant period of July 1, 2024, through June 30, 2026. The purpose of the project is to establish or expand services that address local behavioral health care needs. \$6,896 is being returned to fund balance due to 2025 expenses being reimbursed in 2026.
Mental Health - (Congressional Directed Spend - 861608)	New Revenues / Fund Balance	09/24/24	\$174,510	\$449,280	(\$274,770) A/B	\$174,510 - \$449,280 in new grant revenues will be received from the Federal Substance Abuse and Mental Health Services Administration (SAMHSA) for the grant period ending September 29, 2026. This funding supports the County's Youth Care Compact Navigator to enhance care coordination for youth and families; provides resources for supportive mental and behavioral health services, including access to in-home and outpatient care; and funds improvements to the Julota system used by both the Community Response Team (CRT) and Care Compact (TCC) program. No cash match is required. \$274,770 is being returned to fund balance to offset for a purchase order that was accounted for in the first supplemental of 2026.
Mental Health (HB22-1281 CI SFY2025 - 802032)	New Revenues / Fund Balance	06/11/24	\$12,850	\$167,826	(\$154,976) A/B	\$12,850 - Douglas County will receive \$167,826 in new grant funding from the Colorado Department of Human Services, Behavioral Health Administration, to support the Children, Youth and Family Behavioral Health Services program for the period of July 1, 2024, through June 30, 2026. The grant will provide Mental Health First Aid certification training for up to 1,600 community members and County staff, as well as MHFA instructor training for six County employees and community partners. Douglas County is collaborating with organizations that serve populations identified in local data as being at higher risk for mental health challenges, suicidal ideation and attempts, suicide, and frequent hospital or behavioral health service use. A five percent cash match is required and will be met through budgeted in-kind service contributions. \$154,976 is being returned to fund balance to offset a purchase order that was accounted for in the first supplemental of 2026.
Community Services (State Senior Services Grant - 861001)	New Revenues / Fund Balance	06/10/25	\$27,819	\$26,669	\$1,150 A/B	\$27,819 - New revenues of \$26,669 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 \$2,965, of which \$1,815 is an in-kind match covering the salary and benefits of a current employee.
Community Services - (Resolution Program - HRP - #802042))	New Revenues	03/24/26	\$50,000	\$50,000	\$0 A	\$50,000 - New revenues received via grant funding for the grant period April 1, 2026 through March 31 2027. The Homeless Resolution Program grant is an annual program administered by the Department of Labor and Affairs through the Division of Housing and Office of Homeless Initiatives. The aim of the Homeless Resolution Program is to enhance the continuum of comprehensive, housing-focused solutions through the State to end housing instability.

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Community Services - (CSBG Block Grant - 861549)	New Revenues / Fund Balance	03/26/24	\$106,966	\$107,766	(\$800) A/B	\$106,966 - New revenues will be received through the Department of Local Affairs (DOLA) in Option Letters #7, #8, and #9. These funds will support efforts to improve the causes and conditions of poverty throughout Douglas County. The grant period runs from January 1, 2025 through September 30, 2026. \$800 is being returned to fund balance for expenses that occurred in 2025 and were reimbursed in 2026.
Community Services - (CSBG Block Grant - 861549)	New Revenues	03/26/24	\$40,995	\$40,995	\$0 A	\$40,995 - New revenues will be received through the Department of Local Affairs (DOLA) in Option Letter #10. These funds will support efforts to improve the causes and conditions of poverty throughout Douglas County. The grant period runs from January 1, 2026 through September 30, 2026.
Community Services - (CSBG Block Grant - 861549)	New Revenues	03/26/24	\$49,974	\$49,974	\$0 A	\$49,974 - New revenues will be received through the Department of Local Affairs (DOLA) in Option Letter #11. These funds will support efforts to improve the causes and conditions of poverty throughout Douglas County. The grant period runs from January 1, 2026 through September 30, 2027.
Community Services - (CDOT 5310 Grant - 861541)	New Revenues	07/22/25	\$181,361	\$181,361	\$0 A	\$181,361 - New Revenues to be received from the Federal Transit Administration, 5310 Contract, via the Colorado Department of Transportation (CDOT). The grant period will run from July 1, 2025 through June 30, 2026. These funds will be used to enhance the mobility of older adults and people with disabilities, and to support mobility management services in Douglas County. There is a remaining in-kind cash match of \$25,691 required with this grant award, all of which will be in-kind via budgeted employee salaries.
Sheriff - (Internet Crimes Against Children - 861068)	New Revenues	04/14/26	\$11,142	\$11,142	\$0 A	\$11,142 - New revenues received from the U.S. Department of Justice for the grant period October 1, 2025 through September 30, 2026. This grant is to send individuals to training events that are specific to ICAC and purchase equipment/software that is necessary to conduct ICAC investigations and arrests.
Sheriff - (DOLA Backcountry S&R 2 - 802047)	New Revenues	10/28/25	\$11,077	\$11,077	\$0 A	\$11,077 - New revenues received from the State of Colorado for the grant period September 1, 2025 through August 31, 2026. Funds were approved to purchase backcountry search and rescue related equipment, training, and services.

