

2023 Douglas County Preliminary Budget





Table of Contents

2023 RECOMMENDED PRELIMINARY BUDGET

Table of Contents	i
Transmittal Letter	1

COUNTY OVERVIEW

Douglas County Map	26
Douglas County Organization Chart	27
Summary of Fund Balances, Revenues and Expenditures	28
Fund Structure Overview	29
Fund Definitions	30
Property Taxes	32
Sales and Use Taxes	33
Revenues – Where Does Douglas County Get Its Money?	34
Expenditures – Where Does Douglas County Spend Its Money?	35
Expenditure Budget by Function and Fund	36
General Governmental and Program Revenues	38
Douglas County Mill Levy History	41

COUNTY FUNDS

General Fund (100) Fund Summary	45
Recommended New Requests	46
Recommended New Requests Vehicles	47
Recommended New Requests Explanation	48
Road and Bridge Fund (200)	
Fund Summary	53
Recommended New Requests	54
Recommended New Requests Explanation	55
Human Services Fund (210)	
Fund Summary	59

Developmental Disabilities Fund (215)	
Fund Summary	61

Health Fund (217)	
Fund Summary	63

Law Enforcement Authority Fund (220)	
Fund Summary	65
Recommended New Requests Vehicles	66

Safety and Mental Health Fund (221)	
Fund Summary	69

Infrastructure Fund (225)	
Fund Summary	71

Road Sales and Use Tax Fund (230)	
Fund Summary	73
Recommended New Requests	74
Recommended New Requests Explanation	75

Transportation Infrastructure Sales and Use Tax Fund (235)	
Fund Summary	79
Recommended New Requests	80
Recommended New Requests Explanation	81

Justice Sales and Use Tax Fund (240)	
Fund Summary	83
Recommended New Requests	84
Recommended New Requests Explanation	85

Open Space Sales and Use Tax Fund (250)	
Fund Summary	89
Recommended New Requests	90
Recommended New Requests Explanation	91
 Parks Sales and Use Tax Fund (255)	
Fund Summary	95
Recommended New Requests	96
Recommended New Requests Explanation	97
 Conservation Trust Fund (260)	
Fund Summary	101
Recommended New Requests	102
Recommended New Requests Explanation	103
 Lincoln Station Sales Tax Improvement Fund (265)	
Fund Summary	105
 Solid Waste Disposal Fund (275)	
Fund Summary	107
 Woodmoor Mountain General Improvement District Fund (280)	
Fund Summary	109
 Rocky Mountain High Intensity Drug Trafficking Area Fund (295)	
Fund Summary	111
 American Rescue Plan Act Fund (296)	
Fund Summary	113
 Capital Expenditures Fund (330)	
Fund Summary	115
Recommended New Requests	117
Recommended New Requests Explanation	118
 Local Improvement District Capital Construction Fund (350)	
Fund Summary	125

Capital Replacement Fund (390)	
Fund Summary	127
 Debt Service Fund (410)	
Fund Summary	129
 Employee Benefits Fund (620)	
Fund Summary	131
 Liability and Property Insurance Fund (630)	
Fund Summary	133
 Medical Self-Insurance Fund (640)	
Fund Summary	135

DEPARTMENT DATA

Assessor	139
Board of County Commissioners	140
Budget	142
Clerk and Recorder	144
Communications and Public Affairs	146
Community Development	148
Community Justice Services	152
Coroner	154
County Administration	156
County Attorney	158
County Fair and Rodeo	160
Emergency/Disaster	162
Facilities	164
Finance	166
Fleet	168
Health	170
Human Resources	172
Human Services	174
Information Technology	178

Mental Health Initiative	182
Open Space and Natural Resources.....	184
Other Governmental Services	187
Parks, Trails and Building Grounds.....	188
Public Works	190
Rocky Mountain HIDTA	194
Sheriff	196
Solid Waste Disposal	200
Surveyor	202
Treasurer	204

STAFFING

Douglas County Government Citizens Served Per Employee	207
FTE Employees Authorized 2023 Preliminary Budget.....	208

CAPITAL IMPROVEMENT PROJECTS (CIP)

Major Project Descriptions	219
Road and Bridge Fund	224
Road Sales and Use Tax Fund.....	224
Transportation Infrastructure Sales and Use Tax Fund	224
Justice Center Sales and Use Tax Fund	225
Open Space Sales and Use Tax Fund.....	225
Parks Sales and Use Tax Fund	226
Conservation Trust Fund	226
Capital Expenditures Fund	227

5-Year Capital Improvement Planning Documents

Road and Bridge Fund 5-Year CIP	229
Road Sales and Use Tax Fund 5-Year CIP	229
Transportation Infrastructure Sales and Use Tax Fund 5-Year CIP	229
Open Space and Natural Resources 5-Year CIP	230
Parks Trails and Building Grounds 5-Year CIP	231
Historic Structures 5-Year CIP	232
Douglas County Facilities Management 5-Year CIP	233

Douglas County Justice Center Fund 5-Year CIP	235
---	-----

FUND BALANCE DETAIL

Fund Balance Detail	238
Administrative Policy Commitment of Fund Balance	240
Administrative Policy for Emergency Reserves	244

ALIGNMENT TO DOUGLAS COUNTY BOARD PRIORITIES

Alignment with Board Priorities.....	248
--------------------------------------	-----

MANAGEMENT LIMITATIONS 3.3 FINANCIAL PLANNING AND BUDGET

Policy 3.3 Financial Planning and Budget.....	252
Policy 3.3 Matrix	260

GLOSSARY

Glossary	262
----------------	-----

A scenic landscape photograph of a mountain valley. The foreground shows a rocky, sandy path with sparse green and yellow vegetation. In the middle ground, a large, dark green semi-transparent rectangular overlay covers the left and center portions of the image. The background features rolling hills and mountains covered in dense evergreen forests under a clear blue sky with a few white clouds. The text "Transmittal Letter" is written in white, sans-serif font across the middle of the green overlay.

Transmittal Letter



October 14, 2022

Board of County Commissioners
Douglas County Government
100 Third Street
Castle Rock, Colorado 80104

Commissioners Laydon, Teal, and Thomas:

Please accept for your review and consideration the 2023 recommended Preliminary Budgets for Douglas County Government (the County), Douglas County Law Enforcement Authority (LEA), Douglas County Woodmoor Mountain General Improvement District, and Douglas County Local Improvement District No. 07-01 Lincoln Station.

These budgets have been prepared in accordance with all applicable Colorado State Statutes, Generally Accepted Accounting Principles, the Board of County Commissioners' Core Priorities, and Douglas County Budget and Financial Policies.

The recommended Preliminary Budgets will be presented in detail during Board work sessions prior to the final adoption on December 15, 2022. Dates of these work sessions will be posted in the Douglas County Meetings and Agendas section on the County's website.

This letter provides an overview of the 2023 recommended Preliminary Budget including projected revenues, recommended expenditures, and reserves.

BUDGET OVERVIEW

The recommended Preliminary Budget for 2023 is \$453.8 million for all funds:

- \$234.5 million for ongoing operating expenditures
- \$140.9 million for one-time initiatives
- \$ 49.2 million for federal and state funded expenditures
- \$ 29.2 million for self-insured insurance costs

The 2023 Preliminary Budget includes \$110.0 million in new monies for transportation projects; this is a \$22.9 million increase over the 2022 Adopted Budget. This Preliminary Budget also includes a 1.250 temporary mill levy reduction equaling \$10 million.

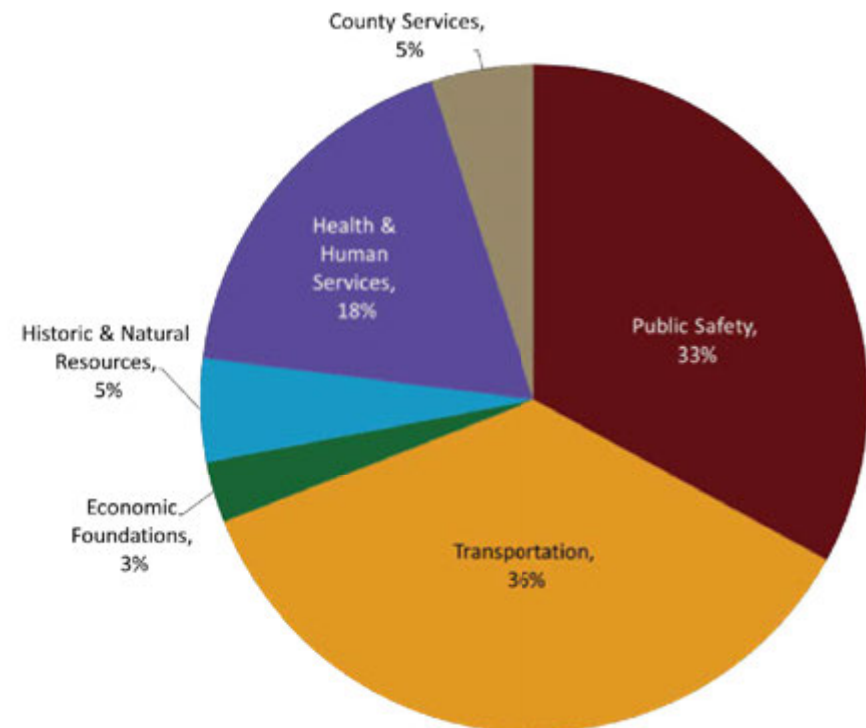
The operating portion of the 2023 Budget is projected to increase by 7.85% or \$17.1 million, which is less than the percentage of population growth and CPI ($1.3\% + 8.6\% = 9.9\%$).

Contributing to the increase of the operating budget is the creation of Douglas County's Health Department, which accounts for \$6.9 million. New revenues of \$5.4 million will fund approximately 80% of operating costs.

The budget is balanced for all funds and all funds meet the fund balance classifications set forth by accounting pronouncements, statute, and policy. The County has no debt at this time.

The Preliminary Budget does not contain re-appropriated capital funding for roads. Therefore, the chart below will change substantially for the Proposed Budget when these monies are incorporated into the budget. For example, in 2022 \$101 million of re-appropriated funding was added between the preliminary and adopted budgets.

This graph depicts the 2023 recommended Preliminary Budget alignment with the Board's Core Priorities.



DRIVING FORCES

The Board of County Commissioners' Core Priorities are the foundation for the development of the budget. These Core Priorities, along with citizen input, shape the 2023 recommended Preliminary Budget's major investments in Transportation, Public Safety, County Services, Historic and Natural Resources, and Health and Human Services.

The Board's Core Priorities and fiscally conservative guiding principles play an important role in the development of the budget, providing a sound and balanced approach by:

- Avoiding raising fees or taxes;
- Relying upon realistic revenue forecasts;
- Maintaining stable reserves;
- Improving the quality of services provided to our community;
- Budgeting for one year, managing for two, and planning for five; and
- Matching ongoing revenues with ongoing expenditures.

The following budget guidelines were used to develop the 2023 Preliminary Budget:

- Continue capital investment throughout Douglas County to address traffic congestion, road infrastructure, and public safety priorities;

- Keep the cost of government down through cost-effective purchasing; cash funding; outsourcing and contracting opportunities; and leveraging local funds;
- Continue emphasis on increased efficiency through technology; and
- Maintain efficient staffing levels, with an emphasis on external service areas that directly impact Douglas County communities.

