

MEETING DATE: April 10, 2018

STAFF PERSON RESPONSIBLE: Kim Hirsch, Budget Manager

DESCRIPTION: Resolution Supplementing the 2018 Adopted Budget to Appropriate Unanticipated Revenues and Appropriate Restricted, Committed, Assigned, and Unassigned Fund Balances in the Amount of \$6,762,480.

SUMMARY: This resolution, through this 3rd supplemental budget, amends the fiscal year 2018 Adopted Budget by increasing appropriations for new revenues not anticipated in the 2018 Adopted Budget, projects and unspent balances being carried over from the prior fiscal year, and new 2018 initiatives as follows:

General Fund	\$1,396,622
Road & Bridge Fund	\$1,110,078
Human Services Fund	\$ 191,343
Law Enforcement Authority Fund	\$1,473,877
Road Sales & Use Tax Fund	\$ 429,908
Parks Sales & Use Tax Fund	\$ 43,447
Conservation Trust Fund	\$1,700,005
HIDTA Fund	\$ (18,669)
Capital Expenditures Fund	\$ 435,869
Total	\$6,762,480

General Fund

The total amendment to the General Fund is \$1,396,622. Prior year fund balance allows for unspent project and program balances to be carried forward in the amount of \$600,962. The significant projects are the LUCI Implementation \$109,909, on-going Water Initiatives \$224,828, and the Highlands Ranch Mansion improvements, \$179,997. Unassigned fund balance in the amount of \$511,300 is needed to authorize spending authority for an adjustment that was made to base salaries and benefits that placed monies proposed for new positions into fund balance. These dollars were intended to be appropriated in the 2018 Adopted Budget. Finally, \$104,460 of unassigned fund balance is for the purchase of additional equipment that will enable the Douglas County Sheriff Office to effectively and safely respond to critical incidents within Douglas County; and \$179,900 for contract part-time temporary help for Human Resources. The attached documentation provides more detail of these break-outs.

Road & Bridge Fund

Due to timing issues surrounding weather, voucher submission, payment to vendors, and the submission of the proposed 2018 budget several capital improvement projects received too little budget via the “re-appropriation” process during the 2018 budget preparation. As a result, \$1,110,078 will be appropriated at this time. Budget reconciles the re-appropriation schedule on an annual basis after the 2017 year-end close is complete.

Human Services Fund

\$191,343 of new revenues will offset the cost associated with collaborative efforts between the Human Services department and Auckland University on a predictive risk modeling project. Douglas County will serve as the fiscal agent for these grant monies. Other funding partners include Larimer County Human Services and the Casey Family Foundations.

Law Enforcement Authority Fund

The Law Enforcement Authority Fund is requesting new appropriations totaling \$1,473,877. Of this amount \$356,207 is for the purchase of additional equipment that will enable the Douglas County Sheriff Office to effectively and safely respond to critical incidents within Douglas County. The remaining funds, \$1,117,670 are needed to authorize spending authority for an adjustment that was made to base salaries and benefits that placed monies proposed for new positions into fund balance. These dollars were intended to be appropriated in the 2018 Adopted Budget.

Road Sales & Use Tax Fund

Due to timing issues surrounding weather, voucher submission, payment to vendors, and the submission of the proposed 2018 budget several capital improvement projects received too little budget via the “re-appropriation” process during the 2018 budget preparation. As a result, \$429,908 will be appropriated at this time. Budget reconciles the re-appropriation schedule on an annual basis after the 2017 year-end close is complete.

Parks Sales & Use Tax Fund

Prior year assigned fund balance allows for unspent project and program balances to be carried forward in the amount of \$43,447. Dollars will be used towards the East-West Regional Trail, \$38,164 and the Fairgrounds Regional Park \$5,283.

Conservation Trust Fund

Prior year committed balance allows for unspent project and program balances to be carried forward in the amount of \$1,700,005. Dollars will be used towards the East-West Regional Trail \$1,000,005, Lone Tree Entertainment District- DC contribution \$500,000, and Fairgrounds Regional Park, \$200,000.

Rocky Mountain High Intensity Drug Trafficking Fund

Reduction of revenues totaling (\$18,669). These dollars are reprogramming of funds for a local task force.

Capital Expenditures Fund

The Capital Expenditures Fund is requesting to carry forward unspent funds from 2017 for unfinished projects totaling \$435,869 as follows:

Fairgrounds	\$ 37,000
Facilities Administration Building	\$ 41,162
Galen Buck Facility	\$357,707
Total	\$435,869

Summary

The total request for the second supplemental is for \$6,762,480. The new amended budget for Douglas County will be \$438,894,475 or a 12.3% increase in the 2018 adopted budget.

Total supplemental requests to date is \$52,849,174/ 2018 Adopted Budget \$390,795,301 = 12.3%

Each Supplemental amends the adopted budget. After the current supplemental is presented and appropriated by the Board of County Commissioners, Budget will publish a revised spreadsheet reflecting how the budget has been amended.

RECOMMENDED ACTION:

Approve Resolution

REVIEW:

Martha Marshall	Completed	04/05/2018 10:22 AM
Legal Department	Completed	04/05/2018 12:37 PM
Finance Department	Completed	04/06/2018 11:30 AM
County Administration	Completed	04/06/2018 11:47 AM
Board of County Commissioners	Completed	04/10/2018 2:30 PM

**THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO**

**RESOLUTION SUPPLEMENTING THE 2018 ADOPTED BUDGET TO
APPROPRIATE UNANTICIPATED REVENUES AND APPROPRIATE RESTRICTED,
COMMITTED, ASSIGNED, AND UNASSIGNED FUND BALANCES IN THE AMOUNT
OF \$6,762,480.**

WHEREAS, the Board of County Commissioners adopted the 2018 annual County budget in accordance with Colorado law; and

WHEREAS, pursuant to section 29-1-109(1)(b), C.R.S., the Board of County Commissioners may authorize the expenditure of unanticipated revenues or revenues not assured at the time of the adoption of the budget by enacting a supplementary budget and appropriation; and

WHEREAS, notice of this supplemental appropriation has been published as provided by law and considered at a public meeting of the Board of County Commissioners held on Tuesday, April 10, 2018 at 100 Third Street, Castle Rock, Colorado, beginning at 2:30 PM or as soon thereafter as possible.

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of the County of Douglas, Colorado that the 2018 appropriations and budgets be supplemented as follows:

General Fund	\$1,396,622
Road & Bridge Fund	\$1,110,078
Human Services Fund	\$ 191,343
Law Enforcement Authority Fund	\$1,473,877
Road Sales & Use Tax Fund	\$ 429,908
Parks Sales & Use Tax Fund	\$ 43,447
Conservation Trust Fund	\$1,700,005
RMHIDTA Fund	\$ (18,669)
Capital Expenditures Fund	\$ 435,869
Total	\$6,762,480

PASSED AND ADOPTED this ____ day of April, 2018, in Castle Rock, Douglas County, Colorado.

**THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO**

BY:

LORA L. THOMAS, Chair

ATTEST:

EMILY WRENN, Deputy Clerk

DOUGLAS COUNTY
 SUPPLEMENTAL BUDGET DETAIL by FUND - (#03-18)
 10-Apr-18

GENERAL FUND

	Use of Funds	Source of Funds	
		Assigned Fund Balance	Unassigned Fund Balance
<u>2017 Projects & Programs Carried over to 2018</u>			
Water Initiatives	\$ 224,828	\$ 224,828	
Emergency Storm Drainage	515	515	
Highlands Ranch Mansion Renovations	179,997	179,997	
Total 2017 Projects & Programs Carried over to 2018	\$ 405,340	\$ 405,340	
<u>Technology - 2017 Carried Over to 2018</u>			
IT Infrastructure	\$ 35,140	\$ 35,140	
Financial System Software Development	1,573	1,573	
LUCI Implementation	109,909	109,909	
Assessor - Mobile Field Collection Data	49,000	49,000	
Total Technology - 2017 Carried Over to 2018	\$ 195,622	\$ 195,622	
<u>Additional Expenditures not Included in the 2018 Adopted Budget</u>			
Salary / Benefits	\$ 511,300		\$ 511,300
Miscellaneous equipment for the safety of officers and citizens of Douglas County	104,460		104,460
Human Resources Contract Help - Talent Management System	179,900		179,900
Total Additional Expenditures not Included in the 2018 Adopted Budget	\$ 795,660		\$ 795,660
TOTAL INCREASE IN GENERAL FUND	\$ 1,396,622	\$ 600,962	\$ 795,660

2017 Projects & Programs Carried over to 2018 - \$405,340

\$405,340 of 2017 committed and assigned fund balance is being requested to be carried forward into 2018 for project and programs that span multiple years prior to completion. Below is a complete listing of the programs:

- \$224,828 - Water Initiatives (Water alternatives program - assist homeowners and small domestic providers in developing their water supply alternatives by funding feasibility analyses to evaluate options, infrastructure pre-design and engineering, and estimated project costs)
- \$515 - Emergency Storm Drainage
- \$179,997 - Highlands Ranch Mansion Renovation

Technology - 2017 Carried Over to 2018 - \$195,622

IT Infrastructure - \$35,140 in remaining 2017 dollars are dedicated monies for the replacement of the county's technology infrastructure which included networks, storage, servers,

Financial System Software Development - \$1,573 is being reappropriated in 2018. These are remaining monies dedicated to support and enhancement of the County's finance system (JD Edwards) and will be used in 2018 to update JDE to the latest tools release and continued implementation of a report writing application for JDE users.

LUCI Implementation - \$109,909 - of assigned fund balance is being requested to be carried forward for the LUCI project. This project is proving to be cost-effective programs for open, transparent and accountable governance. To date, the program has delivered Open Data, Open Budget, Open Expenditures, and Open Fund Balance applications, citizen engagement tools such as DougCoConnect and NearMeDC, as well as data sharing partnerships with all municipalities with Douglas County. This function will be used to continue development and delivery of these efficient tools and innovative services.

Mobile Field Collection Data - Assessor - \$49,000

DOUGLAS COUNTY
SUPPLEMENTAL BUDGET DETAIL by FUND - (#03-18)
10-Apr-18

GENERAL FUND

Salary / Benefits - Clerk & Recorder - \$511,300

\$511,300 of assigned fund balance is being requested due to an adjustment that was made to base salaries and benefits that placed monies proposed for new positions in fund balance. These dollars were meant to be appropriated in the 2018 Adopted Budget. This request appropriates the necessary funds for all authorized positions.

Miscellaneous Equipment for Officer and Citizen Safety - \$104,460

\$104,460 of assigned fund balance is being requested to purchase additional equipment that is needed to safely and effectively handle major and critical incidents in the County. All equipment relates directly to the safety of the officers and the citizens of Douglas County. The list of the equipment requested is below:

Tactical Emergency Casualty Care - Personal (All Patrol/Civil)	\$ 780
Rifle Plates for insertion in vests	66,850
Replacement and new employee vests to include level III and new rifle plates	35,000
Molle mounts for BWS for external rifle plate carriers	1,830
TOTAL	\$ 104,460

Contract Help - Human Resources - \$179,900

\$179,900 of unassigned fund balance is being requested for the Human Resources department for additional temporary part-time staffing. This dollars are need to provide daily services to County employees and special project work during 2018. Additionally, efficiencies are expected to be gained from the upcoming implementation of a Talent Management System, which will provide enhanced HR services countywide.

*This supplemental will be increasing the General Fund by 1.07%. The new amended budget for the General Fund is \$159,437,014.

**Douglas County Government
General Fund (Fund 100)
Fund Summary - Budget**

	2016 Audited Actuals	2017 Adopted Budget	2017 Amended Budget	2017 Estimated Actuals	2018 Adopted Budget	2018 Amended Budget
1 Beginning Fund Balance	\$ 57,290,484	\$ 42,645,999	\$ 61,755,535	\$ 61,755,535	\$ 45,397,290	\$ 42,393,806
Revenues						
2 Taxes	\$ 75,603,548	\$ 75,180,095	\$ 75,180,095	\$ 74,745,995	\$ 79,390,489	\$ 79,390,489
3 Licenses and Permits	8,475,244	7,660,100	7,660,100	8,307,862	8,078,850	8,078,850
4 Intergovernmental	2,938,797	1,164,471	3,415,509	2,367,613	464,350	464,350
5 Charges for Services	18,834,572	17,046,406	17,046,406	19,901,624	21,055,956	21,055,956
6 Fines and Forfeits	168,284	155,800	155,800	153,457	564,632	564,632
7 Earnings on Investments	1,256,797	1,200,000	1,200,000	1,056,765	1,200,000	1,200,000
8 Donations and Contributions	344,248	294,846	294,846	362,421	300,000	300,000
9 Other Revenues	2,097,635	634,804	1,186,434	2,184,528	493,173	493,172
10 Transfers In:						
11 From Capital Replacement Fund	324,038	2,232,000	2,232,000	2,232,000	693,000	693,000
12 From Justice Center Sales Tax Fund	15,076,072	16,459,584	18,429,884	17,607,299	19,038,682	19,038,682
13 From Road Sales Tax Fund-Engineering Svc	500,000	500,000	500,000	500,001	500,000	500,000
14 From HSDTA	18,508	24,900	24,900	19,444	24,900	24,900
15 Total Transfers In	15,918,618	19,216,484	21,186,784	20,358,744	20,256,582	20,256,582
16 Total Revenues and Transfers In	\$ 125,637,742	\$ 122,553,005	\$ 127,325,973	\$ 129,439,006	\$ 131,804,031	\$ 131,804,031
Expenditures by Function						
17 Personnel	\$ 76,675,937	\$ 83,460,924	\$ 83,305,337	\$ 83,305,337	\$ 87,382,521	\$ 87,382,521
18 Supplies	4,846,140	3,321,507	3,494,968	3,494,968	6,192,817	6,192,817
19 Controllable Assets	765,982	969,725	1,080,828	1,080,828	1,142,538	1,142,538
20 Purchased Services	27,238,929	31,504,918	38,264,580	38,264,580	30,339,562	30,339,562
21 Building Materials	1,275	0	0	0	0	0
22 Fixed Charges	6,656,633	9,939,961	9,957,461	9,957,461	8,800,692	8,800,692
23 Grants and Contributions	5,915,713	3,247,989	3,574,180	3,574,180	852,499	852,499
24 Intergovernmental Support	314,018	1,474,884	446,884	446,884	517,474	517,474
25 Interdepartmental Charges	(7,918,808)	(5,484,935)	(5,484,935)	(5,484,935)	(7,996,598)	(7,996,598)
26 Capital Outlay	397,169	797,500	8,135,386	8,135,386	93,000	93,000
27 Computer Equipment	1,706,373	1,000,000	707,411	707,411	1,000,000	1,000,000
28 Vehicle Replacements	910,759	2,581,000	3,213,510	3,213,510	723,000	723,000
29 Major Maintenance	11,944	0	672,639	672,639	0	-
30 Contingency	0	1,500,000	776,179	776,179	1,450,329	1,450,329
31 Transfers Out						
32 To Infrastructure Fund	0	0	0	0	16,200,000	16,200,000
33 To Capital Expenditures Fund	800,000	0	1,240,000	1,240,000	802,000	802,000
34 To Human Services Fund	2,600,626	3,135,000	3,135,000	3,135,000	2,071,865	2,071,865
35 To Medical Self Insurance Fund	250,000	0	0	0	0	0
35 Total Transfers Out	3,650,626	3,135,000	4,375,000	4,375,000	19,073,865	19,073,865
36 Supplemental Appropriation (#01-18)						4,750,000
37 Unexpended but Encumbered				(3,718,693)		
38 Encumbrances Re-appropriated (Supplemental #02-18)						3,718,693
39 Supplemental Appropriation (#03-18)						1,396,622
40 Total Expenditures and Transfers Out	\$ 121,172,691	\$ 137,448,473	\$ 152,699,428	\$ 148,800,735	\$ 149,571,699	\$ 159,437,014
41 Change In Fund Balance	4,465,051	(14,895,467)	(25,373,455)	(19,361,729)	(17,767,668)	(27,632,983)
42 Ending Fund Balance	\$ 61,755,535	\$ 27,750,532	\$ 36,382,080	\$ 42,393,806	\$ 27,629,622	\$ 14,760,823
Fund Balance Detail						
43 Non-spendable Fund Balance	\$ 1,524,646	\$ 337,071	\$ 337,071	\$ 1,524,646	\$ 1,524,646	\$ 1,524,646
44 Restricted Fund Balance	7,679,913	6,119,897	6,119,897	7,106,562	7,106,562	7,106,562
45 Committed Fund Balance	5,230,796	11,500,000	11,500,000	7,387	7,387	7,387
46 Assigned Fund Balance	38,631,228	7,686,000	12,379,000	16,355,314	16,355,314	3,336,822
47 Unassigned Fund Balance	8,688,952	2,107,563	6,046,112	17,399,897	2,635,713	2,785,406
48 Ending Fund Balance	\$ 61,755,535	\$ 27,750,532	\$ 36,382,080	\$ 42,393,806	\$ 27,629,622	\$ 14,760,823