TOTAL GENERAL FUND **\$898,304** **\$1,334,596** **(\$436,292)**
\$1,334,596 A **New Revenues**
(\$436,292) B **Prior Year Fund Balance**

* The new amended budget for the General Fund is \$253,932,448

DEVELOPMENTAL DISABILITIES FUND - 215

Administration	Assigned Fund Balance		\$534,272	\$0	\$534,272	\$534,272 - Assigned fund balance is being carried forward into fiscal year 2026 in order to provide spending authority for the Developmental Disabilities grant monies that were dispersed in 2025, along with additional funding for 2026 competitive grant funding.
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TOTAL DEVELOPMENTAL DISABILITIES FUND **\$534,272** **\$0** **\$534,272**

* The new amended budget for the Developmental Disabilities Fund is \$10,932,772.

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DC HEALTH DEPARTMENT FUND - 217						
Douglas County Health Department - (Immunization & Vaccination Child - 861457)	New Revenues	BOH 9/11/25	\$101,732	\$101,732	\$0 A	\$101,732 - 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 / Fund Balance	BOH 9/11/25	\$123,595	\$125,548	(\$1,953) A/B	\$123,595 - 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 and local health departments in detecting, preventing, and responding to COVID-19 and other infectious diseases. It provides resources for lab testing, surveillance, contact tracing, data modernization, and workforce development to strengthen public health infrastructure, improve outbreak preparedness, and promote equitable access to prevention and testing services. \$1,953 is being returned to fund balance for 2025 expenditures reimbursed in 2026.
Douglas County Health Department - (Child Care Development - 861615)	New Revenues	BOH 9/11/25	\$60,431	\$60,431	\$0 A	\$60,431 - New revenues from the Colorado Department of Early Childhood for grant period July 1, 2025 through 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	\$132,972	\$132,972	\$0 A	\$132,972 - New revenues from the Colorado Department of Early Childhood for grant period July 1, 2025 through 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 12/11/25	\$34,414	\$34,414	\$0 A	\$34,414 - 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.
Douglas County Health Department - (Buell Foundation - 861620)	New Revenues	BOH 12/11/25	\$32,026	\$32,026	\$0 A	\$32,026 - New revenues will be received from the Buell Foundation for the award period of September 1, 2025 through August 31, 2026. These funds will be used to compensate contractors supporting construction-related infrastructure efforts for the Douglas County Early Childhood Council. The program is designed to strengthen initiatives serving children from birth to age five, enhance health and education linkages, improve evaluation practices, elevate service quality, and advance system-level improvements throughout Douglas County.

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Douglas County Health Department - (Early Childhood Council - 861625)	New Revenues	BOH 9/11/25	\$10,182	\$10,182	\$0 A	\$10,182 - New revenues from the Colorado Department of Early Childhood for grant period July 1, 2025 through 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	\$38,510	\$38,510	\$0 A	\$38,510 - 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, and early childhood development.
Douglas County Health Department - (Office of Public Health Practice Local Workforce 2 - 861628)	New Revenues / Fund Balance	BOH 9/11/25	\$562,315	\$395,781	\$166,534 A/B	\$562,315 - \$395,781 in 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. \$166,534 is being drawn from fund balance for reimbursements received in 2025.
Douglas County Health Department - (Waste Tire Inspections - 861631)	New Revenues	BOH 9/11/25	\$1,230	\$1,230	\$0 A	\$1,230 - 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 - (Maternal & Child Health - 861456)	New Revenues / Fund Balance	BOH 3/12/26	\$50,409	\$56,872	(\$6,463) A	\$50,409 - \$56,872 in new revenues for the unspent grant funding from 2025 needs to be appropriated for additional spending authority. The Maternal and Child Health grant is federally and state funded and addresses priorities such as prenatal care, infant mortality reduction, child development, and access to healthcare services. The reporting grant cycle is October 1, 2025 through September 30, 2026. \$6,463 is being returned to fund balance due to 2025 expenses being reimbursed in 2026.
Douglas County Health Department - (Early Childhood Council CRRSA - 861627)	New Revenues	BOH 9/11/25	\$69,027	\$69,027	\$0 A	\$69,027 - 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.
Douglas County Health Department - (Chronic Disease Pilot - 861632)	New Revenues	BOH 3/12/26	\$100,000	\$100,000	\$0 A	\$100,000 - New revenues received from the Colorado Department of Public Health for grant period January 1, 2026 through June 30, 2026. This project supports the Douglas County Health Department in implementing the Colorado LPHA Chronic Disease Framework to prevent and manage chronic diseases in local communities.
Douglas County Health Department - (Overdose Fatality Review 861067)	New Revenues	BOH 3/12/26	\$19,999	\$19,999	\$0 A	\$19,999 - New revenues received from the Colorado Department of Public Health for grant period March 23, 2026 through August 31, 2026. The goal of the project is to reduce preventable overdose deaths in the county. Work funded through the contract includes recruiting necessary team members, developing overdose fatality review protocols and confidentiality processes, strengthening data systems, selecting cases for review, analyzing overdose trends, and creating processes to generate and track prevention recommendations.