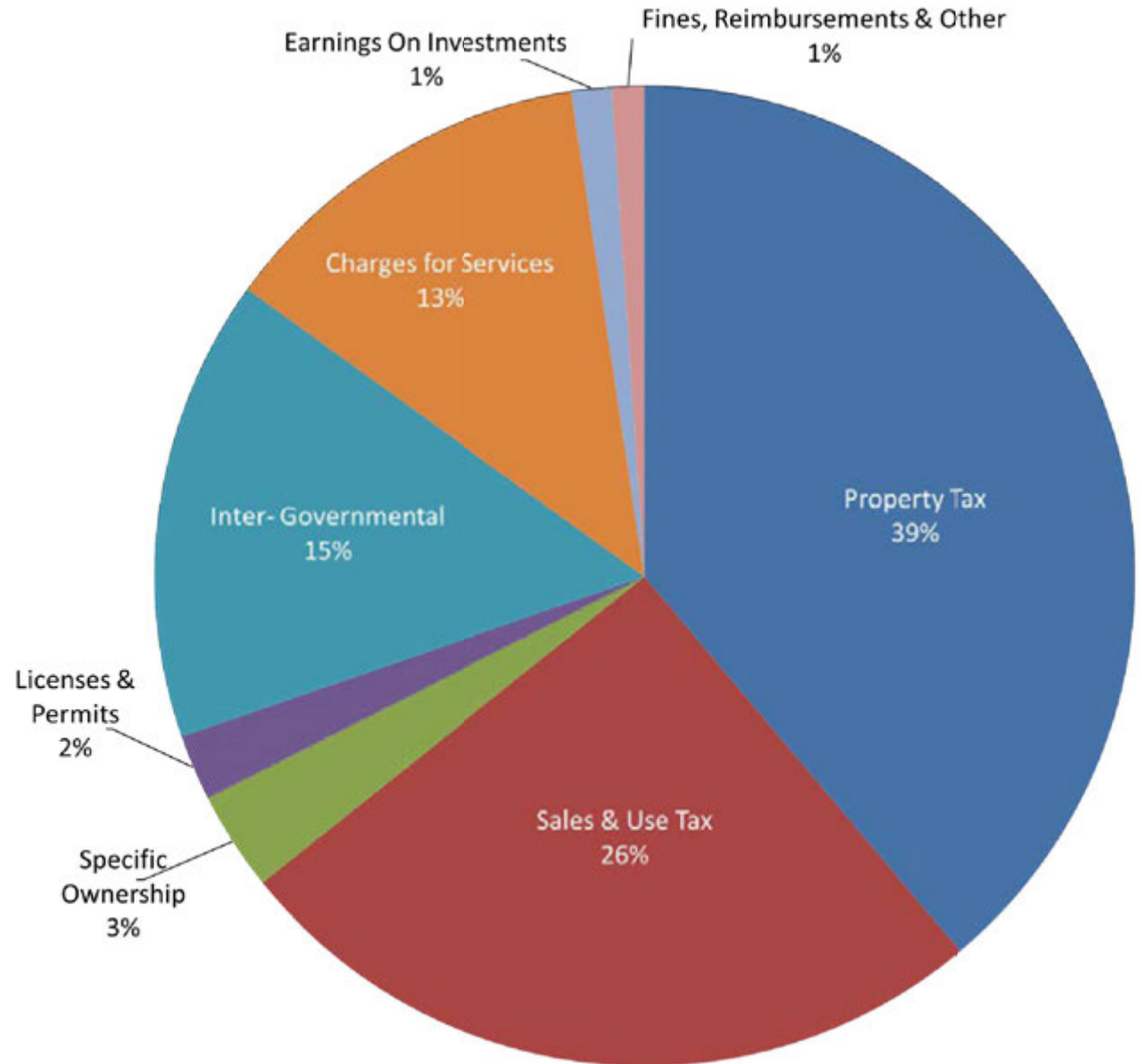


Revenues

Budgeted revenues for 2023 total \$432.6 million, representing a \$21.7 million (5.3%) increase over 2022 adopted revenues.

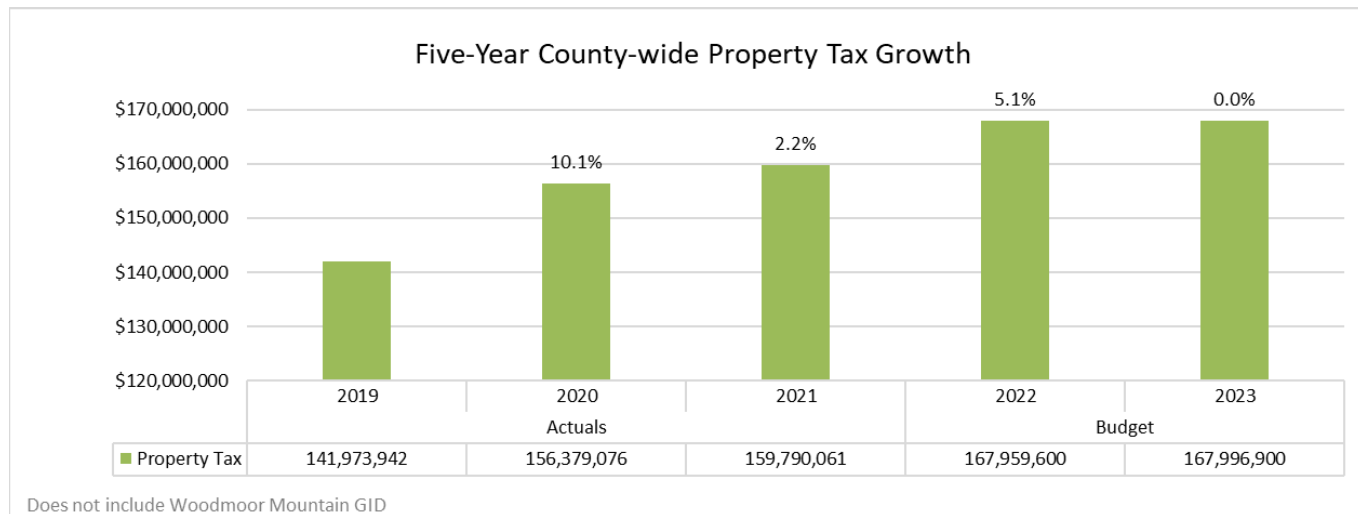
Revenues are forecasted by reviewing actual-to-budget performance and applying a conservative, yet realistic, approach to trending the various individual revenue streams.

This chart depicts Douglas County's revenue sources. Property taxes fund the majoring of operating expenses while sales and use tax funds mostly capital projects.



Property Taxes

Property taxes are the largest source of revenue and are used to fund general governmental operations. The County's mill levy is 18.774 mills plus 1.000 mill approved by citizens for intellectual and developmental disability services and 4.500 mills for law enforcement services in the unincorporated portion of Douglas County. Total property tax revenues for the County are projected to be \$168.0 million in 2023. New construction for tax year 2022 is \$2.1 billion. However, due to SB21-293, which lowered the assessment rate for multi-family housing from 7.15% to 6.80% and all other residential property's assessment rate was lowered from 7.15% to 6.95%, Douglas County's property tax revenues are forecasted to only increase by \$39,020 for all funds. The following graph shows countywide property tax growth for the past five years.



The Board of County Commissioners has discretion in the distribution of the 18.774 mills. The 2023 allocation is as follows:

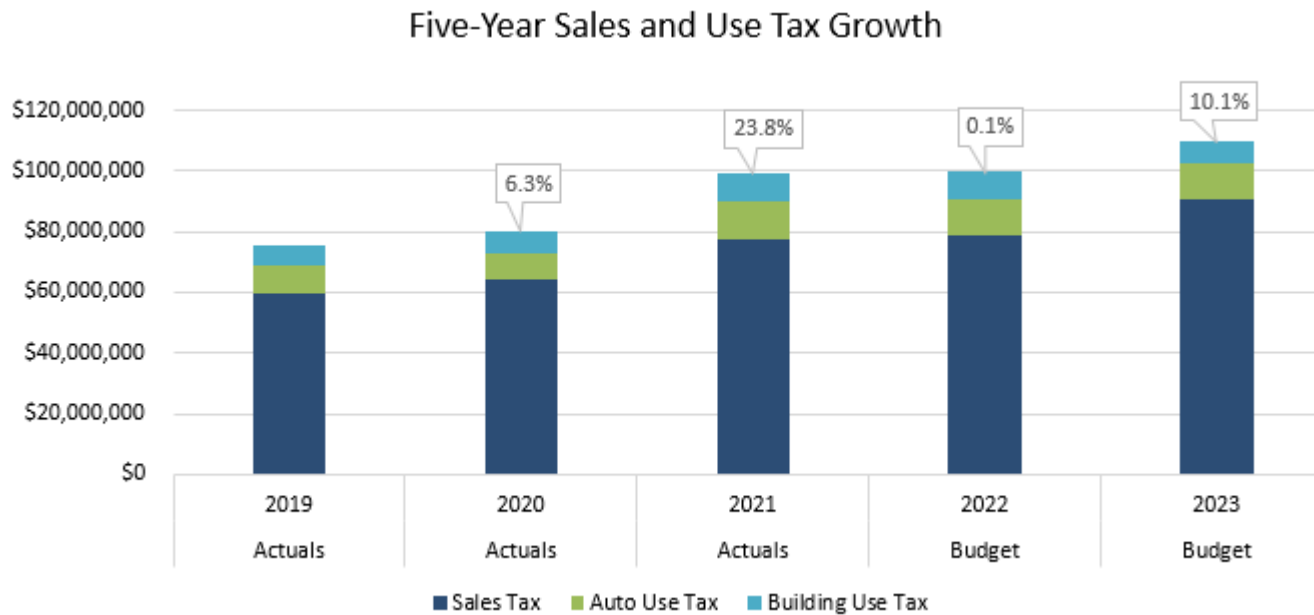
- 13.549 mills General Fund *
- 4.493 mills Road and Bridge Fund
- 0.376 mills Human Services Fund
- 0.356 mills Safety and Mental Health

* For the 2023 Preliminary Budget, the Board has directed staff to enact a temporary property tax credit on the General Fund calculated to equal 1.250 mills upon each dollar of the total valuation for assessment of all taxable property within Douglas County for the taxable year 2022, to be collected in calendar year 2023. The impact is a reduction in revenues of \$10.1 million.

Sales and Use Taxes

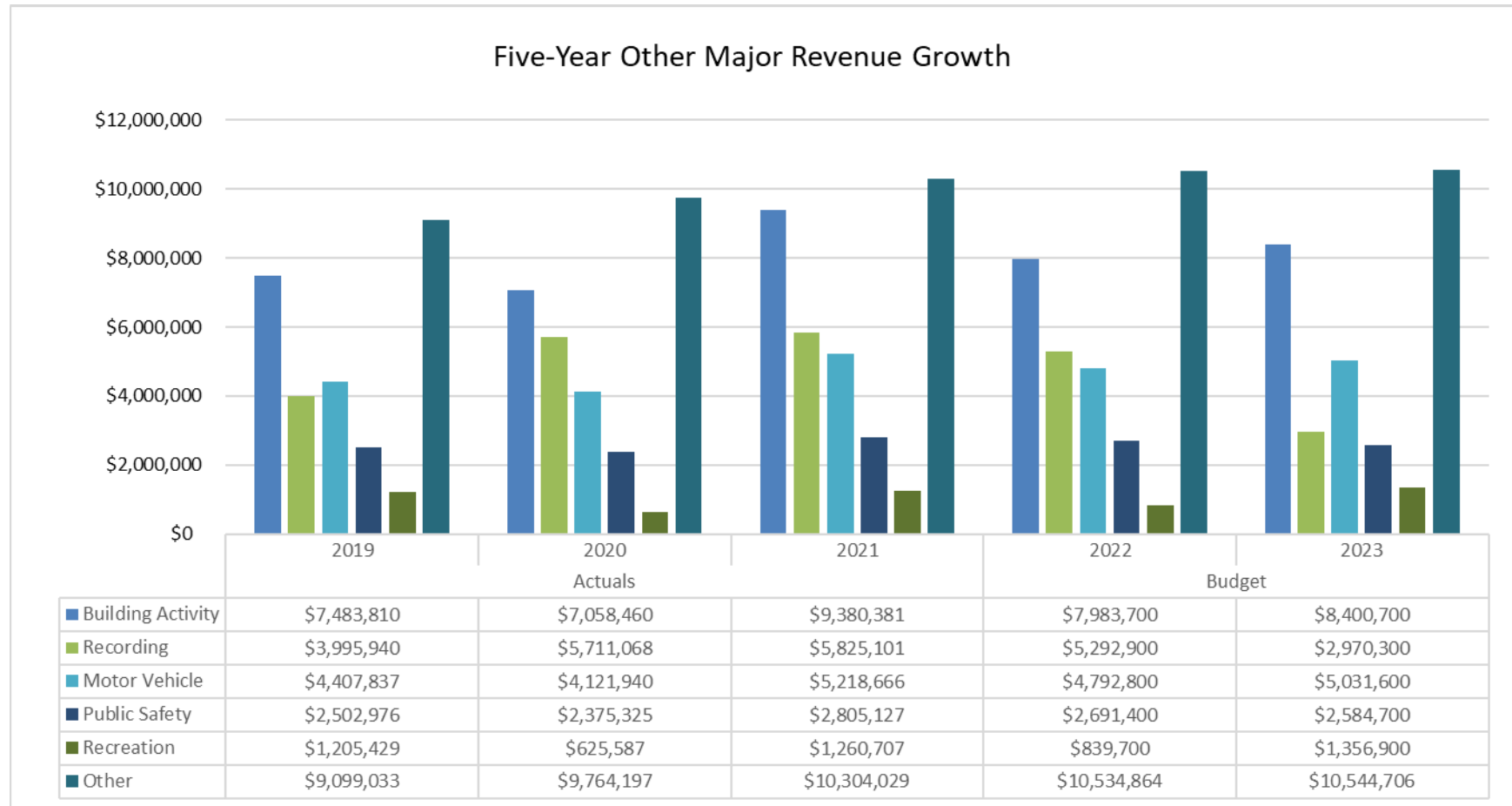
Sales and use tax is the second largest revenue source and comes from the 1.0% sales and use tax within Douglas County. This source of revenue is restricted for specific uses by voters; 0.17% for the acquisition, preservation, development, and maintenance of open space lands, trail systems, parks, and historic sites; 0.40% is for improvements and maintenance of County roads and bridges; and 0.25% is for the operation, maintenance, and construction of the Robert A. Christensen Justice Center; and 0.18% for transportation infrastructure within the County.