DOUGLAS COUNTY
 SUPPLEMENTAL BUDGET DETAIL by FUND - (#03-18)
 10-Apr-18

ROAD & BRIDGE FUND

2017 Unspent Project Dollars Carried over to 2018

Contracted Maintenance of Cond
 ROX - US 85 South Connector
 US 85 Corridor Improvements
 Emergency Storm Drainage
 Stormwater Priority Projects
 Tomah / I-25 West Frontage Road

Total 2017 Unspent Project Dollars Carried over to 2018

TOTAL INCREASE IN ROAD & BRIDGE FUND

2017 Unspent Projects Carried Over to 2018 - \$1,110,078

Use of Funds	Source of Funds
	Assigned Fund Balance
\$ 206,055	\$ 206,055
2,407	2,407
521,081	521,081
230,868	230,868
132,489	132,489
17,178	17,178
\$ 1,110,078	\$ 1,110,078
\$ 1,110,078	\$ 1,110,078

\$1,110,078 - During the 2018 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 2017. These unspent funds were then recognized in the 2018 adopted budget. However, these six projects did not advance as far as anticipated in 2017 causing too little budget to be appropriated at budget adoption. This supplemental request will place the additional funding into the appropriate CIP for spending in 2018.

*This supplemental is increasing appropriations in the Road & Bridge Fund for Capital Improvement Project dollars that were not placed in the 2018 budget during the annual reappropriation exercise in the amount of \$1,110,078. The new amended budget for the Road & Bridge Fund is \$77,988,098.

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

	2016 Audited Actuals	2017 Adopted Budget	2017 Amended Budget	2017 Estimated Actuals	2018 Adopted Budget	2018 Amended Budget
1 Beginning Fund Balance	\$ 39,877,639	\$ 25,730,334	\$ 31,911,317	\$ 31,911,317	\$ 30,003,719	\$ 34,861,577
Revenues						
2 Taxes	\$ 34,696,726	\$ 33,920,421	\$ 35,320,421	\$ 37,166,602	\$ 41,695,334	\$ 41,695,334
3 Licenses and Permits	960,043	388,200	388,200	865,101	610,000	610,000
4 Intergovernmental	9,412,588	9,060,000	9,512,984	10,130,176	9,498,018	9,498,018
5 Charges for Services	18,800	0	0	19,350	10,000	10,000
6 Fines and Forfeits	0	0	0	0	0	0
7 Earnings on Investments	3,048	0	0	5,985	0	0
8 Donations and Contributions	0	0	0	0	0	0
9 Other Revenues	304,232	0	99,123	487,942	250,000	250,000
<i>Transfers In:</i>						
10 From Capital Replacement Fund	900,000	6,000,000	6,000,000	6,000,000	0	0
11 Total Transfers In	<u>900,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>0</u>	<u>0</u>
12 Total Revenues and Transfers In	<u>\$ 46,295,437</u>	<u>\$ 49,368,621</u>	<u>\$ 51,320,728</u>	<u>\$ 54,675,156</u>	<u>\$ 52,063,352</u>	<u>\$ 52,063,352</u>
Expenditures by Function						
13 Personnel	\$ 8,626,593	\$ 9,977,045	\$ 9,870,545	\$ 9,870,545	\$ 10,438,193	\$ 10,438,193
14 Supplies	581,350	1,651,051	1,495,060	1,495,060	1,636,051	1,636,051
15 Controllable Assets	245,228	27,600	103,432	103,432	57,600	57,600
16 Purchased Services	1,779,832	1,003,294	1,219,705	1,219,705	1,296,594	1,296,594
17 Building Materials	4,788,876	5,402,331	5,016,010	5,016,010	5,540,349	5,540,349
18 Fixed Charges	3,518,519	3,277,480	3,306,980	3,306,980	3,912,775	3,912,775
19 Grants and Contributions	(723,760)	100,000	100,000	100,000	100,000	100,000
20 Intergovernmental Support	7,034,175	9,766,115	9,739,106	9,739,106	8,603,163	8,603,163
21 Equipment Replacement Charges	2,473,936	6,023,000	7,374,019	7,374,019	4,000,000	4,000,000
22 Pavement Management	0	15,000,000	18,509,759	15,729,805	18,000,000	18,000,000
23 Traffic Signal Management	0	400,000	400,000	400,000	600,000	600,000
24 Emergency Storm Drainage	0	0	0	-	4,350,000	4,350,000
25 Capital Projects	14,937,010	11,430,326	10,311,961	1,054,809	10,658,719	10,658,719
26 Contingency	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<i>Transfers Out:</i>						
28 To Capital Expenditures Fund	11,000,000	0	0	0	2,000,000	2,000,000
29 Total Transfers Out	<u>11,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000,000</u>	<u>2,000,000</u>
30 Unexpended but Encumbered				(4,684,576)		
31 Encumbrances Re-appropriated (Supplemental #02-18)						4,684,576
32 Supplemental Appropriation (#03-18)						1,110,078
33 Total Expenditures and Transfers Out	<u>\$ 54,261,759</u>	<u>\$ 65,058,242</u>	<u>\$ 68,446,577</u>	<u>\$ 51,724,895</u>	<u>\$ 72,193,444</u>	<u>\$ 77,988,098</u>
34 Change In Fund Balance	(7,966,322)	(15,689,621)	(17,125,849)	2,950,261	(20,130,092)	(25,924,746)
35 Ending Fund Balance	<u>\$ 31,911,317</u>	<u>\$ 10,040,713</u>	<u>\$ 14,785,468</u>	<u>\$ 34,861,577</u>	<u>\$ 9,873,628</u>	<u>\$ 8,936,830</u>
Fund Balance Detail						
36 Non-spendable Fund Balance	\$ 2,441,027	\$ 2,359,162	\$ 2,359,162	\$ 2,359,162	\$ 2,441,027	\$ 2,359,162
37 Restricted Fund Balance	0	0	0	0	0	0
38 Committed Fund Balance	16,054,910	1,000,000	1,000,000	-	0	0
39 Assigned Fund Balance	13,415,380	6,681,551	11,426,306	32,502,415	7,432,601	6,577,668
40 Ending Fund Balance	<u>\$ 31,911,317</u>	<u>\$ 10,040,713</u>	<u>\$ 14,785,468</u>	<u>\$ 34,861,577</u>	<u>\$ 9,873,628</u>	<u>\$ 8,936,830</u>

DOUGLAS COUNTY
 SUPPLEMENTAL BUDGET DETAIL by FUND - (#03-18)
 10-Apr-18

HUMAN SERVICES FUND

	Use of Funds	Source of Funds
<u>Additional Expenditures not Included in the 2018 Adopted Budget - Funded by New Revenues</u>		New Revenues
Predictive Risk Modeling Project	\$ 191,343	\$ 191,343
Total Additional Expenditures not Included in the 2018 Adopted Budget - Funded by New Revenues	\$ 191,343	\$ 191,343
TOTAL INCREASE IN HUMAN SERVICES FUND	\$ 191,343	\$ 191,343

Predictive Risk Modeling Project - \$191,343

The Department of Human Services is collaborating with Auckland University (AUT) on a predictive risk modeling project. This project seeks to develop a predictive risk model or algorithm that can be used to augment child welfare intake referral decisions. It will be completed in three phases. The first phase is complete and was a proof of concept. Phase 2 involves refining the data and algorithm developed in phase 1 and building a user interface so child welfare can integrate the model into the intake process. Phase 3 will consist of working with the risk model and evaluating the accuracy and value of the model. The Zoma Foundation has awarded \$191,343 to assist in funding this project and will be used to help offset costs to be incurred in phase 2 and 3. Douglas will serve as the fiscal agent for these grant monies. Other funding partners include Larimer County Human Services and the Casey Family Foundation.