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Douglas County Health Department - (Women, Infants, and Children (WIC) - 861451)	New Revenues / Fund Balance	BOH 9/11/25	\$342,007	\$389,654	(\$47,647) A/B	\$342,007 - \$389,654 in 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. \$47,647 is being returned to fund balance due to 2025 expenses being reimbursed in 2026.
Douglas County Health Department - (LPHA Mini Grant Firearm - 861064)	New Revenues	BOH 12/10/25	\$9,581	\$9,581	\$0 A	\$9,581 - New revenues from the Colorado Department of Public Health for the grant period December 1, 2025 through June 30, 2026. 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 / Fund Balance	BOH 9/11/25	\$262,251	\$262,820	(\$569) A	\$262,251 - 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. \$569 is being returned to fund balance due to 2025 expenses being reimbursed in 2026.
Douglas County Health Department - (Child Fatality Prevention Act - 861058)	New Revenues	BOH 9/11/25	\$12,038	\$12,038	\$0 A	\$12,038 - 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.
Douglas County Health Department - (Colorado Readiness Initiative - 861454)	New Revenues / Fund Balance	BOH 9/11/25	\$50,124	\$57,634	(\$7,510) A/B	\$50,124 - \$57,634 in 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. \$7,510 is being returned to fund balance due to 2025 expenses being reimbursed in 2026.
Douglas County Health Department - (PHEP - Public Health Emergency Preparedness- 861453)	New Revenues / Fund Balance	BOH 9/11/25	\$150,321	\$171,653	(\$21,332) A/B	\$150,321 - \$171,653 in 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. \$21,332 is being returned to fund balance due to 2025 expenses being reimbursed in 2026.

TOTAL DC HEALTH DEPARTMENT FUND

\$2,163,164 \$2,082,104 \$81,060

* The new amended budget for the DC Health Department Fund is \$5,621,931.

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LAW ENFORCEMENT AUTHORITY FUND - 220

Sheriff - (Other DUI Enforcement Grants - 803003)	New Revenues	06/24/25	\$29,834	\$29,834	\$0 A	\$29,834 - 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 the 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	03/24/26	\$33,000	\$33,000	\$0 A	\$33,000 - 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 6, 2026 through July 31, 2026.
			\$62,834	\$62,834	\$0	

* The new amended budget for the Law Enforcement Authority Fund is \$39,959,645.

ROAD SALES & USE TAX FUND - 230

CIP - (County Line / CO to Phillips -800461)	New Revenues / Fund Balance	07/08/25	\$5,164,240	\$4,896,716	\$267,424 A	\$5,164,240 - New revenues of \$3,396,974 received from CDOT and \$1,499,742 from received from the City of Centennial as reimbursement for work performed on the County Line Road widening project. \$267,424 of fund balance is being used for reimbursements received in 2025 and not used.
TOTAL ROAD SALES & USE TAX FUND			\$5,164,240	\$4,896,716	\$267,424	

* The new amended budget for the Road Sales & Use Tax Fund is \$109,999,865

PARKS & OPEN SPACE SALES & USE TAX FUND - 250

Community Development - (Historic Resources - 53600)	Restricted Fund Balance	County Manager Approved	\$99,050	\$0	\$99,050 B	\$99,050 - Restricted fund balance is being appropriated for Historic Preservation library exhibit display cases.
Community Development - (Historic Resources - 53600)	Restricted Fund Balance	01/13/26	\$75,000	\$0	\$75,000 B	\$75,000 - \$75,000 of restricted fund balance is being appropriated at this time to support Repository Management consulting services.
Community Development - (Historic Resources - 53600)	New Revenues		\$20,000	\$20,000	\$0 A	\$20,000 - New revenues will be received from the Town of Parker for work to re-imagine the Parker Heritage Center and create new displays and exhibits. The IGA was signed with the Town of Parker on 4/7/2026.
TOTAL OPEN SPACE SALES & USE TAX FUND			\$194,050	\$20,000	\$174,050	

* The new amended budget for the Parks and Open Space Sales & Use Tax Fund is \$34,778,061

TOTAL ALL FUNDS - 2026 SUPPLEMENTAL

\$9,016,864	\$8,396,250	\$620,514
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Douglas County Government
2026 Amended Budget Rollforward