Sales and use taxes respond much quicker to changes in the economy. In 2020, the County collected \$80.3 million, an increase of 6.3% over 2019 collections; an increase not anticipated that was fueled by online sales, warehouse/supercenters, and home centers. Collections for 2021 remained strong for many of the same reasons that collections were affected in 2020. The 2022 Adopted Budget did not anticipate this continued strength. Currently sales and use taxes are trending about 10% over 2021 levels. As indicated last year, this growth is unprecedented, and the sustainability is uncertain, therefore the 2023 forecast does not include additional growth over what is trending in 2022.



Other Major Revenues

Douglas County's other major group of revenues (excluding property and sales taxes) represent charges for services for building activity, document recording, motor vehicle activity, public safety charges and fees, recreational admission and usage fees, and treasurer fees. This group of revenues is forecasted to be \$30.9 million. This represents a 3.9% or \$1.2 million decrease compared to the 2022 Adopted Budget. The main reason is recording services revenues are decreasing which are driven by home buying and refinancing.



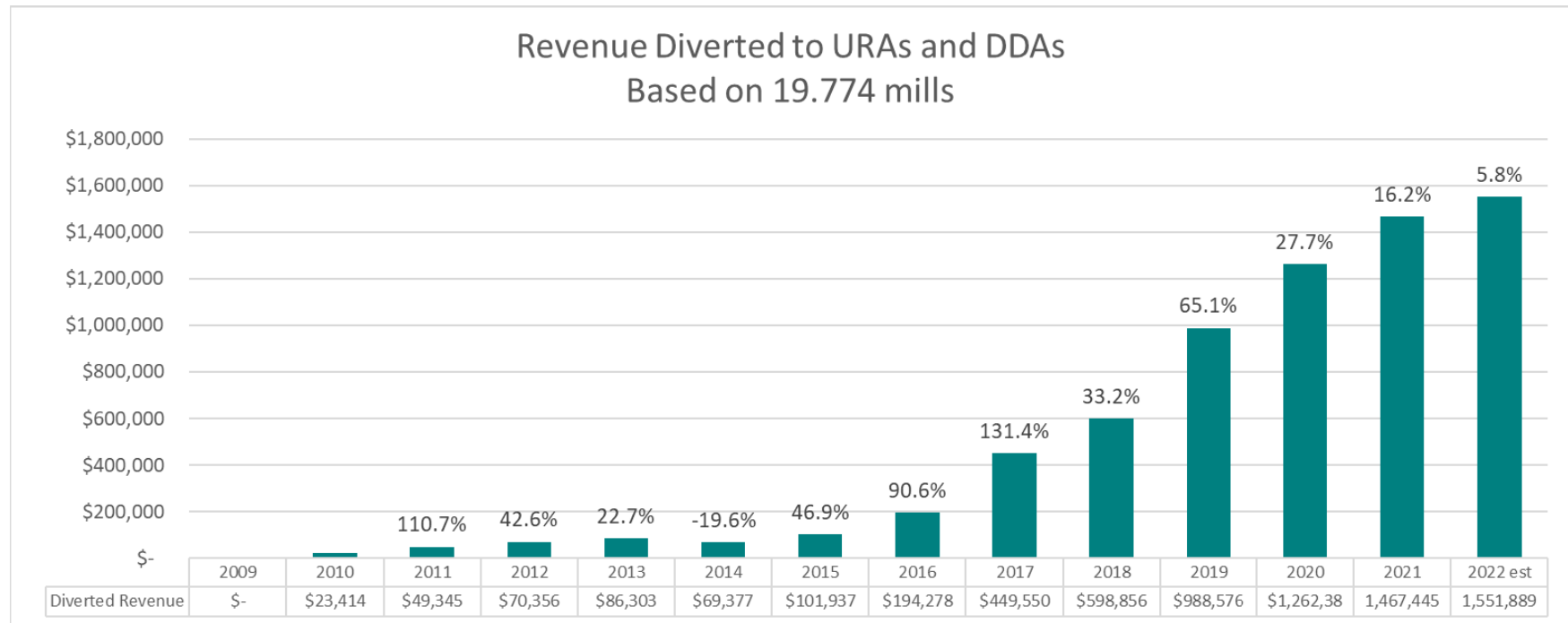
Revenue Sharebacks to Municipalities

There are two types of sharebacks to municipalities: property tax sharebacks and sales tax sharebacks. Property tax sharebacks are distributed quarterly to incorporated municipalities with a presence in Douglas County. The shareback is based on 50% of the assessed valuation of each municipality multiplied by the Road and Bridge Mill Levy (4.493 mills).

Road sales and use tax is distributed directly to the municipality every month. The amount distributed is 75% of the roads sales and use tax collected within the wholly incorporated boundaries, excluding Park Meadows Mall in Lone Tree. Open Space sales and use tax collected and distributed to municipalities is 14.8%. This is based on prior year auto registrations located within the municipality.

2021 Sharebacks to Municipalities	Total Sharebacks	Road and Bridge Shareback (Property Tax)	Roads Sales and Use Tax .40%	Open Space Sales and Use Tax .17%
		(% of Total Collected)	(% of Total Collected)	(% of Total Collected)
Total Tax Collected (County-wide)		\$32,875,031	\$39,790,791	\$16,911,086
Sharebacks:				
Aurora	\$ 134,619	134,619		
Castle Pines	1,308,334	495,285	813,049	
Castle Rock	8,585,015	2,566,061	4,624,356	1,394,598
Larkspur	88,209	21,941	60,808	5,460
Littleton	44,786	44,786		
Lone Tree	4,201,038	1,804,648	2,396,390	
Parker	7,104,066	2,039,177	3,965,705	1,099,184
Total Sharebacks	\$ 21,466,067	\$ 7,106,517 21.6%	\$ 11,860,308 29.8%	\$ 2,499,242 14.8%
Calculation Basis		50% of assessed value within the incorporated boundaries times R&B mill levy (4.493 mills)	75% of the actual 0.40% sales and use tax collected within the wholly incorporated boundaries	46% of the actual 0.17% sales and use tax collected divided based on prior year auto registrations
Authority for Shareback		CRS 43-2-202	DC Resolution (R-995-100) - 1995	DC Resolution (R-994-062) - 1994
Distribution Frequency		Quarterly	Monthly	Monthly
Distribution Method		Direct payment to municipality	Direct payment to municipality	Deposited into holding account - funds released upon BCC approval
Accumulated Account Balances:				
Castle Rock				\$ 1,818,392
Larkspur				17,003
Parker				4,610,527

Within Douglas County there are five Urban Renewal Authorities (URAs) and Downtown Development Authorities (DDAs) which are designed to eliminate blighted areas within cities and towns. These authorities utilize tax increment financing (TIF) to pay for capital improvements to mitigate blight. As a result, tax increment financing is estimated to increase 5.8% over tax year 2021 resulting in \$1,551,889 ongoing revenues being directed to these authorities instead of the County for budget year 2023.



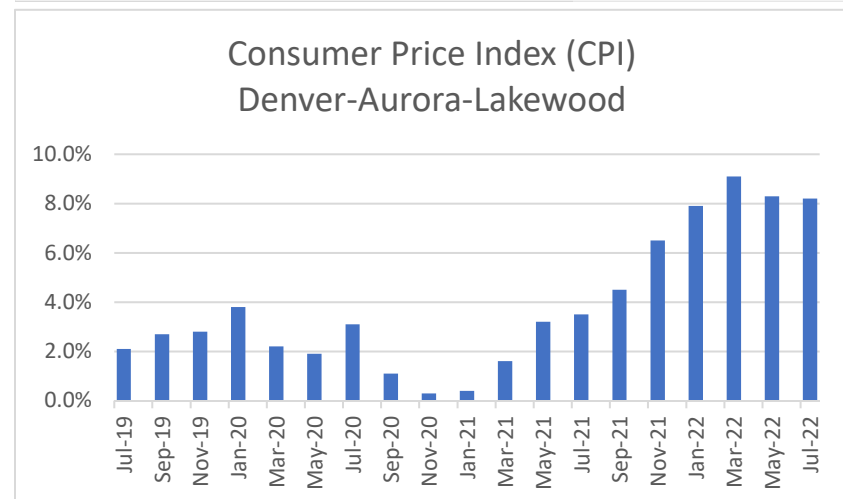
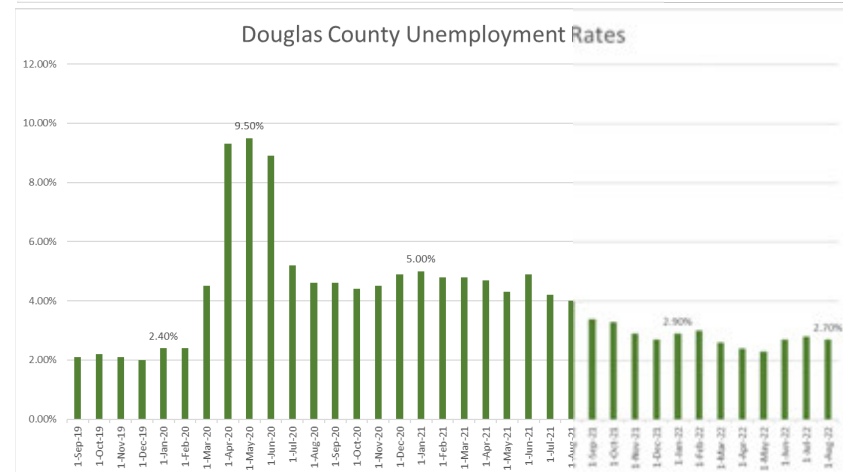
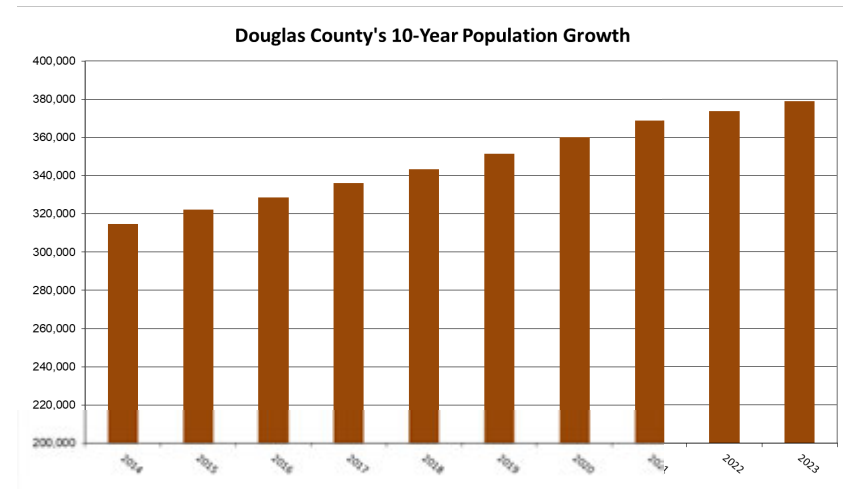
Economic Conditions

Douglas County's total population is estimated to be 378,000 January 1, 2023, and grow to 383,000 by the December 31, 2023. The unincorporated population is estimated to be 202,645 January 1, 2023, and grow to 203,945 by December 31, 2023.