**This supplemental requesting additional spending authority of \$191,343, all of which is completely offset by new revenues. The new amended budget for the Human Services Fund is \$33,969,828.*

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

	2016 Audited Actuals	2017 Adopted Budget	2017 Amended Budget	2017 Estimated Actuals	2018 Adopted Budget	2018 Amended Budget
1 Beginning Fund Balance	\$ 5,768,629	\$ 4,733,494	\$ 5,466,934	\$ 5,466,934	\$ 2,884,599	\$ 2,897,799
Revenues						
2 Taxes	\$ 1,732,815	\$ 1,787,847	\$ 1,787,847	\$ 1,787,847	\$ 1,996,388	\$ 1,996,388
3 Intergovernmental	21,186,893	26,793,106	28,185,025	28,185,025	28,910,229	28,910,229
4 Earnings on Investments	0	0	0	0	0	0
5 Other Revenues	548,885	0	23,000	23,000	46,000	46,000
6 Transfers In - General Fund	2,600,626	3,135,000	3,135,000	3,135,000	2,071,865	2,071,865
7 Transfers In - Capital Replacement Fund	25,000	25,500	25,500	25,500	0	0
8 Total Transfers In	<u>2,625,626</u>	<u>3,160,500</u>	<u>3,160,500</u>	<u>3,160,500</u>	<u>2,071,865</u>	<u>2,071,865</u>
9 Total Revenues and Transfers In	<u>\$ 26,094,219</u>	<u>\$ 31,741,453</u>	<u>\$ 33,156,372</u>	<u>\$ 33,156,372</u>	<u>\$ 33,024,482</u>	<u>\$ 33,024,482</u>
Expenditures by Function						
10 Personnel	\$ 5,931,039	\$ 6,881,365	\$ 7,209,162	\$ 7,209,162	\$ 7,750,723	\$ 7,750,723
11 Supplies	35,268	114,800	115,150	115,150	61,650	61,650
12 Controllable Assets	34,967	3,500	40,000	40,000	27,500	27,500
13 Purchased Services	2,211,376	3,461,298	4,150,562	4,150,562	2,896,466	2,896,466
14 Fixed Charges	18,601	39,518	49,018	49,018	22,905	22,905
15 Grants and Contributions	14,293,685	18,877,078	19,339,515	19,339,515	19,509,180	19,509,180
16 Interdepartmental Charges	3,847,098	4,750,000	4,750,000	4,750,000	3,046,861	3,046,861
17 Capital Outlay	20,980	25,500	60,800	60,800	0	0
Transfers Out						
18 Transfers Out - Capital Expenditures Fund	0	0	24,500	24,500	450,000	450,000
19 Transfers Out - Capital Replacement Fund	2,900	0	0	0	0	0
20 Total Transfers Out	<u>2,900</u>	<u>0</u>	<u>24,500</u>	<u>24,500</u>	<u>450,000</u>	<u>450,000</u>
21 Unexpended but encumbered				(13,200)		
22 Encumbrances Re-appropriated (Supplemental #02-18)						13,200
23 Supplemental Appropriation (#03-18)						191,343
24 Total Expenditures and Transfers Out	<u>\$ 26,395,914</u>	<u>\$ 34,153,059</u>	<u>\$ 35,738,707</u>	<u>\$ 35,725,507</u>	<u>\$ 33,765,285</u>	<u>\$ 33,969,828</u>
25 Change In Fund Balance	(301,695)	(2,411,606)	(2,582,335)	(2,569,135)	(740,803)	(945,346)
26 Ending Fund Balance	<u>\$ 5,466,934</u>	<u>\$ 2,321,888</u>	<u>\$ 2,884,599</u>	<u>\$ 2,897,799</u>	<u>\$ 2,143,796</u>	<u>\$ 1,952,453</u>
Fund Balance Detail						
27 Non-spendable Fund Balance	\$ 5,716	\$ -	\$ -	\$ -	\$ -	\$ -
28 Restricted Fund Balance	71,696	352,093	352,093	71,696	71,696	71,696
29 Committed Fund Balance	19,265	0	0	0	0	0
30 Assigned Fund Balance	5,370,257	1,969,795	2,532,506	2,826,103	2,072,100	1,880,757
31 Ending Fund Balance	<u>\$ 5,466,934</u>	<u>\$ 2,321,888</u>	<u>\$ 2,884,599</u>	<u>\$ 2,897,799</u>	<u>\$ 2,143,796</u>	<u>\$ 1,952,453</u>

DOUGLAS COUNTY
 SUPPLEMENTAL BUDGET DETAIL by FUND - (#03-18)
 10-Apr-18

LAW ENFORCEMENT AUTHORITY FUND

	Use of Funds	Source of Funds
		Assigned Fund Balance
<u>Additional Expenditures not Included in the 2018 Adopted Budget</u>		
Salary / Benefits adjustment	\$ 1,117,670	\$ 1,117,670
Miscellaneous equipment for the safety of officers and citizens of Douglas County	356,207	356,207
Total Additional Expenditures not Included in the 2017 Adopted Budget-Funded by New Revenues	\$ 1,473,877	\$ 1,473,877
TOTAL INCREASE IN LAW ENFORCEMENT AUTHORITY FUND	\$ 1,473,877	\$ 1,473,877

Salary / Benefits - \$1,117,670

\$1,117,670 of assigned fund balance is being requested due to an adjustment that was made to base salaries and benefits that placed monies proposed for new positions in fund balance. These dollars were meant to be appropriated in the 2018 Adopted Budget. This request appropriates the necessary funds for all authorized positions.

Miscellaneous Equipment for Officer and Citizen Safety - \$356,207

\$356,207 of assigned fund balance is being requested to purchase additional equipment that is needed to safely and effectively handle major and critical incidents in the County. All equipment relates directly to the safety of the officers and the citizens of Douglas County. The list of equipment requested is below:

Tactical Emergency Casualty Care - Personal (All Patrol/Civil)	\$ 13,171
Officer Down Kits - Vehicle	8,100
Point Blank ASPIS x 20 x 30 Level III Shield w/Viewpoint	53,000
Baker Ballistic MRAPS Level IV Ballistic Shields (Rifle Related)	29,370
Rifle Plates for insertion in vests	59,150
Replacement and new employee vests to include level III and new rifle plates	20,000
SWAT Special Ops Bunker and side panels	21,400
BTI Patrol Ram and Halligan Tool	13,910
Molle mounts for BWS for external rifle plate carriers	5,370
Colt LE 6920 Rifle	79,961
Short Barreled rifles for SRO's Colt LE 6945 10.3 w/trijicon sights	16,995
Packs for short barreled rifle	1,617
Rifle Suppressors for the SWAT team	34,163
TOTAL	\$ 356,207

*This supplemental will be increasing the 2018 Adopted budget by 6.5%. The new amended budget for the Law Enforcement Authority Fund is \$24,445,203.