Funds	2026 Adopted Budget	#26-01 Amended (3/24/26)	#26-02 Amended (5/12/26)	#26-03 Amended (6/23/26)	#26-04 Amended	#26-05 Amended	Total Amended Budget	% Change Adopted Budget	
Revenues									
100 General	193,473,464		7,737,049	1,334,596			202,545,109	4.7%	
200 Road & Bridge	68,004,400		222,822				68,227,222	0.3%	
210 Human Services	62,579,929						62,579,929	0.0%	
215 Developmental Disabilities	10,398,500						10,398,500	0.0%	
217 DC Health Department	992,315			2,082,104			3,074,419	100.0%	
220 Law Enforcement Authority	30,851,400			62,834			30,914,234	0.2%	
221 Safety and Mental Health	7,912,049						7,912,049	100.0%	
223 District Attorney JD23	2,087,533						2,087,533		
225 Infrastructure Fund	0						0		
230 Road Sales & Use Tax	49,495,080		1,509,494	4,896,716			55,901,290	12.9%	
235 Transportation Infrastructure Sales & Use Tax	21,897,800		849,838				22,747,638	3.9%	
240 Justice Center Sales & Use Tax	28,946,925						28,946,925	0.0%	
245 Rueter-Hess Recreation	716,000						716,000	100.0%	
250 Parks and Open Space Sales & Use Tax	20,042,909		595,000	20,000			20,657,909	3.1%	
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	200,000		1,271,600				1,471,600	635.8%	
280 Woodmoor Mountain	41,590						41,590	0.0%	
295 Rocky Mountain HIDTA	1,244,871		2,220,702				3,465,573	178.4%	
296 American Rescue Plan Act (ARPA)	0	18,931,662					18,931,662	100.0%	
297 Property Tax Relief	0						0		
330 Capital Expenditures	1,559,800						1,559,800	0.0%	
350 LID Capital Construction	85,200						85,200	0.0%	
390 Capital Replacement	0						0	0.0%	
410 Debt Service	0						0	0.0%	
620 Employee Benefits Self-Insurance	2,757,400						2,757,400	0.0%	
630 Liability and Property Self-Insurance	4,663,700						4,663,700	0.0%	
640 Medical Insurance Self-Insurance	35,536,083						35,536,083	0.0%	
Total All Funds	545,236,948	18,931,662	14,406,505	8,396,250	0	0	586,971,365	7.7%	
Expenditures									
	2026 Adopted Budget	#26-01 Amended (3/24/26)	#26-02 Amended (5/12/26)	#26-03 Amended (6/23/26)	#26-04 Amended	#26-05 Amended	Adjustments	Total Amended Budget	% Change
100 General	195,744,400	5,846,668	20,401,612	898,304				222,890,984	13.9%
200 Road & Bridge	84,034,627	3,526,920	2,269,213					89,830,760	6.9%
210 Human Services	66,594,132							66,594,132	0.0%
215 Developmental Disabilities	10,398,500			534,272				10,932,772	5.1%
217 DC Health Department	3,458,767			2,163,164				5,621,931	100.0%
220 Law Enforcement Authority	39,468,025	428,786		62,834				39,959,645	1.2%
221 Safety and Mental Health	9,555,395		316,833					9,872,228	3.3%
223 District Attorney JD23	16,928,303	30,000						16,958,303	0.2%
225 Infrastruce Fund	442,802		41,063					483,865	9.3%
230 Road Sales & Use Tax	93,698,671		10,386,954	5,164,240				109,249,865	16.6%
235 Transportation Infrastructure Sales & Use Tax	46,936,399		4,106,333					51,042,732	8.7%
240 Justice Center Sales & Use Tax	3,547,497	2,187,669	3,000,000					8,735,166	146.2%
245 Rueter-Hess Recreation	1,245,526	29,537	83,380					1,358,443	100.0%
250 Parks and Open Space Sales & Use Tax	23,285,711	1,003,280	10,045,020	194,050				34,528,061	48.3%
260 Conservation Trust	8,073,251		70,000					8,143,251	0.0%
265 Lincoln Station Sales Tax Improvement	50,000							50,000	0.0%
275 Waste Disposal	860,000	644,125	1,319,017					2,823,142	228.3%
280 Woodmoor Mountain	48,310							48,310	0.0%
295 Rocky Mountain HIDTA	1,219,971		2,220,702					3,440,673	182.0%
296 American Rescue Plan Act (ARPA)	0	28,371,217						28,371,217	100.0%
297 Property Tax Relief	0							0	
330 Capital Expenditures	1,224,497	249,101						1,473,598	20.3%
350 LID Capital Construction	2,500	596,446						598,946	23857.8%
390 Capital Replacement	0							0	0.0%
410 Debt Service	0							0	0.0%
620 Employee Benefits Self-Insurance	2,757,400							2,757,400	0.0%
630 Liability and Property Self-Insurance	4,663,700	10,156						4,673,856	0.2%
640 Medical Insurance Self-Insurance	36,536,083							36,536,083	0.0%
Total All Funds	650,774,467	42,923,905	54,260,127	9,016,864	0	0	756,975,363	16.3%	