Inflation, rising interest rates and the prospect of a downturn in the economy brings uncertainty in the financial forecast. However, low unemployment and the knowledge that revenues in 2024 will be impacted by unprecedented increases in property values, puts the County in a unique situation for 2023.

Property tax revenues will remain flat in 2023, as this is an intervening reappraisal property tax year and due to the impacts of SB21-293. Other major revenues are declining as they are directly impacted by rising interest rates while sales tax is driving the local revenue increase forecasted for 2023. As of August 2022, Douglas County's sales tax continues to increase around 10% over 2021 levels even though inflation has been at record levels since November 2021.

On the County's watch list is what will happen at the State level during the next legislative session. We anticipate that there will be further legislation adjusting the assessment rates for possibly all property classifications. In more densely populated areas of the state, residential home values are increasing as much as 50% and non-residential commercial property values are increasing as much as 40%. If left unaddressed this could be an enormous burden on taxpayers.



2023 RECOMMENDED PRELIMINARY BUDGET

This chart illustrates the distribution of the budget by spending categories.

Expenditures

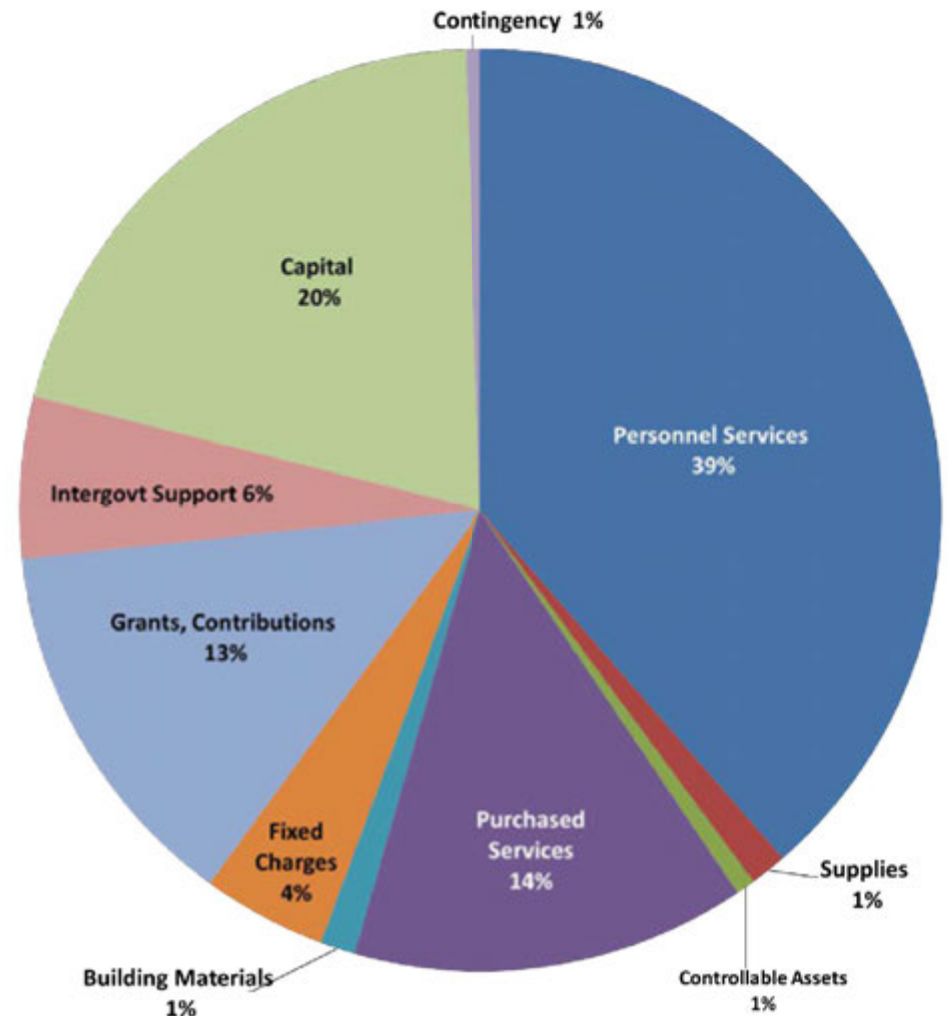
The 2023 expenditure budget is \$453.8 million. The operating portion of the 2023 Budget is projected to increase by 7.85% or \$17.1 million, which is less than the percentage of population growth and CPI ($1.3\% + 8.6\% = 9.9\%$).

One-time initiatives equal \$140.9 million and include \$110.0 million for roads, \$7.2 for open space and parks, \$1.7 million for public safety, and \$22.0 million for facilities maintenance, vehicle replacements, contingency funds, one-time operating requests, and temporary personnel.

Federal and state funded expenditures equal \$49.2 million and are increasing by 14.1% or \$6.1 million due to Human Services federal and state allocations increasing.

Self-Insured insurance costs are \$29.2 million and are increasing 8.5% or \$2.3 million primarily due to increases in medical claims.

New budget requests for 2023 are detailed within individual Fund Summaries that follow and are consistent with the Board's guiding principles requiring the pairing of ongoing revenues with ongoing expenditures.



Compensation and Benefit Costs

As with most service organizations, public or private, the salary and benefit portion is the largest expense within the operating budget. Maintaining a competitive, market-based, pay-for-performance total compensation package for employees is critical to recruit and retain a high performing workforce. The County follows fiscally conservative principles in designing our compensation and benefits strategy that includes the following tenets:

- No pension liability
- Non-union
- No retiree healthcare liability
- No sick leave cash-out upon leaving County employment
- Pay-for-performance based merit increases
- No Cost-of-Living Adjustments (COLA)
- No bonus structures
- Established market-based pay structure at the 50th percentile

Compensation

At the beginning of 2022, wage pressures and competitiveness among other Denver Metro area jurisdictions was manifesting in greater employee turnover and extended vacancies as departments were unable to attract qualified candidates. Market data indicated Douglas County had not kept pace with other jurisdictions' compensation structures. In July, the Board authorized a mid-year market adjustment of 4% to all employees including commissioned officers. Additionally, a \$200 per month stipend is being provided to employees making

less than \$80,000, this extends through the end of the year. The countywide impact was \$2.5 million. The county has seen a marked decrease in turnover and vacancy rate.

For the 2023 Preliminary Budget, a 3.5% merit pool is recommended. To help acknowledge exceptional contributions from staff, an additional 1.0% high performance pool will also be made available. These market adjustments will result in an ongoing cost increase of \$3.7 million for 2023. The \$200 per month stipend will continue through June at a cost of \$490,000.

Deputy and Sergeant ranks are compensated via Tier structures, which allow for annual step-movement, these Tier movements will cost \$2.0 million.

Benefits

The county went through a competitive bid process this year for health insurance. This resulted an increase of 4% or \$808,820. Dental insurance is increasing 5% or \$17,000.

All other lines of coverage such as accident insurance, critical illness insurance, life insurance, long-term disability insurance, and the employee assistance program have a 0% increase for 2023 expenditures.

The Board of County Commissioners also approved adding the Juneteenth Federal and State holiday in 2023. This holiday is widely recognized in the Denver Metro Area and brings Douglas County's number of holidays in alignment with other agencies.

Staffing

Douglas County maintains staffing levels that are prudent in overall numbers of employees, while also ensuring that we adequately meet the service needs of our citizens. As depicted in the graphs on this page, the County has one of the highest levels of citizens served (both overall and in unincorporated areas) per employee.

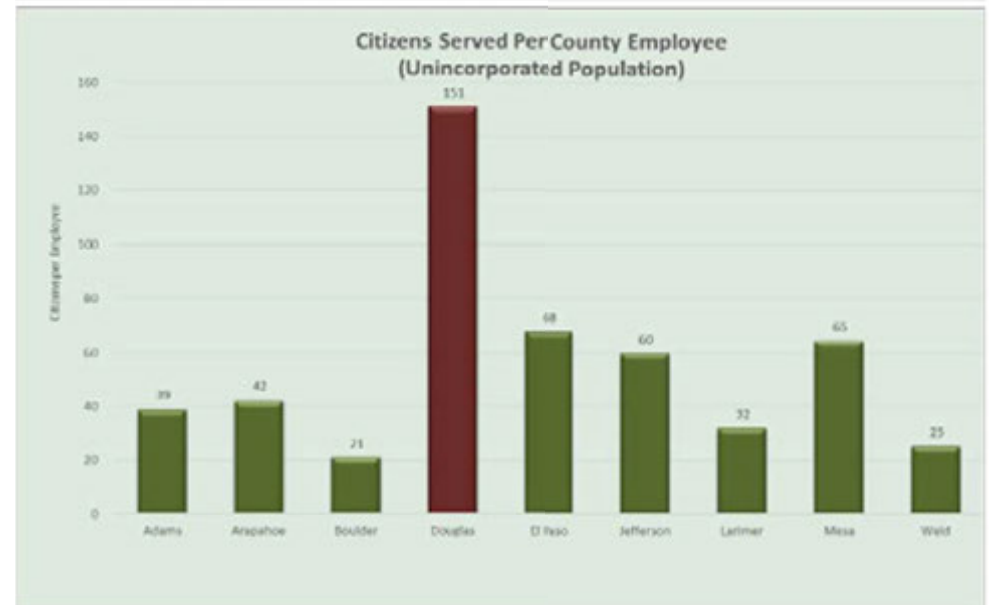
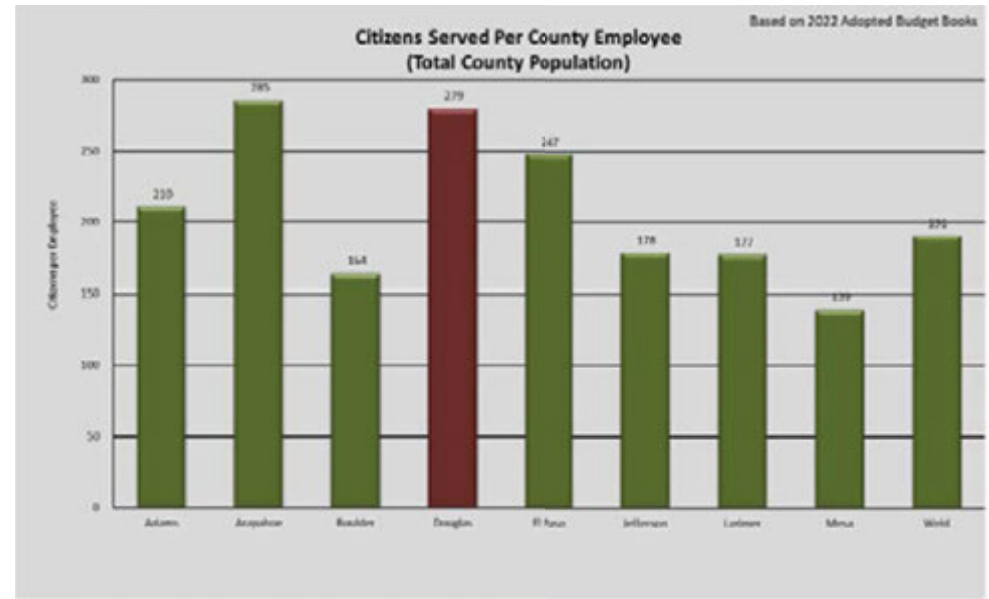
No new positions are recommended for the 2023 Preliminary Budget. In 2022, a total of 82.0 FTEs were added:

- 39.0 FTEs in the new Health Department
- 27.0 Deputies for Detentions (14) and Patrol (13)
- 6.0 FTEs for Emergency Wildfire Support
- 4.0 FTEs to support the County's new HEART Homeless initiative (funding with ARPA monies)
- 1.0 FTE for two part-time Veterans Services Officers
- 1.0 FTE for Public Trustee
- 1.0 FTE for the new Rueter-Hess Reservoir initiative
- 1.5 FTEs to support inmates in the county jail
- 1.5 FTEs is a combination of partial positions added in several departments.

The new Douglas County Health Department will be fully transitions from Tri-County Health Department as of January 1, 2023. Total staffing is 41 FTEs.