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

	2016 Audited Actuals	2017 Adopted Budget	2017 Amended Budget	2017 Estimated Actuals	2018 Adopted Budget	2018 Amended Budget
1 Beginning Fund Balance	\$ 17,846,466	\$ 15,702,738	\$ 17,534,799	\$ 17,534,799	\$ 14,854,372	\$ 15,544,184
Revenues						
2 Taxes	\$ 16,248,407	\$ 16,132,546	\$ 16,132,545	\$ 16,929,668	\$ 18,493,021	\$ 18,493,021
3 Licenses and Permits	0	0	0	0	0	0
4 Intergovernmental	550,249	553,300	604,464	794,544	709,800	709,800
5 Charges for Services	2,475,245	2,223,975	2,548,111	2,706,589	1,491,817	1,491,817
6 Fines and Forfeits	843,707	776,700	776,700	681,222	0	0
7 Earnings on Investments	246,131	100,000	100,000	263,633	233,000	233,000
8 Miscellaneous Revenues	171,740	126,300	165,757	213,905	119,200	119,200
9 Other Revenues	0	0	0	0	0	0
10 Other Financing Sources	13,050	0	0	31,724	25,000	25,000
11 Total Revenues and Transfers In	\$ 20,548,528	\$ 19,912,821	\$ 20,327,578	\$ 21,621,286	\$ 21,071,838	\$ 21,071,838
Expenditures by Function						
12 Personnel	\$ 17,041,731	\$ 18,789,097	\$ 19,167,361	\$ 19,167,361	\$ 17,075,389	\$ 17,075,389
13 Supplies	449,938	374,900	455,657	455,657	454,700	454,700
14 Controllable Assets	111,666	60,100	104,919	104,919	183,200	183,200
15 Purchased Services	817,265	566,900	650,922	650,922	632,700	632,700
16 Fixed Charges	1,158,895	1,465,950	1,475,950	1,475,950	1,791,484	1,791,484
17 Grants and Contributions	2,273	0	0	0	0	0
18 Intergovernmental Support	0	12,000	12,000	12,000	12,000	12,000
19 Interdepartmental Charges	16,567	0	0	0	23,500	23,500
20 Capital Outlay	1,261,861	1,618,200	1,840,745	1,840,745	2,270,700	2,270,700
21 Contingency	0	250,000	182,000	182,000	250,000	250,000
22 Transfers Out	0	0	0	0	0	0
23 Unexpended but Encumbered				(277,653)		
24 Encumbrances Re-appropriated (Supplemental #02-18)						277,653
25 Supplemental Appropriation (#03-18)						1,473,877
26 Total Expenditures and Transfers Out	\$ 20,860,195	\$ 23,137,147	\$ 23,889,554	\$ 23,611,901	\$ 22,693,673	\$ 24,445,203
27 Change In Fund Balance	(311,667)	(3,224,326)	(3,561,976)	(1,990,615)	(1,621,835)	(3,373,365)
28 Ending Fund Balance	\$ 17,534,799	\$ 12,478,412	\$ 13,972,823	\$ 15,544,184	\$ 13,232,536	\$ 12,170,819
Fund Balance Detail						
29 Non-spendable Fund Balance	\$ 425	\$ -	\$ -	\$ -	\$ -	\$ -
30 Restricted Fund Balance	625,000	550,000	550,000	625,000	625,000	625,000
31 Committed Fund Balance	141,944	0	0	0	0	0
32 Assigned Fund Balance	16,767,430	11,928,412	13,422,823	14,919,184	12,607,536	11,545,819
33 Ending Fund Balance	\$ 17,534,799	\$ 12,478,412	\$ 13,972,823	\$ 15,544,184	\$ 13,232,536	\$ 12,170,819

DOUGLAS COUNTY
 SUPPLEMENTAL BUDGET DETAIL by FUND - (#03-18)
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ROAD SALES & USE TAX FUND

2017 Unspent Project Dollars Carried over to 2018

Hilltop Road
 DC 67 over Bear Creek
Total 2017 Unspent Project Dollars Carried over to 2018

TOTAL INCREASE IN ROAD SALES & USE TAX FUND

<u>Use of Funds</u>	<u>Source of Funds</u>
	Assigned Fund Balance
\$ 215,092	\$ 215,092
214,816	214,816
<u>\$ 429,908</u>	<u>\$ 429,908</u>
<u>\$ 429,908</u>	<u>\$ 429,908</u>

2017 Unspent Projects Carried Over to 2018 - \$429,908

\$429,908 - During the 2018 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 2017. These unspent funds were then recognized in the 2018 adopted budget. However, these two projects did not advance as far as anticipated in 2017 causing too little budget to be appropriated at 2018 budget adoption. This supplemental request will place the additional funding into the appropriate CIP for continued spending in 2018.

*This supplemental is increasing appropriations in the Road Sales & Use Tax fund for Capital Improvement Project dollars that were not placed in the 2018 budget during the annual reappropriation exercise in the amount of \$429,908. The new amended budget for the Road Sales & Use Tax Fund is \$63,651,349.

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

	2016 Audited Actuals	2017 Adopted Budget	2017 Amended Budget	2017 Estimated Actuals	2018 Adopted Budget	2018 Amended Budget
1 Beginning Fund Balance	\$ 34,932,258	\$ 27,814,523	\$ 29,200,981	\$ 29,200,981	\$ 38,761,816	\$ 38,761,816
<u>Revenues</u>						
2 Taxes	\$ 24,222,204	\$ 24,116,000	\$ 24,916,000	\$ 26,396,000	\$ 27,268,200	\$ 27,268,200
3 Intergovernmental	1,980,000	0	250,000	250,000	0	0
4 Earnings on Investments	416,188	375,000	375,000	375,000	425,000	425,000
5 Other Revenues	0	0	0	0	0	0
6 Transfers In	0	0	0	0	0	0
7 Total Revenues and Transfers In	\$ 26,618,392	\$ 24,491,000	\$ 25,541,000	\$ 27,021,000	\$ 27,693,200	\$ 27,693,200
<u>Expenditures by Function</u>						
8 Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Supplies	0	0	0	0	0	0
10 Controllable Assets	0	0	0	0	0	0
11 Purchased Services	1,432,658	250,000	477,892	477,892	380,862	380,862
12 Building Materials	0	0	0	0	0	0
13 Fixed Charges	0	0	0	0	0	0
14 Debt Issuance	0	0	0	0	0	0
15 Grants, Contributions, Indemnities	0	0	0	0	0	0
16 Intergovernmental Support	23,764,825	17,699,843	9,688,896	9,688,896	31,995,957	31,995,957
17 Interdepartmental Charges	0	0	0	0	0	0
18 Capital Projects	5,064,436	29,327,551	5,211,376	5,211,376	28,765,622	28,765,622
19 Re-Appropriation	0	0	34,020,341	0	0	0
20 Contingency	0	0	0	0	0	0
21 Transfers Out:						
22 To General Fund	500,000	500,001	500,001	500,001	500,000	500,000
23 To Debt Service Fund	1,587,750	1,582,000	1,582,000	1,582,000	1,579,000	1,579,000
24 Total Transfers Out	<u>2,087,750</u>	<u>2,082,001</u>	<u>2,082,001</u>	<u>2,082,001</u>	<u>2,079,000</u>	<u>2,079,000</u>
25 Supplemental Appropriation (#03-18)						429,908
26 Total Expenditures and Transfers Out	\$ 32,349,669	\$ 49,359,395	\$ 51,480,506	\$ 17,460,165	\$ 63,221,441	\$ 63,651,349
27 Change In Fund Balance	(5,731,277)	(24,868,395)	(25,939,506)	9,560,835	(35,528,241)	(35,958,149)
28 Ending Fund Balance	\$ 29,200,981	\$ 2,946,129	\$ 3,261,475	\$ 38,761,816	\$ 3,233,575	\$ 2,803,667
<u>Fund Balance Detail</u>						
29 Non-spendable Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30 Restricted Fund Balance	263,533	264,625	264,625	263,533	263,533	263,533
31 Committed Fund Balance	24,235,294	0	0	0	0	0
32 Assigned Fund Balance	4,702,154	2,681,504	2,996,850	38,498,283	2,970,042	2,540,134
33 Ending Fund Balance	\$ 29,200,981	\$ 2,946,129	\$ 3,261,475	\$ 38,761,816	\$ 3,233,575	\$ 2,803,667