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

	2024	2025	2025	2025	2026	2026
	Audited	Adopted	Amended	Estimated	Adopted	Amended
	Actuals	Budget	Budget	Actuals	Budget	Budget
1 Beginning Fund Balance	\$ 51,413,343	\$ 33,288,064	\$ 61,630,742	\$ 61,630,742	\$ 36,546,502	\$ 69,373,353
Revenues						
2 Taxes	\$ 113,769,987	\$ 139,056,500	\$ 139,056,500	\$ 137,989,761	\$ 145,662,100	\$ 145,662,100
3 Licenses and Permits	8,972,885	8,481,700	8,481,700	7,186,404	7,104,000	7,104,000
4 Intergovernmental	7,429,909	1,986,750	13,454,208	7,517,819	492,750	492,750
5 Charges for Services	29,242,934	26,294,425	26,791,825	30,652,888	30,466,964	30,466,964
6 Fines and Forfeits	181,520	156,200	180,111	212,827	197,800	197,800
7 Earnings on Investments	15,929,449	6,500,000	6,500,000	7,459,640	6,500,000	6,500,000
8 Donations and Contributions	506,245	260,000	260,000	321,604	260,000	260,000
9 Other Revenues	7,793,601	2,396,300	2,570,825	9,574,939	2,789,850	2,789,850
<i>Transfers In:</i>						
10 Capital Replacement Fund	990,000	603,000	603,000	603,000	399,922	399,922
11 Road & Bridge Fund	107,000	440,821	440,821	440,821	466,825	466,825
12 Transportation Fund	500,000	500,000	500,000	500,000	500,000	500,000
13 Justice Center Sales Tax Fund	26,663,462	27,729,150	28,046,100	28,229,072	29,244,575	29,244,575
14 Parks and Open Space Sales & Use Tax Fund			1,679,009	1,676,009	0	0
15 Road Sales Tax Fund-Engineering Svc	750,000	750,000	750,000	750,000	750,000	750,000
16 RMHIDTA	24,900	24,900	24,900	24,900	24,900	24,900
17 American Recovery Plan Act Fund	0	0	830,000	830,000	0	0
18 Property Tax Relief Fund	0	0	48,609	48,609	0	0
19 LID Capital Construction Fund	894,000	85,000	85,000	85,000	85,000	85,000
20 Medical Self-Insurance Fund	0	2,000,000	2,000,000	2,000,000	0	0
21 Total Transfers In	29,929,362	32,132,871	35,007,439	35,187,411	31,471,222	31,471,222
22 Supplemental Appropriation - #2 (5-12-26)						7,737,049
23 Supplemental Appropriation - #3 (6-23-26)						1,334,596
24 Total Revenues and Transfers In	\$ 213,755,893	\$ 217,264,746	\$ 232,302,608	\$ 236,103,292	\$ 224,944,686	\$ 234,016,331
Expenditures by Function						
25 Personnel	\$ 125,326,367	\$ 133,829,689	\$ 137,713,110	\$ 132,555,782	\$ 135,842,837	\$ 135,842,837
26 Supplies	7,887,968	7,638,134	8,041,893	7,430,860	7,602,096	7,602,096
27 Controllable Assets	407,675	1,180,378	717,963	583,244	1,182,578	1,182,578
28 Purchased Services	45,380,472	34,880,662	57,281,854	36,851,298	43,890,754	43,890,754
29 Building Materials	346	0	0	0	0	0
30 Fixed Charges	9,736,914	12,186,225	13,421,247	10,917,996	13,369,495	13,369,495
31 Debt Service	5,725,972	0	0	5,507,804	0	0
32 Grants and Contributions	2,355,684	986,470	1,592,784	907,251	786,656	786,656
33 Intergovernmental Support	592,929	603,548	606,668	556,844	603,548	603,548
34 Interdepartmental Charges	(11,547,502)	(11,494,167)	(11,494,167)	(11,601,809)	(11,203,564)	(11,203,564)
35 Capital Outlay	4,646,776	5,134,950	2,052,423	9,047,983	0	0
36 Computer Equipment	1,136,629	2,086,000	2,891,286	1,149,008	2,000,000	2,000,000
37 Vehicle Replacements	1,396,843	1,485,000	1,506,898	1,204,719	670,000	670,000
38 Contingency	0	2,000,000	610,148	0	1,000,000	1,000,000
<i>Transfers Out</i>						
39 To Law Enforcement Authority Fund	2,923,400	7,774,019	7,774,019	7,774,019	8,380,417	8,380,417
40 To Security and Mental Health Fund	625,000	200,000	200,000	200,000	780,000	780,000
41 To District Attorney Fund	0	12,580,171	12,849,375	12,849,375	14,840,770	14,840,770
42 To Capital Expenditures Fund	88,000	0	3,435,000	3,435,000	0	0
43 To Solid Waste Disposal Fund	275,950	0	3,000,000	3,000,000	0	0
44 To LID Capital Construction Fund	0	0	0	0	0	0
45 To Human Services Fund	3,858,140	4,195,916	4,195,916	3,884,871	3,573,825	3,573,825
46 To Medical Self-Insurance Fund	2,500,000	0	0	0	1,000,000	1,000,000
47 To Health Fund	2,123,247	2,106,435	2,106,435	2,106,435	2,466,452	2,466,452
48 Total Transfers Out	12,393,737	26,856,541	33,560,745	33,249,700	31,041,464	31,041,464
49 Encumbrances Re-appropriated (Supplemental #01-26)						5,846,668
50 Supplemental Appropriation - #2 (5-12-26)						20,401,612
51 Supplemental Appropriation - #3 (6-23-26)						898,304
52 Total Expenditures and Transfers Out	\$ 205,440,810	\$ 217,373,430	\$ 248,502,852	\$ 228,360,681	\$ 226,785,864	\$ 253,932,448
53 Change In Fund Balance	8,315,083	(108,684)	(16,200,244)	7,742,611	(1,841,178)	(19,916,117)
54 Ending Fund Balance	\$ 59,728,426	\$ 33,179,380	\$ 45,430,498	\$ 69,373,353	\$ 34,705,324	\$ 49,457,236
Fund Balance Detail						
55 Non-spendable Fund Balance	\$ 3,108,325	\$ 4,281,147	\$ 3,108,325	\$ 4,714,674	\$ 3,108,325	\$ 4,714,674
56 Restricted Fund Balance	19,686,825	11,379,319	13,387,222	13,680,949	13,375,462	13,288,883
57 Committed Fund Balance	3,724,698	5,000,000	5,000,000	12,915,795	5,000,000	2,650,000
58 Assigned Fund Balance - Required Per Policy	7,696,913	8,425,722	6,689,054	8,924,366	6,689,054	7,083,188
59 Assigned Fund Balance - Carry Forward	4,723,045	0	0	9,091,890	0	100,000
60 Assigned Fund Balance - Initiatives	20,625,000	6,500,000	12,125,000	16,771,095	6,350,000	21,100,000
61 Unassigned Fund Balance Available	2,099,837	15,706	5,120,897	3,274,584	182,483	520,491
62 Unrealized Gains & Losses Adjustment	(1,936,216)	(2,422,514)	0	0	0	0
63 Ending Fund Balance	\$ 59,728,426	\$ 33,179,380	\$ 45,430,498	\$ 69,373,353	\$ 34,705,324	\$ 49,457,236