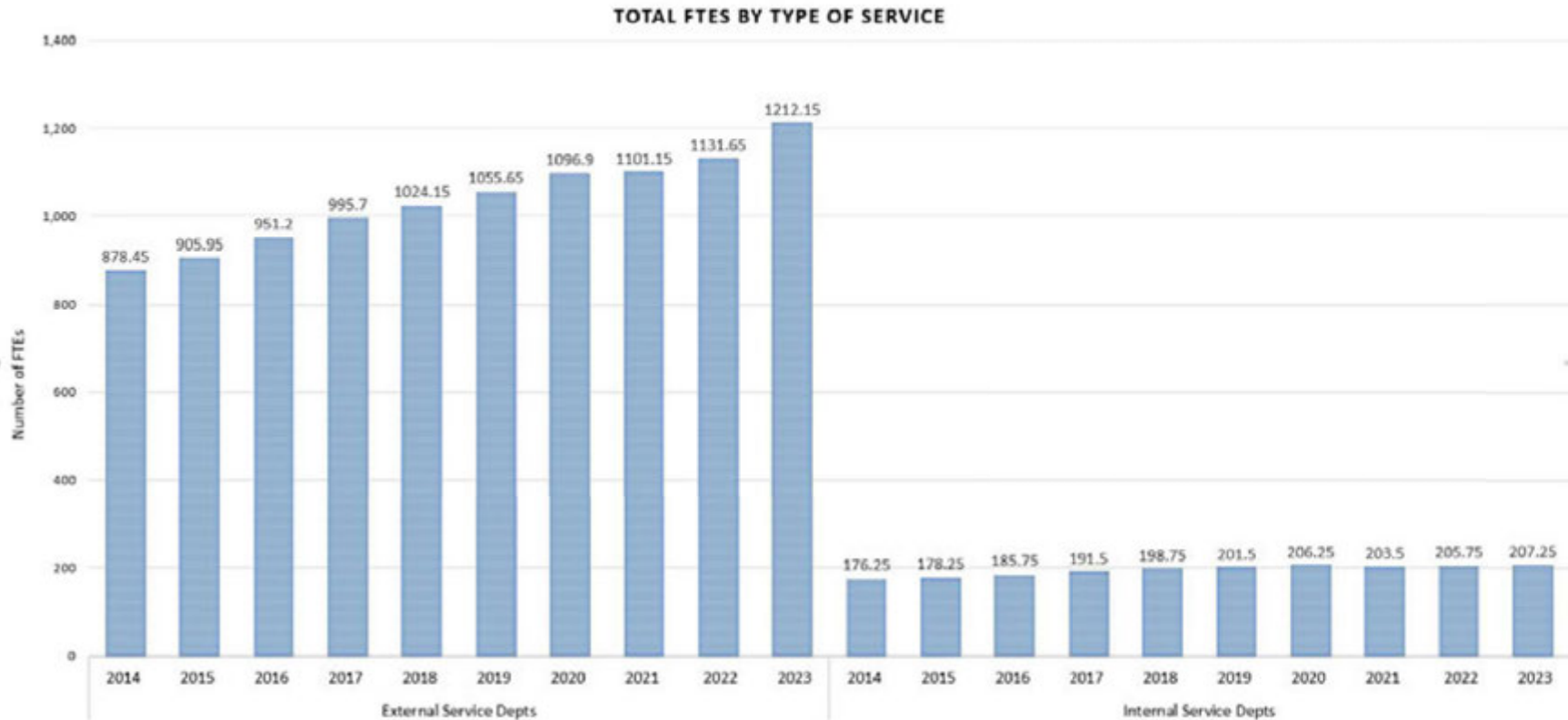
In the Staffing section of the 2023 recommended Preliminary Budget is a full list of all FTEs by office and department

The following charts are based on the 2022 Budget Books from each county.



10 Year FTE History (External vs. Internal Services)

In reviewing growth in full-time equivalent (FTE) positions since 2014, the majority have been associated with areas of the County that provide direct services to the citizens. During this time period, there has been an increase of 36.8% in external service areas, with 18.7% growth related to internal service departments.



Note: Internal Service Departments include Budget, County Administration, County Attorney, Facilities, Fairgrounds, Finance, Fleet, Human Resources, Information Technology, and Public Affairs.

New Requests/Highlights

Countywide new budget requests total \$96.8 million; \$95.6 million in one-time requests and \$1.2 million in ongoing requests. The following are key initiatives:

Transportation

- Road repair and maintenance, including continued asphalt, concrete, and surface treatments to extend pavement life throughout unincorporated Douglas County (\$17.5 million)
- County Line Road widening, University to Broadway (\$9.0 million)
- I-25 Frontage Road, Tomah to Dawson (\$8.0 million)
- Dransfeldt Road extension (\$8.0 million)
- Stormwater priority projects to ensure the controlled flow and drainage of stormwater (\$4.5 million)
- Pine Drive widening, Lincoln Ave to Inspiration Drive (\$3.0 million)
- Bayou Gulch Road extension (\$2.5 million)

Historic and Natural Resources

- Macanta Regional Park design and construction (\$1.2 million)
- Bluffs Regional Park trail resurfacing (\$450,000)
- Highland Heritage Regional Park synthetic turf replacement (\$575,000)
- East-West Regional Trail signage and wayfinding (\$425,000)
- Plum Creek Regional Trail initial design (\$250,000)
- Hidden Mesa concrete trail construction (\$400,000)
- Huntsville Pond Master Plan (\$150,000)
- Astronomical Observatory at Sandstone planning and initial construction (\$250,000)

A complete list of recommended requests may be found in the 2023 Preliminary Budget.



MAJOR FUNDS

General Fund Highlights:

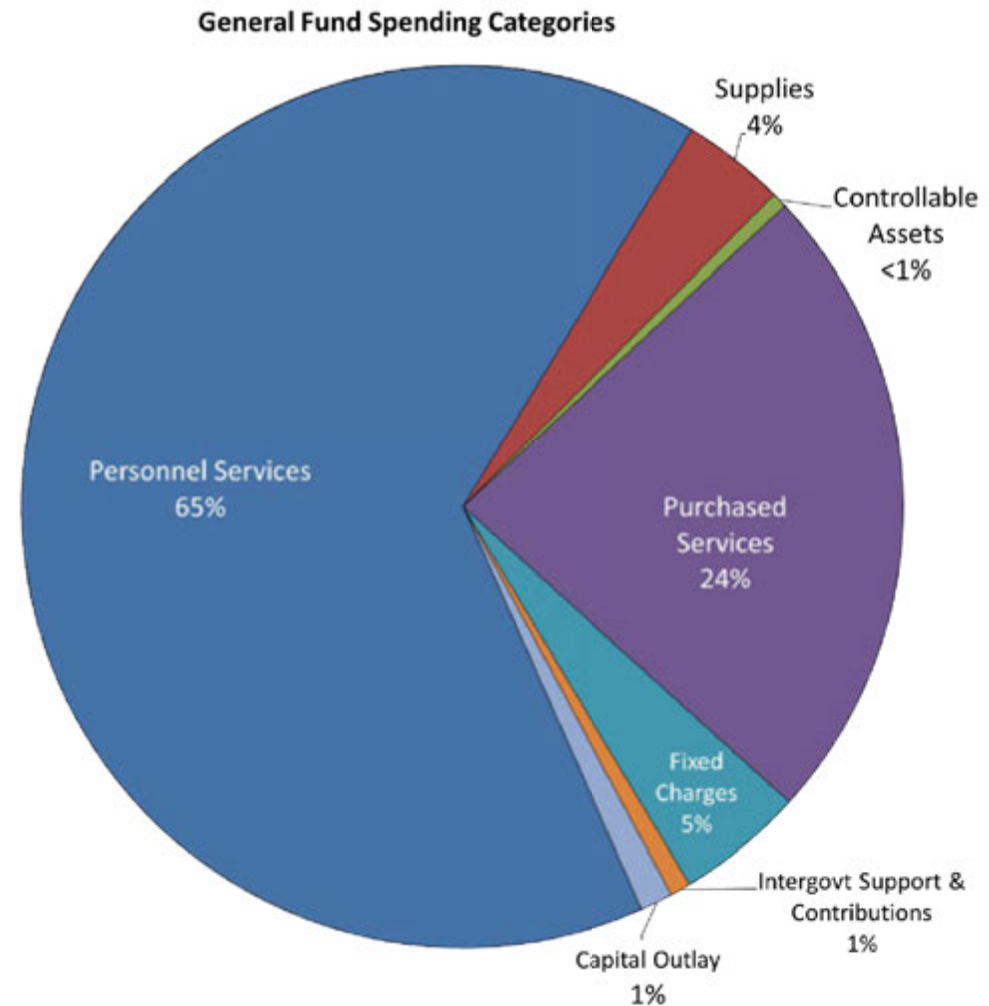
The General Fund, which is the largest and most diverse of all the County funds, accounts for a wide variety of services and functions. Revenues in the General Fund for 2023 are projected to increase 0.4% or \$518,000. Although the county is seeing over \$2 billion in new construction, property taxes are expected to increase by \$171,400 due to the lowering of the residential assessment rate through SB21-293.

The 2023 recommended Preliminary Budget is \$169.2 million, an increase of 4.4% (\$7.2 million) over the 2022 Adopted Budget. There are \$3.4 million in recommended new requests, of which \$1.0 million are ongoing requests. The ongoing operating budget is increasing 5.6% or \$8.2 million because of compensation and benefit increases explained earlier in this document.

The priority for 2023 is to ensure the County stays competitive in the employment marketplace; therefore, the majority of available ongoing funding has been directed toward compensation and benefits.

The 2023 Preliminary budget contains the list of other requests related to various operating needs with detailed explanations.

The graph below shows the primary expenditure categories for the General Fund.



Road and Bridge Fund Highlights:

Property taxes, auto ownership taxes, and highway user taxes are the primary revenue sources accounted for in this fund, which for 2023 are expected to generate \$36.2 million, \$12.5 million, and \$8.0 million respectively. In addition to ongoing funding for operational expenditures related to road maintenance, traffic services, and snow removal, this fund also expends \$8.2 million in property tax sharebacks with the municipalities located within the County.

This fund's primary focus is road and bridge maintenance and includes both County performed and contracted maintenance. Maintenance projects include asphalt and concrete repair and replacement; paving high traffic gravel roads; stormwater and drainage management; traffic signals repair and replacement; and pedestrian safety. Contracted repair and maintenance are budgeted at \$17.5 million.

Other major budget requests and initiatives for this fund include: \$4.5 million for storm drainage and stormwater projects, \$300,000 for school and pedestrian safety projects, and an additional \$100,000 in ongoing funding for signal installation and enhancement. A complete list with detailed explanations of recommended projects can be found in the 2023 Preliminary Budget for this fund.

Road Sales and Use Tax Fund Highlights:

The Road Sales and Use Tax Fund accounts for 0.40% of the County's 1.0% sales and use tax used for infrastructure improvements related to roads and bridges. The voters approved extending this sales and use tax in November 2007, which was effective January 1, 2011. The extension included a shareback provision for all wholly incorporated entities at the time of the election. The road sales and use tax is collected within the incorporated boundaries of the Town of Castle Rock, the Town of Larkspur, the Town of Parker, and the City of Lone Tree (excluding Park Meadows shopping center). The extension also modified the amount of the shareback from 100% of collected roads sales and use tax within the boundaries to 75% of the collected roads sales and use tax. January 1, 2012, the County began sharing back with the City of Castle Pines.

Revenues for 2023 from this dedicated sales and use tax are projected to be \$43.9 million, resulting in forecasted sharebacks totaling \$13.1 million. The major projects include:

- I-25 Frontage Road, Tomah to Dawson (\$8.0 million)
- County Line Road Widening (\$9.0 million)
- Dransfeldt Road Extension (\$4.0 million)
- US 82 Improvements, Highlands Ranch Pkwy to County Line Road (\$3.2 million)

A complete list with detailed explanations of recommended projects can be found in the 2023 Preliminary Budget for this fund.

Transportation Infrastructure Fund Highlights:

This fund was created as a result of the voters approving ballot question 1A on November 5, 2019. The fund will account for monies generated from the 0.18% of the County's 1.0% sales and use tax and will be used for transportation infrastructure improvements including the alleviation of traffic congestion. The 2023 Preliminary Budget projects revenues to be approximately \$19.7 million.

The major project in this fund is the continued US 85 improvements, totaling \$20.0 million. Pine Drive widening from Lincoln Ave to Inspiration Drive accounts for \$3.0 million, and Dransfeldt Road extension is \$4.0 million. A complete list with detailed explanations of recommended projects can be found in the 2023 Preliminary Budget for this fund.