DOUGLAS COUNTY
 SUPPLEMENTAL BUDGET DETAIL by FUND - (#03-18)
 10-Apr-18

PARKS SALES & USE TAX FUND

	<u>Use of Funds</u>	<u>Source of Funds</u>
		Assigned Fund Balance
<u>2017 Unspent Projects Carried over to 2018</u>		
Fairgrounds Regional Park	\$ 5,283	\$ 5,283
East-West Regional Trail	38,164	38,164
Total Unspent Projects Carried over to 2018	\$ 43,447	\$ 43,447
TOTAL INCREASE IN THE PARKS SALES & USE TAX FUND	\$ 43,447	\$ 43,447

Fairgrounds Regional Park - \$5,283

\$5,283 - The 2017 unspent funds will be used to complete final improvements to the artificial turf replacement that began in 2017.

East-West Regional Trail - \$38,164

\$38,164 - 2017 unspent project dollars will be used for the continued site improvements at Highland Heritage Regional Park. Items to be finished are concrete walkways.

**This supplemental is reappropriating unused project balances in the amount of \$43,447, which will increase the 2018 adopted budget by 1.7%. The new amended budget for the Parks Sales & Use Tax Fund is \$2,568,033.*

Douglas County Government
Parks Sales and Use Tax Fund (Fund 255)
Fund Summary

	2016 Audited Actuals	2017 Adopted Budget	2017 Amended Budget	2017 Estimated Actuals	2018 Adopted Budget	2018 Amended Budget
1 Beginning Fund Balance	\$ 5,567,044	\$ 3,840,596	\$ 4,219,185	\$ 4,219,185	\$ 5,862,029	\$ 5,872,079
<u>Revenues</u>						
2 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Charges for Services	24,570	25,000	25,000	28,500	25,000	25,000
4 Earnings on Investments	107,180	75,000	75,000	75,000	75,000	75,000
5 Other Revenues	151,907	30,000	30,000	952,251	30,000	30,000
6 Transfers In - Open Space S&U Tax Fund	1,604,323	1,585,501	1,785,501	1,785,501	1,799,393	1,799,393
7 Total Revenues and Transfers In	\$ 1,887,980	\$ 1,715,501	\$ 1,915,501	\$ 2,841,252	\$ 1,929,393	\$ 1,929,393
<u>Expenditures by Function</u>						
8 Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Supplies	23,262	0	11,500	11,500	80,000	80,000
10 Controllable Assets	7,709	0	6,500	6,500	0	0
11 Purchased Services	212,806	250,000	345,000	345,000	350,000	350,000
12 Debt Service	0	0	0	0	0	0
13 Fixed Charges	0	0	0	0	0	0
14 Grants, Contributions, Indemnities	0	0	0	0	0	0
15 Intergovernmental Support	0	0	0	0	0	0
16 Capital Outlay	2,893,350	525,000	749,872	749,872	2,012,500	2,012,500
17 Major Maintenance & Repairs	0	0	0	0	0	0
18 Contingency	0	0	0	0	0	0
Transfers Out						
19 Transfers Out - Capital Replacement Fund	98,712	85,536	85,536	85,536	72,036	72,036
20 Total Transfers Out	98,712	85,536	85,536	85,536	72,036	72,036
21 Unexpended But Encumbered				(10,050)		
22 Encumbrances Re-appropriated (Supplemental #02-2018)						10,050
23 Supplemental Appropriation (#03-18)						43,447
24 Total Expenditures and Transfers Out	\$ 3,235,839	\$ 860,536	\$ 1,198,408	\$ 1,188,358	\$ 2,514,536	\$ 2,568,033
25 Change In Fund Balance	(1,347,859)	854,965	717,093	1,652,894	(585,143)	(638,640)
26 Ending Fund Balance	\$ 4,219,185	\$ 4,695,561	\$ 4,936,278	\$ 5,872,079	\$ 5,276,886	\$ 5,233,439
<u>Fund Balance Detail</u>						
27 Non-spendable Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 Restricted Fund Balance	0	0	0	0	0	0
29 Committed Fund Balance	87,467	0	0	0	0	0
30 Assigned Fund Balance	4,131,718	4,695,561	4,936,278	5,872,079	5,276,886	5,233,439
31 Ending Fund Balance	\$ 4,219,185	\$ 4,695,561	\$ 4,936,278	\$ 5,872,079	\$ 5,276,886	\$ 5,233,439

DOUGLAS COUNTY
 SUPPLEMENTAL BUDGET DETAIL by FUND - (#03-18)
 10-Apr-18

CONSERVATION TRUST FUND

	Use of Funds	Source of Funds
		Restricted Fund Balance
<u>2017 Unspent Projects Carried over to 2018</u>		
Douglas County Contribution - Trail - Lone Tree Entertainment District	\$ 500,000	\$ 500,000
Fairgrounds Regional Park	200,000	200,000
East-West Regional Trail	1,000,005	1,000,005
Total Unspent Projects Carried over to 2018	\$ 1,700,005	\$ 1,700,005
TOTAL INCREASE IN THE CONSERVATION TRUST FUND	\$ 1,700,005	\$ 1,700,005

Douglas County Contribution - Trail - Lone Tree Entertainment District - \$500,000

\$500,000 of unspent project dollars will be used to complete 1/4 mile concrete trail connecting to the Willow Creek Trail system, in partnership with City of Lone Tree and South Suburban Parks & Recreation.

Fairgrounds Regional Park - \$200,000

\$200,000 - 2017 unspent project dollars will be used for the synthetic turf replacement at the Fairgrounds Regional Park. The total bid for the project came in higher than anticipated, so the savings from the Highlands Heritage Regional Park will be used to offset this additional expenditure.

East-West Regional Trail - \$1,000,005

\$1,000,005 - The unspent funds will be used to extend the East-West Regional Trail from the City of Lone Tree to the Town of Parker. This project will include three below grade road crossings, a low water crossing and approximately six miles of eight-foot soft surface trail. A portion of this project will also include a trail connection to the Schweiger Ranch trail head parking lot that was constructed in 2016.

*This supplemental is reappropriating unused project balances in the amount of \$1,700,005, which will increase the 2018 adopted budget by 55.7%. The new amended budget for the Conservation Trust Fund is \$4,803,607.