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Adopted Budget	2026 Amended Budget
1 Beginning Fund Balance	\$ 1,211,239	\$ 175,000	\$ 749,580	\$ 749,580	\$ 168,492	\$ 698,219
<u>Revenues</u>						
2 Taxes	\$ 8,906,849	\$ 9,103,800	\$ 9,103,800	\$ 9,036,300	\$ 10,398,500	\$ 10,398,500
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	0	0	0	0	0	0
10 Transfers In	0	0	0	0	0	0
11 Total Revenues and Transfers In	\$ 8,906,849	\$ 9,103,800	\$ 9,103,800	\$ 9,036,300	\$ 10,398,500	\$ 10,398,500
<u>Expenditures by Function</u>						
12 Personnel	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13 Supplies	0	0	0	0	0	0
14 Purchased Services	8,289,362	8,466,490	8,466,490	8,407,989	8,820,605	8,820,605
15 Fixed Charges	133,425	136,600	136,600	135,859	155,975	155,975
16 Grants and Contributions	945,720	500,710	1,081,798	543,813	1,421,920	1,421,920
17 Interdepartmental Charges	0	0	0	0	0	0
18 Capital Outlay	0	0	0	0	0	0
19 Contingency	0	0	0	0	0	0
20 Transfers Out	0	0	0	0	0	0
21 Supplemental Appropriation (#3 - June 23, 2026)						534,272
22 Total Expenditures and Transfers Out	\$ 9,368,508	\$ 9,103,800	\$ 9,684,888	\$ 9,087,661	\$ 10,398,500	\$ 10,932,772
23 Change In Fund Balance	(461,659)	0	(581,088)	(51,361)	0	(534,272)
24 Ending Fund Balance	\$ 749,580	\$ 175,000	\$ 168,492	\$ 698,219	\$ 168,492	\$ 163,947
<u>Fund Balance Detail</u>						
25 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Restricted Fund Balance - Required per Policy	100,000	100,000	100,000	100,000	100,000	100,000
27 Restricted Fund Balance - Available		75,000	68,492	598,219	68,492	63,947
28 Committed Fund Balance	0	0	0	0	0	0
29 Assigned Fund Balance	649,580	0	0	0	0	0
30 Ending Fund Balance	\$ 749,580	\$ 175,000	\$ 168,492	\$ 698,219	\$ 168,492	\$ 163,947

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Adoped Budget	2026 Amended Budget
1 Beginning Fund Balance	\$ 1,548,598	\$ 1,688,365	\$ 2,557,191	\$ 2,557,191	\$ 2,024,055	\$ 3,234,768
<u>Revenues</u>						
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	4,099,648	241,943	5,832,863	3,373,258	0	0
4 Charges for Services	936,465	959,296	959,296	1,166,721	992,315	992,315
5 Earnings on Investments	0	0	0	0	0	0
6 Miscellaneous Revenues	114,870	0	70,037	42,455	0	0
7 Transfers In - General Fund	2,123,247	2,106,435	2,106,435	2,106,435	2,466,452	2,466,452
8 Supplemental Appropriation (#3 June 23, 2026)						2,082,104
9 Total Revenues and Transfers In	\$ 7,274,230	\$ 3,307,674	\$ 8,968,631	\$ 6,688,869	\$ 3,458,767	\$ 5,540,871
<u>Expenditures by Function</u>						
10 Personnel Services	\$ 4,424,672	\$ 2,835,054	\$ 6,887,713	\$ 4,533,674	\$ 2,834,687	\$ 2,834,687
11 Supplies	45,686	44,500	86,050	36,409	42,200	42,200
12 Controllable Assets	0	0	0	0	0	0
13 Purchased Services	1,014,618	336,758	1,565,635	958,448	336,758	336,758
14 Fixed Charges	38,174	23,644	31,223	32,767	45,122	45,122
15 Grants, Contributions, Indemnities	132,190	0	21,788	0	0	0
16 Interdepartmental Charges	166,660	0	286,533	152,418	0	0
17 Interdepartment Support	0	0	0	0	0	0
18 Capital Outlay - Vehicles	443,636	333,000	333,000	297,576	0	0
19 Contingency	0	300,000	300,000	0	200,000	200,000
20 Supplemental Appropriation (#3 June 23, 2026)						2,163,164
21 Total Expenditures and Transfers Out	\$ 6,265,637	\$ 3,872,956	\$ 9,511,942	\$ 6,011,292	\$ 3,458,767	\$ 5,621,931
22 Change in Fund Balance	1,008,593	(565,282)	(543,311)	677,577	0	(81,060)
23 Ending Fund Balance	\$ 2,557,191	\$ 1,123,083	\$ 2,013,880	\$ 3,234,768	\$ 2,024,055	\$ 3,153,708
<u>Fund Balance Detail</u>						
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	2,557,191	1,123,083	2,013,880	3,234,768	2,024,055	3,153,708
28 Ending Fund Balance	\$ 2,557,191	\$ 1,123,083	\$ 2,013,880	\$ 3,234,768	\$ 2,024,055	\$ 3,153,708