Law Enforcement Authority (LEA) Fund Highlights:

The LEA Fund's primary funding source comes from a dedicated 4.500 mills paid by property owners within the unincorporated areas of Douglas County and is for the purpose of providing law enforcement services in unincorporated areas of the County. Property taxes revenues are forecast to be \$20.0 million in 2023.

The 2023 recommended Preliminary Budget includes \$602,000 for upfitting expenses on vehicles that were purchased early in 2022, and \$151,000 in funding for four additional vehicles to be procured in 2023.

This fund is being monitored closely for long-term sustainability.

Safety and Mental Health Fund Highlights:

This fund was created mid-2019 to account for the \$13 million from General Fund unassigned fund balance. It is intended to be used for physical entry way security technology with the option to consider safety on site specialists such as trained school resource officers dedicated solely to school security. A portion of the General Fund mill levy was redirected to provide for ongoing funding. In 2023, property tax revenues are forecasted to be \$2.9 million.

This fund also accounts for the Sheriff's Office School Resource Officer (SRO) program. The SRO program is funded in partnership with Douglas County Government, Douglas County School District, and various charter and private schools within Douglas County. Funding from these partnerships is \$1.9 million for 2023.

American Rescue Plan Act Fund Highlights:

This fund was created in 2021 to account for the Federal American Rescue Plan Act monies. Douglas County received the first of two installments of \$34,113,259 in 2021. The second installment was received June 22, 2022, in the amount of \$34,103,774. The Board is currently finalizing the plan for spending these funds.

Justice Center Sales and Use Tax Fund Highlights:

The Justice Center Sales and Use Tax Fund accounts for the 0.25% of the County's 1.0% sales and use tax and is for the ongoing operations, maintenance, and construction of the Robert A. Christensen Justice Center.

Sales and use tax revenues are projected to be \$27.4 million. The major expenditure shown in this fund is the transfer to the General Fund, which equals the full 0.25% generated by the sales and use tax and extends in perpetuity and defrays the cost of operations paid from the General Fund. Available fund balance is also used to offset General Fund one-time expenditures in accordance with the ballot language. Current available fund balance is projected to be \$21.1 million at the end of 2023.

The other major requests for this fund that will utilize available fund balance are improvements to:

- Detentions Dayroom security (\$1,453,900)
- Camera replacements (\$142,000)
- HVAC/air quality system upgrades (\$600,300)
- Clerk of Courts service counter (\$554,500)

The Board held a Work Session October 10, 2022, with the Sheriff's Office regarding communication issues in the southwest portion of the county which will result in additional requests being approved for the 2023 Proposed Budget. A complete list with detailed explanations of recommended requests can be found in the 2023 Preliminary Budget for this fund.

Open Space Sales and Use Tax Fund Highlights:

The Open Space Sales and Use Tax Fund accounts for the open space portion of the 0.17% of the County's voter-approved 1.0% sales and use tax and provides for the development, preservation, and protection of land dedicated as open space within the County. Revenues generated from this dedicated sales and use tax provide funding for operational needs as well as capital projects and land acquisitions. This sales and use tax will sunset January 1, 2024. Currently, fund balance is being accumulated to fund maintenance of open space properties after the sunset date in case the tax is not extended.

Sales and use tax revenues are projected to be \$18.6 million. Per voter approval, a portion of this revenue (\$2.9 million) is for parks development and maintenance and is accounted for in the Parks Sales and Use Tax Fund. An additional \$2.6 million is shared-back with the wholly incorporated municipalities that were in existence at the time the sales and use tax was approved by voters in 1994. These municipalities include the Towns of Castle Rock, Parker, and Larkspur.

The major projects for this fund are the Hidden Mesa Trail, Astronomical Observatory, and continued trailhead improvements and maintenance. The complete list with detailed explanations of recommended projects is included in the 2023 Preliminary Budget for this fund.

Parks Sales and Use Tax Fund Highlights:

The Parks Sales and Use Tax Fund accounts for the parks portion of the Open Space Sales and Use Tax. Sales and use tax revenues are forecasted to be \$2.9 million for 2023. Projects are funded with these monies as well as cash-in-lieu monies received from developers dedicated to park lands. This fund is also impacted by the sunseting of the Open Space Sales and Use Tax, on January 1, 2024. After the sunseting of the tax, the General Fund will be responsible for funding ongoing maintenance.

The 2023 priorities for this fund include annual maintenance for several parks throughout Douglas County, including parking lot maintenance and concrete replacement. Major projects for this fund include \$575,000 for turf replacement at Highland Heritage Regional Park and \$425,000 for signage and wayfinding markers along the East-West Regional Trail. More information is provided in the 2023 Preliminary Budget for this fund.

Conservation Trust Fund Highlights:

In accordance with Colorado State Statute, this fund accounts solely for the proceeds allocated to the County from the State Lottery Fund, estimated to be \$1.3 million for 2023. Funds may only be used for the development and maintenance of parks, trails, open space, and other recreational facilities.

Major projects for this fund are \$1.2 million to begin construction of Macanta Regional Park and \$450,000 for trail resurfacing at Bluffs Regional Park.

Capital Expenditures Fund Highlights:

This fund pays for routine maintenance on all county facilities except for the Justice Center. In 2021, additional monies were transferred into this fund to pay for future county facilities maintenance. Therefore, maintenance in the amount of \$1,316,000 will be funded with existing fund balance. A complete list with detailed explanations of maintenance requests is included in the 2023 Preliminary Budget for this fund.

Human Services Fund Highlights:

Funding for the programs and services provided by the Human Services Department comes from a portion of the County's mill levy (0.376 mills or \$3.0 million) and from various Federal and State grants (\$47.6 million). The 2023 Preliminary Budget reflects \$34.9 million appropriated for direct payments to qualified participants (which includes \$22.5 million in food assistance benefits that are 100% federally funded), and \$8.2 million in client services, such as child welfare and child-care support services.

Human Services programs are mandated by the State of Colorado. Increases in the State's funding allocations requires a larger county funding match. The 2023 Preliminary Budget still anticipates using existing fund balance to cover operating expenses. Should available fund balance become inadequate to cover operations, additional mill levy may be required from the General Fund. There are no new requests for this fund.

Developmental Disabilities Fund Highlights:

Revenues recognized in this fund are generated from a 1.0 mill property tax approved by the voters in 2001 and is expected to produce \$8.1 million for 2023. Through an interagency agreement, the County remits more than 90% of these funds to Developmental Pathways, Inc., Douglas County's regional provider. These funds support programs and services for the special needs of citizens with intellectual and developmental disabilities. The remaining funds are then dispersed by the County through its Developmental Disabilities Grant Program.



RESERVES

As the budget is developed, attention is focused on each fund's balance to ensure it can absorb the proposed recommendations. The guiding principles that prescribe the use of the County's fund balance are to:

- Seek opportunities to maximize impacts to our communities;
- Leverage funds by partnering;
- Cash fund versus incurring debt;
- Maintain adequate fund balance to withstand economic fluctuations; and
- Prepare for emergencies.

The County's fund balance policy outlines appropriate fund balance levels necessary to conform with legal requirements. These levels also help to maintain a strong financial position. The County has met its TABOR requirements, which specify that 3% (\$8.6 million for County funds and \$681,000 for the LEA Fund) of operating expenditures must be reserved for emergencies.

Basis of Budgetary Accounting

The budgets for the County, Law Enforcement Authority (LEA), Woodmoor Mountain GID, and Lincoln Station LID are all presented on the modified accrual basis, which is consistent with Generally Accepted Accounting Principles (GAAP). Under modified accrual accounting, revenues are recognized as soon as they are both measurable and available. Expenditures are recognized when the liability is incurred. Governmental funds' financial statements are also presented on a modified accrual basis of accounting. However, the government-wide financial statements and the proprietary funds' financial statements are presented on a full accrual basis of accounting, which means all transactions and events that affect the total economic resources (net assets) during the period are reported. Under the full accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time an obligation (liability) is incurred, regardless of the timing of related cash inflows and outflows. Fiduciary funds use the accrual basis of accounting.

CONCLUSION & ACKNOWLEDGEMENTS

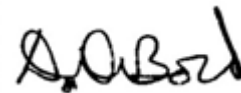
The budget process is one of the County's most significant undertakings each year. The process creates opportunities for dialogue and priority setting in each Elected Office and Department in the County.

The success of this process is a direct reflection of the efforts of the many participants in the process – including the Board of County Commissioners, other Elected Officials, Department Directors, and the numerous staff throughout the County who dedicate an extensive number of hours to work through the budget development process. We sincerely appreciate the hard work and dedication of all who make this important task possible, especially the members of the Budget Department.

We are pleased to present this 2023 recommended Preliminary Budget as our County's financial plan for 2023. We believe this budget reflects our commitment to fiscal stewardship, as well as our resolve to focus on the implementation and achievement of the Board of County Commissioners' core priorities.

Over the next six weeks, we will spend many hours working with the Board of County Commissioners to fully discuss and evaluate this recommended Preliminary Budget before adoption, which is planned for December 15, 2022.

Respectfully submitted,



Douglas DeBord
County Manager



Martha Marshall
Budget Director





County Overview

Douglas County, Colorado At A Glance

Location :

Virtually in the geographic center of Colorado, Douglas County is approximately 844 square miles of striking natural beauty in its mountains, foothills, and plains. It is located between Colorado's two largest cities: Denver and Colorado Springs.

Elevation :

Elevations range from 5,400 feet in the northeast corner of the county to 9,836 feet at Thunder Butte in the Pike National Forest.

Incorporated Municipalities

Aurora [portion], Castle Pines, Castle Rock [County seat], Larkspur, Littleton [portion], Lone Tree, and Parker.

Form of Governance

The County is governed by a three-member Board of County Commissioners elected at large by county citizens.

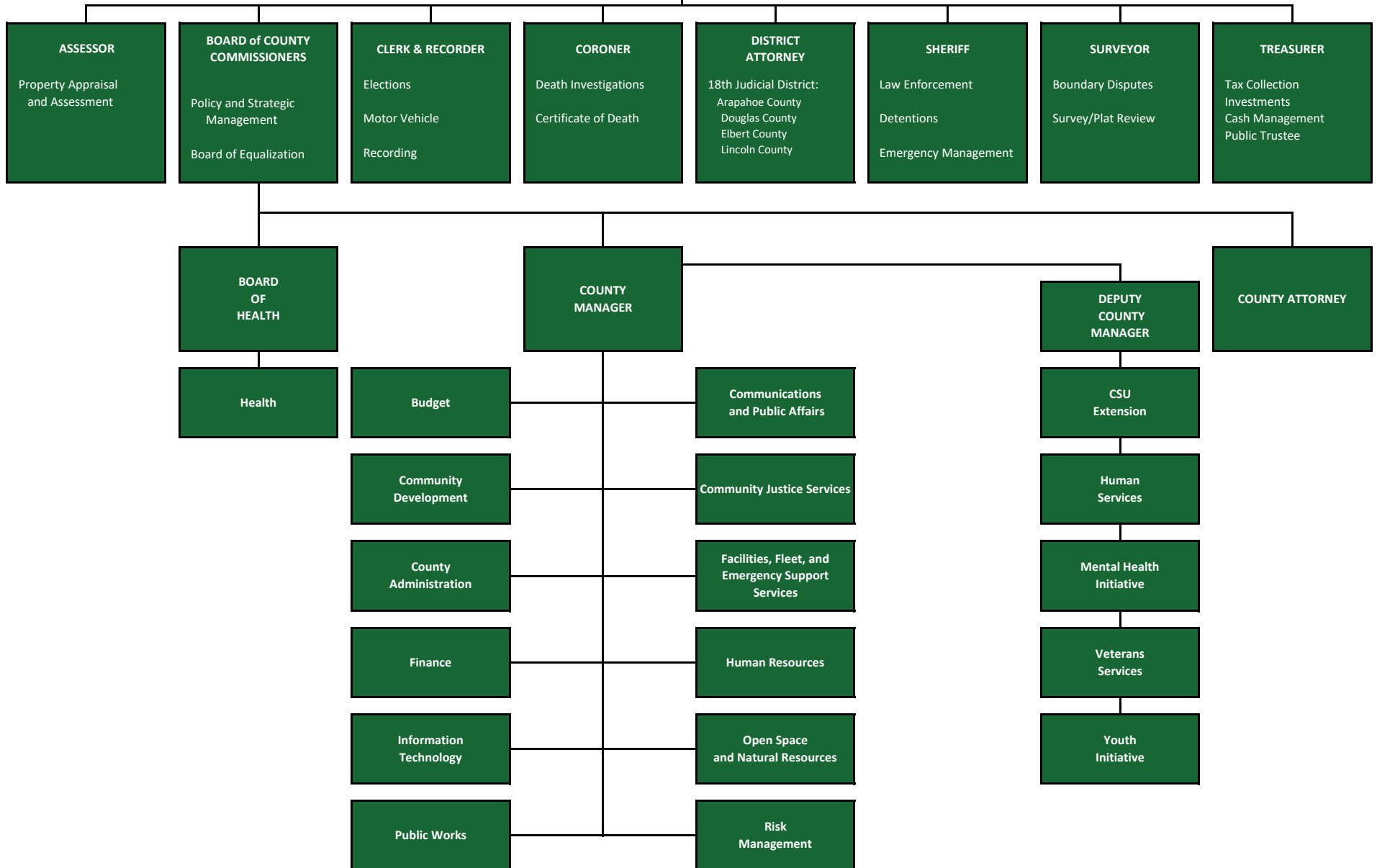
Date of Incorporation

1861: The Colorado Territorial Session Laws created Douglas County, named after Stephen A. Douglas.