**Douglas County Government
Conservation Trust Fund (Fund 260)
Fund Summary**

	2016 Audited Actuals	2017 Adopted Budget	2017 Amended Budget	2017 Estimated Actuals	2018 Adopted Budget	2018 Amended Budget
1 Beginning Fund Balance	\$ 3,181,091	\$ 1,175,875	\$ 3,318,039	\$ 3,318,039	\$ 634,487	\$ 3,461,727
<u>Revenues</u>						
2 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Intergovernmental	1,319,220	2,600,000	2,600,000	1,000,000	2,600,000	2,600,000
4 Earnings on Investments	39,391	10,000	10,000	10,000	10,000	10,000
5 Other Revenues	0	0	0	0	0	0
6 Total Revenues and Transfers In	\$ 1,358,611	\$ 2,610,000	\$ 2,610,000	\$ 1,010,000	\$ 2,610,000	\$ 2,610,000
<u>Expenditures by Function</u>						
7 Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Supplies	0	0	0	0	0	0
9 Controllable Assets	34,728	0	53,677	53,677	0	0
10 Purchased Services	0	0	825	825	0	0
11 Fixed Charges	0	0	0	0	0	0
12 Grants, Contributions, Indemnities	0	0	0	0	0	0
13 Intergovernmental Support	0	0	0	0	0	0
14 Capital Outlay						
15 Highlands Heritage Regional Park	883,070	0	1,712,354	442,323	0	0
16 Parks-Local/Multi-Purpose	62,538	0	0	0	0	0
17 Fairgrounds Regional Parks	0	0	0	0	950,000	950,000
18 East-West Regional Trail	118,802	2,950,000	2,753,760	150,153	1,600,000	1,600,000
19 Rueter Hess Trail	0	0	50,000	50,000	0	0
20 Lone Tree Entertainment District / Trail	0	500,000	500,000	0	500,000	500,000
21 Major Maintenance & Repairs	122,526	0	222,936	222,936	0	0
22 Unexpended but encumbered				(53,602)		
23 Encumbrances Re-appropriated (Supplemental #02-18)						53,602
24 Supplemental Appropriation (#03-18)						1,700,005
25 Total Expenditures and Transfers Out	\$ 1,221,663	\$ 3,450,000	\$ 5,293,552	\$ 866,312	\$ 3,050,000	\$ 4,803,607
26 Change In Fund Balance	136,948	(840,000)	(2,683,552)	143,688	(440,000)	(2,193,607)
27 Ending Fund Balance	\$ 3,318,039	\$ 335,875	\$ 634,487	\$ 3,461,727	\$ 194,487	\$ 1,268,120
<u>Fund Balance Detail</u>						
28 Non-spendable Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29 Restricted Fund Balance	3,318,039	335,875	634,487	3,461,727	194,487	1,268,120
30 Committed Fund Balance	0	0	0	0	0	0
31 Assigned Fund Balance	0	0	0	0	0	0
32 Ending Fund Balance	\$ 3,318,039	\$ 335,875	\$ 634,487	\$ 3,461,727	\$ 194,487	\$ 1,268,120

DOUGLAS COUNTY
 SUPPLEMENTAL BUDGET DETAIL by FUND - (#03-18)
 10-Apr-18

ROCKY MOUNTAIN HIGH INTENSITY DRUG TRAFFICKING AREA FUND

	Use of Funds	Source of Funds
		New Revenues
<u>Additional Expenditures not Included in the 2018 Adopted Budget - Funded by New Revenues</u>		
HIDTA Intelligence	\$ (18,669)	\$ (18,669)
Total Additional Expenditures not Included in the 2018 Adopted Budget - Funded by New Revenues	\$ (18,669)	\$ (18,669)
TOTAL INCREASE IN THE ROCKY MOUNTAIN HIGH INTENSITY DRUG TRAFFICKING AREA FUND	\$ (18,669)	\$ (18,669)

Intelligence Initiative - (\$18,669)

\$29,258 - Modification #5 - Reprogramming of funds for services and supplies - unspent 2016 award

(\$47,927) - Modification #6 - Reprogramming of funds for a local task force

The new amended budget for the Rocky Mountain High Intensity Drug Traffic Area Fund is \$2,302,461

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

	2016 Audited Actuals	2017 Adopted Budget	2017 Amended Budget	2017 Estimated Actuals	2018 Adopted Budget	2018 Amended Budget
1 Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,892
Revenues						
2 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Licenses and Permits	0	0	0	0	0	0
4 Intergovernmental	2,017,559	2,305,600	4,098,227	4,098,227	2,305,238	2,305,238
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 Miscellaneous Revenues	0	0	0	0	0	0
9 Other Financing Sources	0	0	0	0	0	0
10 Transfers In	0	0	0	0	0	0
11 Supplemental Appropriation (#03-18)						(18,669)
12 Total Revenues and Transfers In	\$2,017,559	\$2,305,600	\$4,098,227	\$4,098,227	\$ 2,305,238	\$2,286,569
Expenditures by Function						
13 Personnel	\$ 224,275	\$ 211,265	\$ 214,365	\$ 214,365	227,898	227,898
14 Supplies	17,855	40,625	64,628	64,628	39,625	39,625
15 Controllable Assets	44,110	2,000	7,100	7,100	4,000	4,000
16 Purchased Services	1,457,807	1,616,006	1,646,006	1,646,006	1,832,320	1,832,320
17 Fixed Charges	143,017	170,904	179,434	179,434	176,495	176,495
18 Grants and Contributions	111,987	184,400	184,400	184,400	0	0
19 Intergovernmental Support	0	0	0	0	0	0
20 Interdepartmental Charges	0	0	0	0	0	0
21 Capital Outlay	0	55,500	61,673	61,673	0	0
22 Contingency	0	0	1,715,721	1,715,721	0	0
23 Transfers Out - General Fund	18,508	24,900	24,900	24,900	24,900	24,900
24 Unexpended but encumbered				(15,892)		
25 Encumbrances Re-appropriated (Supplemental #02-18)						15,892
26 Supplemental Appropriation (#03-18)						(18,669)
27 Total Expenditures and Transfers Out	\$2,017,559	\$2,305,600	\$4,098,227	\$4,082,335	\$ 2,305,238	\$2,302,461
28 Change In Fund Balance	0	0	0	15,892	0	(15,892)
29 Ending Fund Balance	\$ -	\$ -	\$ -	\$ 15,892	\$ -	\$ -
Fund Balance Detail						
30 Non-spendable Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 Restricted Fund Balance	0	0	0	0	0	0
32 Committed Fund Balance	0	0	0	0	0	0
33 Assigned Fund Balance	0	0	0	15,892	0	0
34 Ending Fund Balance	\$ -	\$ -	\$ -	\$ 15,892	\$ -	\$ -

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

DOUGLAS COUNTY
 SUPPLEMENTAL BUDGET DETAIL by FUND - (#03-18)
 10-Apr-18

CAPITAL EXPENDITURES FUND

	Use of Funds	Source of Funds
		Assigned Fund Balance
<u>2017 Unspent Projects Carried over to 2018</u>		
Fairgrounds	\$ 37,000	\$ 37,000
Facilities Administration Building - Town of Castle Rock water connection	41,162	41,162
Galen Buck Facility - FF&E, electric/gas hookups for crew building & shop	357,707	357,707
Total 2017 Unspent Balances Carried over to 2018	\$ 435,869	\$ 435,869
TOTAL INCREASE IN THE CAPITAL EXPENDITURES FUND	\$ 435,869	\$ 435,869

Fairgrounds - \$37,000

\$37,000 - These dollars will be for the final completion of the flooring improvements at the Douglas County Events Center.

Facilities Administration Building - \$41,162

\$41,162 - These funds will be used for the final completion of the Castle Rock Water Connection project (sewer to the city).

Galen Buck Improvements - \$357,707

\$357,707 - These funds will complete the Parker Public Work Operations Center project. This project is planned for final completion by May, 2018.

This supplemental will be reappropriating \$435,869 in prior year projects to fiscal year 2018; and will be increasing the 2018 budget by 18.5%. The new amended budget for the Capital Expenditures Fund is \$3,211,022.