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Adopted Budget	2026 Amended Budget
1 Beginning Fund Balance	\$ 7,645,303	\$ 7,835,110	\$ 8,457,982	\$ 8,457,982	\$ 7,776,358	\$ 9,628,190
Revenues						
2 Taxes	\$ 28,141,359	\$ 27,987,600	\$ 27,987,600	\$ 27,877,432	\$ 27,312,000	\$ 27,312,000
3 Intergovernmental	65,858	0	89,000	84,561	0	0
4 Charges for Services	2,209,656	2,166,800	2,166,800	2,313,969	2,249,000	2,249,000
5 Fines and Forfeits	954,923	1,005,400	1,005,400	958,913	960,400	960,400
6 Earnings on Investments	630,059	400,000	400,000	627,427	300,000	300,000
7 Donations and Contributions						
8 Miscellaneous Revenues	4,681	0	7,301	64,794	0	0
9 Other Financing Sources	66,225	0	0	42,550	30,000	30,000
10 Transfers In - General Fund	2,923,400	7,774,019	7,774,019	7,774,019	8,380,417	8,380,417
11 Supplemental Appropriation (#3 June 23, 2026)						62,834
12 Total Revenues and Transfers In	\$ 34,996,161	\$ 39,333,819	\$ 39,430,120	\$ 39,743,664	\$ 39,231,817	\$ 39,294,651
Expenditures by Function						
13 Personnel	\$ 27,773,772	\$ 31,901,173	\$ 31,895,673	\$ 30,957,227	\$ 33,263,610	\$ 33,263,610
14 Supplies	637,908	831,100	884,231	770,670	611,450	611,450
15 Controllable Assets	48,218	104,400	123,705	149,294	40,000	40,000
16 Purchased Services	673,574	997,700	1,150,300	770,104	985,850	985,850
17 Fixed Charges	2,957,271	3,000,377	3,175,610	3,169,515	2,958,115	2,958,115
18 Debt Service	137,548	0	0	135,100	0	0
19 Grants and Contributions	2,245	60,000	60,100	60,114	0	0
20 Capital Outlay	1,952,946	2,495,100	2,779,236	2,561,433	1,509,000	1,509,000
21 Contingency	0	100,000	24,900	0	100,000	100,000
22 Encumbrances Re-appropriated (Supplemental #01-26)						428,786
23 Supplemental Appropriation (#3 June 23, 2026)						62,834
24 Total Expenditures and Transfers Out	\$ 34,183,482	\$ 39,489,850	\$ 40,093,755	\$ 38,573,456	\$ 39,468,025	\$ 39,959,645
25 Change In Fund Balance	812,679	(156,031)	(663,635)	1,170,208	(236,208)	(664,994)
26 Ending Fund Balance	\$ 8,457,982	\$ 7,679,079	\$ 7,794,347	\$ 9,628,190	\$ 7,540,150	\$ 8,963,196
Fund Balance Detail						
27 Non-spendable Fund Balance	\$ 9,010	\$ 17,392	\$ 17,392	\$ 26,959	\$ 0	\$ 26,959
28 Restricted Fund Balance - Required per policy	7,520,700	6,983,306	7,364,669	8,735,670	7,193,306	8,070,676
29 Restricted Available - Available	928,272	678,381	412,286	865,561	346,844	865,561
30 Committed Fund Balance	0	0	0	0	0	0
31 Ending Fund Balance	\$ 8,457,982	\$ 7,679,079	\$ 7,794,347	\$ 9,628,190	\$ 7,540,150	\$ 8,963,196

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Adopted Budget	2026 Amended Budget
1 Beginning Fund Balance	\$ 105,668,807	\$ 96,605,934	\$ 102,253,053	\$ 102,253,053	\$ 99,442,672	\$ 110,560,995
Revenues						
2 Taxes	\$ 42,681,098	\$ 44,045,200	\$ 44,367,700	\$ 45,185,315	\$ 45,995,080	\$ 45,995,080
3 Intergovernmental	682,112	0	0	6,933,093	0	0
4 Earnings on Investments	3,679,814	2,200,000	2,200,000	4,049,871	3,500,000	3,500,000
5 Other Revenues	3,476,726	0	2,893,943	2,894,203	0	0
6 Transfers In	0	0	0	0	0	0
7 Supplemental Appropriation - #2 (5-12-26)						1,509,494
8 Supplemental Appropriation - #3 (6-23-26)						4,896,716
9 Total Revenues and Transfers In	\$ 50,519,750	\$ 46,245,200	\$ 49,461,643	\$ 59,062,482	\$ 49,495,080	\$ 55,901,290
Expenditures by Function						
10 Purchased Services	2,660,058	2,820,000	8,229,380	4,992,612	4,260,562	4,260,562
11 Intergovernmental Support	30,702,928	27,515,732	27,514,892	21,642,966	21,243,117	21,243,117
12 Interdepartmental Charges	0	0	0	0	0	0
13 Capital Projects/Re-Appropriation	10,972,115	68,091,203	69,668,465	23,368,962	68,194,992	68,194,992
14 Transfers Out:						
15 To General Fund	750,000	750,000	750,000	750,000	750,000	750,000
16 To Infrastructure Fund	8,850,402	0	0	0	0	0
17 Total Transfers Out	9,600,402	750,000	750,000	750,000	750,000	750,000
18 Supplemental Appropriation - #2 (5-12-26)						10,386,954
19 Supplemental Appropriation - #3 (6-23-26)						5,164,240
20 Total Expenditures and Transfers Out	\$ 53,935,503	\$ 99,176,935	\$ 106,162,737	\$ 50,754,541	\$ 94,448,671	\$ 109,999,865
21 Change In Fund Balance	(3,415,754)	(52,931,735)	(56,701,094)	8,307,941	(44,953,591)	(54,098,575)
22 Ending Fund Balance	\$ 102,253,053	\$ 43,674,199	\$ 45,551,959	\$ 110,560,995	\$ 54,489,081	\$ 56,462,420
Fund Balance Detail						
23 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
24 Restricted Fund Balance - Required Per Policy	64,084,610	4,824,520	5,146,164	6,106,248	5,149,508	5,149,508
25 Restricted Fund Balance - Available	38,168,444	38,849,679	40,405,795	104,454,746	49,339,573	51,312,912
26 Committed Fund Balance	0	0	0	0	0	0
27 Assigned Fund Balance	0	0	0	0	0	0
28 Ending Fund Balance	\$ 102,253,053	\$ 43,674,199	\$ 45,551,959	\$ 110,560,995	\$ 54,489,081	\$ 56,462,420