DOUGLAS COUNTY ORGANIZATION CHART

CITIZENS



Douglas County Government
Summary of Fund Balances, Revenues, and Expenditures

Fund	Fund Name	Estimated Beginning Fund Balance	2023 Revenues (Less Transfers)	2023 Expenditures (Less Transfers)	Transfers In - DR	Transfers (Out) - CR	Net Change In Fund Balance	Non-Spendable/ Restricted/ Committed Fund Balance	Assigned/ Unassigned Fund Balance	Projected Ending Fund Balance
County Funds										
100	General	\$ 43,114,562	\$ 135,551,007	\$ 169,216,771	\$ 30,781,860	\$ (5,329,430)	\$ (8,213,334)	\$ 37,200,596	\$ (2,299,368)	\$ 34,901,228
Special Revenue Funds										
200	Road and Bridge	14,131,221	59,111,825	60,927,032	0	(107,000)	(1,922,207)	2,688,761	9,520,253	12,209,014
210	Human Services	3,141,417	51,505,806	54,371,259	2,079,428	0	(786,025)	11,633	2,343,759	2,355,392
215	Developmental Disabilities	204,275	8,104,000	8,104,000	0	0	0	100,000	104,275	204,275
217	Health	0	5,383,567	7,454,809	2,071,242	0	0	0	0	0
220	Law Enforcement Authority	8,808,618	24,487,231	28,457,450	1,178,760	0	(2,791,459)	681,000	5,336,159	6,017,159
221	Safety and Mental Health	1,186,502	4,796,909	5,130,457	0	0	(333,548)	0	852,954	852,954
225	Infrastructure	0	0	0	0	0	0	0	0	0
230	Road Sales and Use Tax	34,613,803	44,575,200	43,084,900	0	(500,000)	990,300	35,604,103	0	35,604,103
235	Transportation Infrastructure Sales & Use Tax	12,827,624	19,743,800	28,005,000	0		(8,261,200)	4,566,424	0	4,566,424
240	Justice Center Sales and Use Tax	28,237,667	27,822,000	5,331,700	0	(29,622,960)	(7,132,660)	21,105,007	0	21,105,007
250	Open Space Sales and Use Tax	32,055,746	15,976,380	7,610,370	91,473	0	8,457,483	40,513,229	0	40,513,229
255	Parks Sales and Use Tax	3,289,190	3,050,580	2,680,000	0	0	370,580	3,659,770	0	3,659,770
260	Conservation Trust	2,600,739	1,325,000	1,650,000	0	0	(325,000)	2,275,739	0	2,275,739
265	Lincoln Station Sales Tax Street Improvement	0	50,000	50,000	0	0	0	0	0	0
275	Solid Waste Disposal	79,201	90,000	130,000	0	0	(40,000)	0	39,201	39,201
280	Woodmoor Mountain GID	42,442	35,565	73,595	0	0	(38,030)	2,190	2,222	4,412
295	Rocky Mountain HIDTA	0	982,671	980,771	0	(1,900)	0	0	0	0
296	American Rescue Plan Act (ARPA)	600,000	600,000	0	0	0	600,000	0	1,200,000	1,200,000
Capital Projects Funds										
330	Capital Expenditures	5,290,471	0	1,316,000	0	0	(1,316,000)	0	3,974,471	3,974,471
350	LID Capital Construction	0	140,000	1,000	0	0	139,000	0	139,000	139,000
390	Capital Replacement	2,600,767	0	0	0	(550,000)	(550,000)	0	2,050,767	2,050,767
Debt Service Fund										
410	Debt Service	91,473	0	0	0	(91,473)	(91,473)	0	0	0
Internal Service Funds										
620	Employee Benefits	4,586,757	2,610,100	2,610,100	0	0	0	0	4,586,757	4,586,757
630	Liability and Property Insurance	2,401,878	2,908,250	2,908,250	0	0	0	0	2,401,878	2,401,878
640	Medical Self-Insurance	(432,627)	23,716,873	23,716,873	0	0	0	0	(432,627)	(432,627)
Total County Funds		\$ 199,471,726	\$ 432,566,764	\$ 453,810,337	\$ 36,202,763	\$ (36,202,763)	\$ (21,243,573)	\$ 148,408,452	\$ 29,819,701	\$ 178,228,153

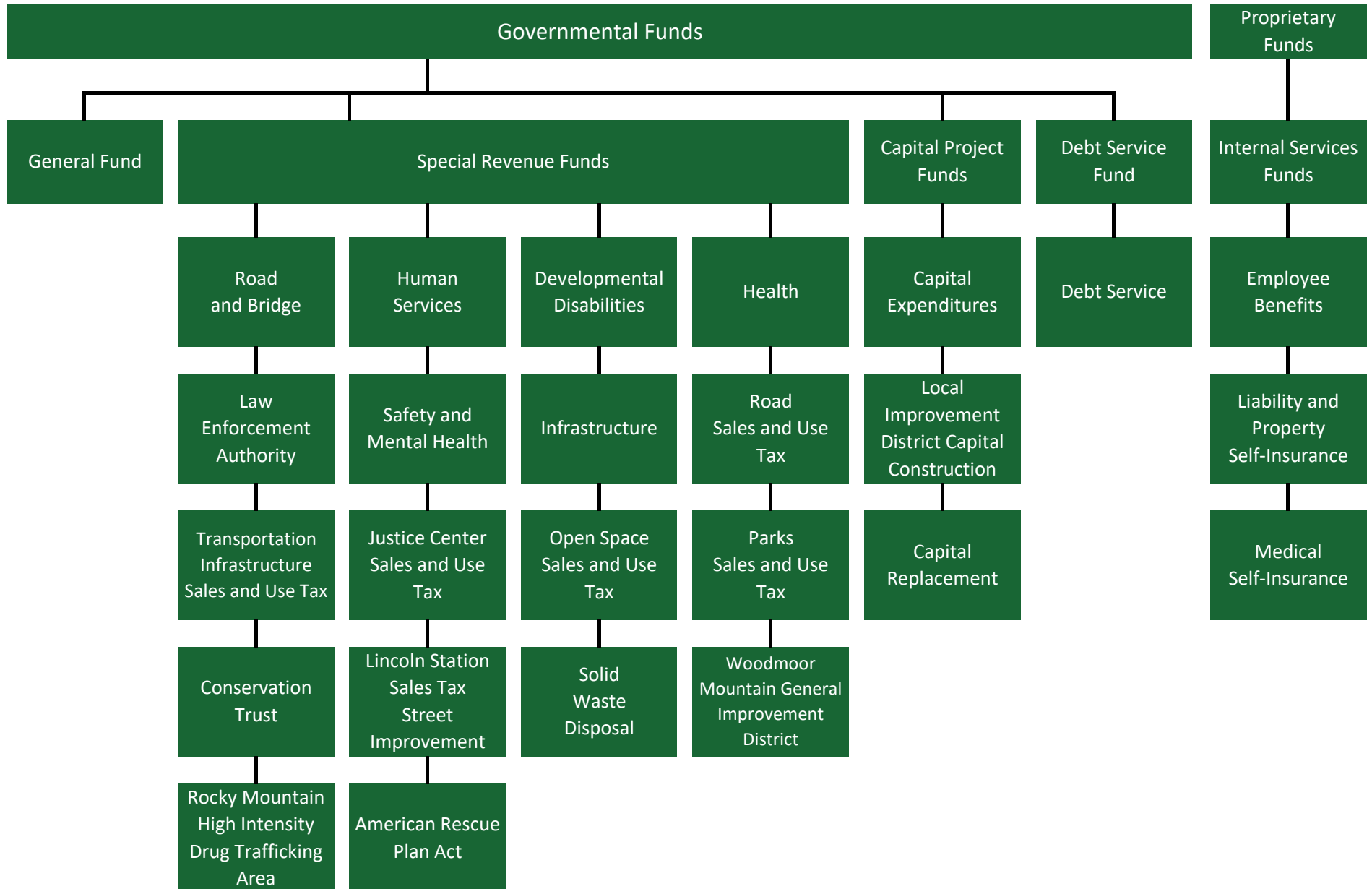
Abbreviation Key:

GID - General Improvement District

HIDTA - High Intensity Drug Trafficking Area

LID - Local Improvement District

DOUGLAS COUNTY FUND STRUCTURE OVERVIEW



Note: This schedule only reflects funds that are budgeted

Fund Definitions

Governmental accounting is based upon fund accounting. Each separate fund has a unique purpose and must be self-balancing. Required by statute, governmental funds have a spending focus and include:

General Fund

The General Fund is used to account for all resources associated with traditional government functions that are not required legally or by sound financial management practices to be accounted for in another fund. As the County's main operating fund, the General Fund accounts for general County operations such as public safety, planning and zoning; parks and recreation; tax assessments and collection; motor vehicle licensing, elections; finance, and administration.

<u>Fund Name</u>	<u>Fund Number</u>
General	100

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds derived from sources that are legally restricted to be expended for a designated program or specific purpose.

<u>Fund Name</u>	<u>Fund Number</u>
Road and Bridge	200
Human Services	210
Developmental Disabilities	215
Health	217
Law Enforcement Authority (LEA)	220
Safety and Mental Health	221
Infrastructure	225
Road Sales and Use Tax	230
Transportation Infrastructure Sales and Use Tax	235
Justice Center Sales and Use Tax	240
Open Space Sales and Use Tax	250
Parks Sales and Use Tax	255
Conservation Trust	260
Lincoln Station Sales Tax Street Improvement	265
Solid Waste Disposal	275
Woodmoor Mountain General Improvement District (GID)	280
Rocky Mountain High Intensity Drug Trafficking Area (HIDTA)	295
American Rescue Plan Act (ARPA)	296

Fund Definitions

Capital Projects Funds

Capital Projects Funds are used to account for the financial resources used to fund maintenance and equipment replacement as well as to acquire or construct major public capital facilities and improvements.

<u>Fund Name</u>	<u>Fund Number</u>
Capital Expenditures	330
Local Improvement District (LID) Capital Construction	350
Capital Replacement	390

Debt Service Fund

Debt Service Fund is used to account for the accumulation of resources and the payment of principal and interest related to long-term debt used to finance capital construction and acquisition. Debt obligations that are accounted for in this fund are revenue bonds paid from restricted revenue sources pledged towards repayment of the debt.

<u>Fund Name</u>	<u>Fund Number</u>
Debt Service	410

Internal Service Funds

Internal Service Funds are proprietary funds that are used to account for the financing of goods or services provided by one county department or agency to other departments or agencies on a cost reimbursement basis.