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

	2016 Audited Actuals	2017 Adopted Budget	2017 Amended Budget	2017 Estimated Actuals	2018 Adopted Budget	2018 Amended Budget
1 Beginning Fund Balance	\$ 5,212,891	\$ 287,279	\$ 9,687,858	\$ 9,687,858	\$ 436,662	\$ 864,146
<u>Revenues</u>						
2 Taxes	\$ 973,236	\$ 1,001,421	\$ 1,001,421	\$ 993,719	\$ 1,118,229	\$ 1,118,229
3 Other Revenues	26,254	0	0	48,737	0	0
<i>Transfers In:</i>						
4 From General Fund	800,000	0	1,240,000	1,240,000	802,000	802,000
5 From Human Services Fund	0	0	24,500	24,500	450,000	450,000
6 From Road and Bridge Fund	11,000,000	0	0	0	2,000,000	2,000,000
7 Total Transfers In	11,800,000	0	1,264,500	1,264,500	3,252,000	3,252,000
8 Total Revenues and Transfers In	\$ 12,799,490	\$ 1,001,421	\$ 2,265,921	\$ 2,306,956	\$ 4,370,229	\$ 4,370,229
<u>Expenditures by Function</u>						
9 Supplies and Purchased Services	\$ 795,099	\$ 30,000	\$ 96,577	\$ 96,577	\$ 12,500	\$ 12,500
10 Controllable Assets	408,740	549,000	549,000	549,000	345,750	345,750
11 Fixed Charges	14,598	15,021	15,021	15,021	16,773	16,773
<i>Capital Improvements</i>						
13 Other General Governmental Buildings	103,521	63,000	127,663	127,663	70,365	70,365
14 Fairgrounds Improvements	0	107,500	266,417	266,417	279,500	279,500
15 Health & Human Services - Improvements	0	0	24,500	24,500	470,000	470,000
16 Parks Maintenance Facilities	141,505	0	0	0	0	0
17 Public Works Facilities - Improvements	113,173	45,000	87,494	87,494	342,000	342,000
18 Miller Building - Improvements/Remodel	233,933	197,500	656,000	656,000	15,000	15,000
19 Elections Warehouse	0	0	730,000	730,000	0	0
20 Park Meadows Ctr. - Improvements	81,660	0	17,854	17,854	0	0
21 Wilcox Building - Improvements	96,333	15,000	20,838	20,838	0	0
22 Facilities Administration - Improvements	10,000	0	115,000	115,000	0	0
23 Galen Buck Improvements	6,295,016	0	7,987,778	7,987,778	0	0
24 Fairgrounds - Performance Platform	0	0	60,000	60,000	802,000	802,000
25 Castle Rock Fuel Tanks	2,209	0	797,791	797,791	0	0
26 Fleet Facility Remodel	28,736	0	0	0	0	0
28 Total Capital Improvements	7,106,086	428,000	10,891,335	10,891,335	2,353,888	2,353,888
29 <i>Unexpended but encumbered</i>				(421,265)		
30 <i>Encumbrances Re-appropriated (Supplemental #02-18)</i>						421,265
31 <i>Supplemental Appropriation (#03-18)</i>						435,869
32 Total Expenditures and Transfers Out	\$ 8,324,523	\$ 1,022,021	\$ 11,551,933	\$ 11,130,668	2,353,888	3,211,022
33 <i>Change in Fund Balance</i>	4,474,967	(20,600)	(9,286,012)	(8,823,712)	2,016,341	1,159,207
34 Ending Fund Balance	\$ 9,687,858	\$ 266,679	\$ 401,846	\$ 864,146	\$ 2,453,003	\$ 2,023,353
<u>Fund Balance Detail</u>						
35 <i>Non-spendable Fund Balance</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 <i>Restricted Fund Balance</i>	0	0	0	0	0	0
37 <i>Committed Fund Balance</i>	7,759,857	0	0	0	0	0
38 <i>Assigned Fund Balance</i>	1,928,001	266,679	401,846	864,146	2,453,003	2,023,353
39 Ending Fund Balance	\$ 9,687,858	\$ 266,679	\$ 401,846	\$ 864,146	\$ 2,453,003	\$ 2,023,353

Douglas County Government
2018 Amended Budget Rollforward

Amends Page 26 of 2018 Proposed Budget Book

Funds	2018 Adopted Budget	#18-01 Amended (1/23/18)	#18-02 Amended (3/27/18)	#18-03 Amended (4/10/18)	Adjustments	Total Amended Budget	% Change Adopted Budget	Transfer In	Transfer Out	Amended Budget Per JDE
Revenues										
100 General	111,547,449					111,547,449	0.0%	20,256,582		131,804,031
200 Road & Bridge	52,063,353					52,063,353	0.0%			52,063,353
210 Human Services	30,952,617			191,343		31,143,960	0.6%	2,071,865		33,215,825
215 Developmental Disabilities	6,317,681					6,317,681	0.0%			6,317,681
220 Law Enforcement Authority	21,071,838					21,071,838	0.0%			21,071,838
225 Infrastructure Fund	6,317,680					6,317,680	0.0%	16,200,000		22,517,680
230 Road Sales & Use Tax	27,693,200					27,693,200	0.0%			27,693,200
240 Justice Center Sales & Use Tax	29,513,315					29,513,315	0.0%			29,513,315
250 Open Space Sales & Use Tax	11,713,985					11,713,985	0.0%	4,800,000		16,513,985
255 Park Sales & Use Tax	130,000					130,000	0.0%	1,799,393		1,929,393
260 Conservation Trust	2,610,000					2,610,000	0.0%			2,610,000
265 Lincoln Station Sales Tax Improvement	20,000					20,000	0.0%			20,000
275 Waste Disposal	45,000					45,000	0.0%			45,000
280 Woodmoor Mountain	29,039					29,039	0.0%			29,039
295 Rocky Mountain HIDTA	2,305,238			(18,669)		2,286,569	100.0%			2,286,569
330 Capital Expenditures	1,118,229					1,118,229	0.0%	3,252,000		4,370,229
350 LID Capital Construction	61,240					61,240	0.0%			61,240
390 Capital Replacement	0					0	0.0%	72,036		72,036
410 Debt Service	0					0	0.0%	4,563,000		4,563,000
620 Employee Benefits Self-Insurance	1,859,875					1,859,875	0.0%			1,859,875
630 Liability and Property Self-Insurance	2,081,400					2,081,400	0.0%			2,081,400
640 Medical Insurance Self-Insurance	18,719,325					18,719,325				18,719,325
Total All Funds	326,170,464	0	0	172,674	0	326,343,138	0.1%	53,014,876	0	379,358,014
Agency Funds:										
730 Public Trustee	526,319					526,319	100.00%			526,319
Expenditures										
100 General	130,497,834		3,718,693	1,396,622		135,613,149	3.9%		23,823,865	159,437,014
200 Road & Bridge	70,193,444		4,684,576	1,110,078		75,988,098	8.3%		2,000,000	77,988,098
210 Human Services	33,315,285		13,200	191,343		33,519,828	0.6%		450,000	33,969,828
215 Developmental Disabilities	6,317,681					6,317,681	0.0%			6,317,681
220 Law Enforcement Authority	22,693,673		277,653	1,473,877		24,445,203	7.7%			24,445,203
225 Infrastruce Fund	20,649,765					20,649,765				20,649,765
230 Road Sales & Use Tax	61,142,441			429,908		61,572,349	0.7%		2,079,000	63,651,349
240 Justice Center Sales & Use Tax	2,987,082		12,288,495			15,275,577	411.4%		19,038,682	34,314,259
250 Open Space Sales & Use Tax	4,054,489	18,750,000	1,103,268			23,907,757	489.7%		4,783,393	28,691,150
255 Park Sales & Use Tax	2,442,500		10,050	43,447		2,495,997	100.0%		72,036	2,568,033
260 Conservation Trust	3,050,000		53,602	1,700,005		4,803,607	57.5%			4,803,607
265 Lincoln Station Sales Tax Improvement	20,000					20,000	0.0%			20,000
275 Waste Disposal	45,000					45,000	0.0%			45,000
280 Woodmoor Mountain	29,349					29,349	0.0%			29,349
295 Rocky Mountain HIDTA	2,280,338		15,892	(18,669)		2,277,561	100.0%		24,900	2,302,461
330 Capital Expenditures	2,353,888		421,265	435,869		3,211,022	36.4%			3,211,022
350 LID Capital Construction	5,000					5,000	0.0%			5,000
390 Capital Replacement	0					0	0.0%		743,000	743,000
410 Debt Service	4,567,400					4,567,400	0.0%			4,567,400
620 Employee Benefits Self-Insurance	1,739,450					1,739,450	0.0%			1,739,450
630 Liability and Property Self-Insurance	3,441,357					3,441,357	0.0%			3,441,357
640 Medical Insurance Self-Insurance	18,969,325					18,969,325				18,969,325
Total All Funds	390,795,301	18,750,000	22,586,694	6,762,480	0	438,894,475	12.3%		53,014,876	491,909,351
Agency Funds:										
730 Public Trustee	425,586					425,586	0.0%		0	425,586