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Adopted Budget	2026 Amended Budget
1 Beginning Fund Balance	\$ 49,512,339	\$ 45,258,195	\$ 55,751,331	\$ 55,751,331	\$ 52,558,168	\$ 57,884,244
<u>Revenues</u>						
2 Taxes	\$ 18,139,467	\$ 18,719,209	\$ 18,794,209	\$ 19,203,759	\$ 19,547,909	\$ 19,547,909
3 Intergovernmental	6,434	0	896,633	293,538	0	0
4 Charges for Services	0	25,000	25,000	0	0	0
5 Earnings on Investments	3,003,252	400,000	2,900,000	3,154,251	400,000	400,000
6 Other Revenues	618,909	85,000	85,000	150,006	95,000	95,000
7 Transfer In	0	0	0	0	0	0
8 Supplemental Appropriation - #2 (5-12-26)						595,000
9 Supplemental Appropriation - #3 (6-23-26)						20,000
10 Total Revenues and Transfers In	\$ 21,768,061	\$ 19,229,209	\$ 22,700,842	\$ 22,824,458	\$ 20,042,909	\$ 20,657,909
<u>Expenditures by Function</u>						
11 Personnel	\$ 1,942,358	\$ 2,380,738	\$ 2,422,920	\$ 2,210,982	\$ 2,355,416	\$ 2,355,416
12 Supplies	164,221	423,330	265,680	167,260	423,330	423,330
13 Controllable Assets	36,168	0	0	4,339	0	0
14 Purchased Services	1,359,883	934,500	2,374,201	1,300,641	934,500	934,500
15 Fixed Charges	286,385	267,084	267,084	326,504	247,883	247,883
16 Grants, Contributions, Indemnities	5,500,000	0	9,050,000	8,478,072	10,250,000	10,250,000
17 Intergovernmental Support	4,332,072	3,748,842	3,833,842	4,607,152	3,914,582	3,914,582
18 Capital Outlay	1,483,296	0	7,211,446	1,546,447	4,695,000	4,695,000
19 Vehicle Replacements	174,687	0	123,081	124,140	365,000	365,000
20 Contingency	0	100,000	90,000	0	100,000	100,000
21 Transfers Out:						
22 General Fund	0	0	1,676,009	1,676,009	0	0
23 Rueter Hess Recreation Area	250,000	250,000	250,000	250,000	250,000	250,000
24 Total Transfers Out	250,000	250,000	1,926,009	1,926,009	250,000	250,000
25 Encumbrances Re-appropriated (Supplemental #01-26)						1,003,280
26 Supplemental Appropriation - #2 (5-12-26)						10,045,020
27 Supplemental Appropriation - #3 (6-23-26)						194,050
28 Total Expenditures and Transfers Out	\$ 15,529,069	\$ 8,104,494	\$ 27,564,263	\$ 20,691,546	\$ 23,535,711	\$ 34,778,061
29 Change In Fund Balance	6,238,992	11,124,715	(4,863,421)	2,132,913	(3,492,802)	(14,120,152)
30 Ending Fund Balance	\$ 55,751,331	\$ 56,382,910	\$ 50,887,910	\$ 57,884,244	\$ 49,065,366	\$ 43,764,092
<u>Fund Balance Detail</u>						
31 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
32 Restricted Fund Balance - Required Per Policy	2,416,228	875,449	1,016,373	4,454,490	887,571	987,899
33 Restricted Fund Balance - Available	53,335,103	55,507,461	49,871,537	53,429,754	48,177,795	42,776,193
34 Committed Fund Balance	0	0	0	0	0	0
35 Assigned Fund Balance	0	0	0	0	0	0
36 Ending Fund Balance	\$ 55,751,331	\$ 56,382,910	\$ 50,887,910	\$ 57,884,244	\$ 49,065,366	\$ 43,764,092