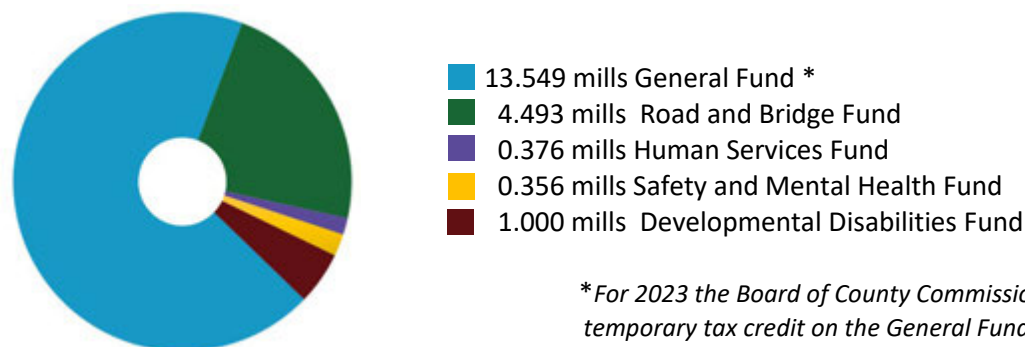
<u>Fund Name</u>	<u>Fund Number</u>
Employee Benefits	620
Liability and Property Insurance	630
Medical Self-Insurance	640

Property Taxes

Douglas County

Douglas County is a governmental taxing entity empowered to levy its own property taxes. The total mill levy for the 2021 Douglas County Budget is 19.774 mills. A 1.000 mill dedicated to persons with intellectual and developmental disabilities was approved by voters in 2001. Revenues for property taxes budgeted in 2023 are levied in December 2022. The county, municipalities, school districts and various forms of special districts are all taxing entities. A mill levy is a tax rate of 1/10 of a cent. A tax rate of 1 mill per thousand means \$1.00 of tax per \$1,000 of assessed value. The mill levy set by the taxing entity is applied to the assessed value of the property, thus generating property taxes.

Mill Levy Distribution - Douglas County 2023 Budget



Statutorily, Douglas County is required to shareback the Road and Bridge mill levy with all incorporated jurisdictions within the County. The jurisdictions that receive a shareback are Aurora, Castle Pines, Castle Rock, Larkspur, Littleton, Lone Tree, and Parker. The shareback is 50% of the assessed value within the incorporated boundaries times the mill levy.

Law Enforcement Authority

The Law Enforcement Authority (LEA) levies a property tax of 4.500 mills to those in unincorporated areas of the County.

Woodmoor Mountain General Improvement District (GID)

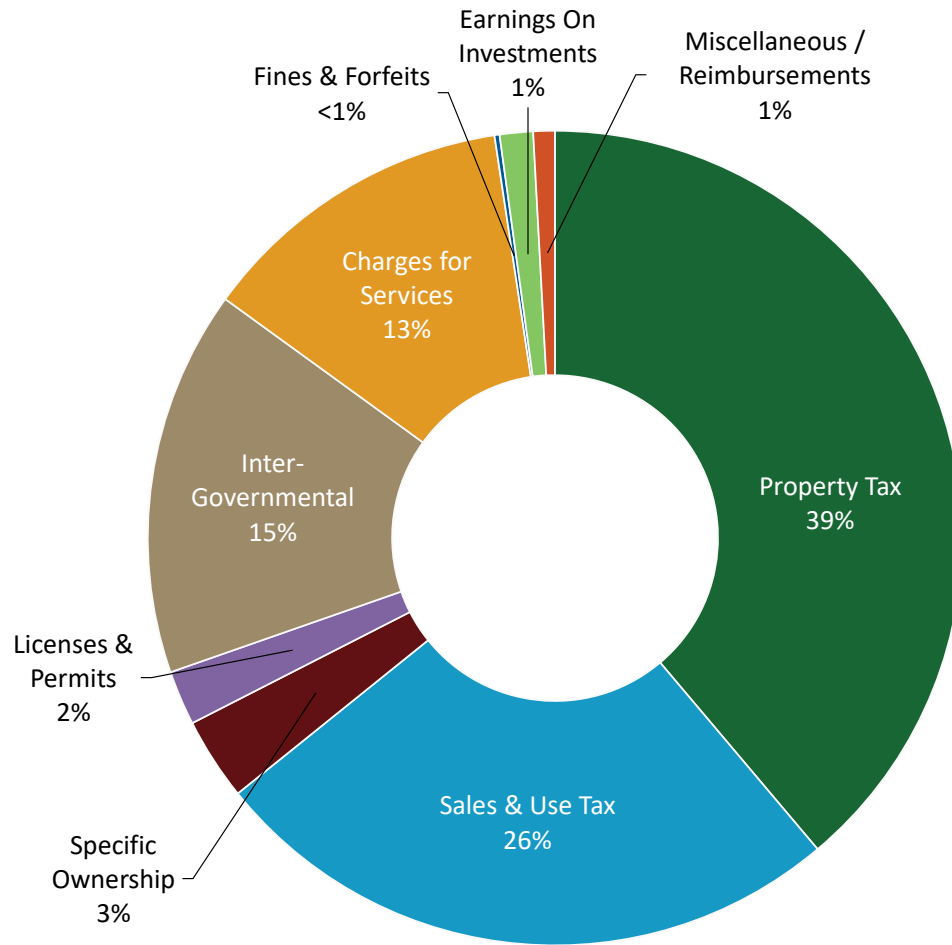
The Woodmoor Mountain General Improvement District is a special taxing General Improvement District (GID) created for the purpose of maintenance and improvement of roads in the Woodmoor Mountain District. On November 2, 1993, a referred measure was passed at an election to allow the district to extend a mill levy on the assessed value of the District to generate \$10,000 in general property tax revenue in 1994, increasing by an amount not to exceed 5.5% thereof annually in the following years. The Woodmoor Mountain GID mill levy for 2023 is 10.743 mills.

Sales and Use Taxes

- General Sales Tax: Sales tax of 1.0% on all tangible personal property, not specifically exempted.
- Douglas County voters approved the levying of the sales/use taxes for the following purposes:

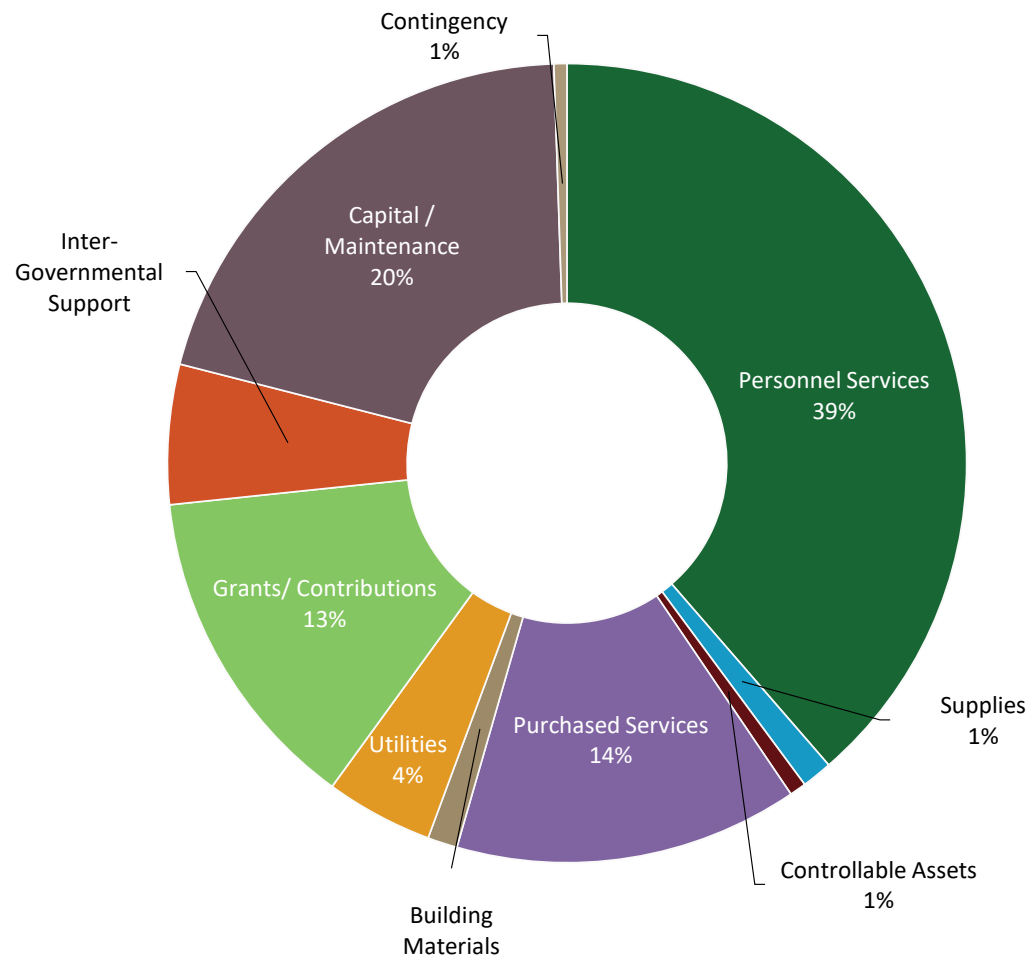
Tax	Amount	Beginning Date	Sunset Date
Open Space Sales & Use Tax	0.17%	January 1, 1995	January 1, 2024
<p>Use: Dedicated for the maintenance and acquisition of Parks, Trails, and Open Space.</p> <p>Funds are shared at the rate of 50% of collections allocated as a percentage of vehicles registered within the municipalities that existed at the time of voter approval.</p> <p>In November 1998, the voters extended the sunset date from January 1, 2009 to January 1, 2024 for the 0.17% sales and use tax.</p>			
Road Sales & Use Tax	0.40%	January 1, 1996	December 31, 2030
<p>Use: Dedicated for the improvement and maintenance of County roads and bridges.</p> <p>Funds are shared with the municipalities of Castle Pines, Castle Rock, Larkspur, Lone Tree and Parker, at the rate of 75% of all collections on point of sales within the municipality boundary.</p> <p>In November 2007, the voters extended the sunset date from December 31, 2010 to December 31, 2030.</p>			
Justice Center Sales & Use Tax	0.25%	January 1, 1996	Perpetuity
<p>Use: Dedicated for the construction, operation, and maintenance of the County's Robert Christensen Justice Center and related facilities.</p> <p>In November 2007, the voters extended the sunset date from December 31, 2010 to December 31, 2020 for 0.13% of the tax, the remaining 0.10% that was to sunset on December 31, 2010 will now remain in perpetuity along with the existing 0.20% for ongoing operating costs.</p> <p>In November 2019, the voters redirected 0.13% due to sunset December 31, 2020 and 0.05% in perpetuity to Transportation Infrastructure effective January 1, 2020.</p>			
Transportation Infrastructure Sales & Use Tax	0.18%	January 1, 2020	December 31, 2035
<p>Use: Dedicated for transportation infrastructure within the county.</p> <p>In November 2019, the voters approved redirecting 0.13% of Justice Center Sales & Use Tax due to sunset December 31, 2020 and 0.05% in perpetuity to Transportation Infrastructure effective January 1, 2020; 0.05% will remain in perpetuity for transportation infrastructure and 0.13% will sunset December 31, 2035.</p>			

Revenues - Where does Douglas County get its money?



Sources of Funding	Revenues
Property Tax	\$ 168,029,890
Sales & Use Tax	109,737,960
Specific Ownership	14,180,781
Licenses & Permits	9,370,600
Inter-Governmental	66,266,728
Charges for Services	54,683,112
Fines & Forfeits	899,200
Earnings On Investments	5,700,025
Miscellaneous / Reimbursements	3,698,468
Total Revenues-All Funds	\$ 432,566,764

Expenditures - Where does Douglas County spend its money?



nd	Expenditures
Personnel Services	\$ 175,289,503
Supplies	5,627,335
Controllable Assets	3,017,578
Purchased Services	63,106,793
Building Materials	5,537,331
Utilities	19,731,786
Debt Service/Lease Payments	0
Grants/ Contributions	60,491,574
Intergovernmental Support	25,643,782
Capital/Maintenace	92,964,655
Contingency	2,400,000
Total	\$ 453,810,337

Expenditure Budget by Function and Fund (Excluding Transfers)

Function	Total of all Fund	General (100)	Road & Bridge (200)	Human Services (210)	Developmental Disabilities (215)	Health (217)	Law Enforcement (220)	Safety & Mental Health (221)	Infrastructure (225)	Road Sales & Use Tax (230)	DC Transportation & Infrastructure (235)
American Rescue Plan Act	17,246,350										
Assessor	5,711,094	5,711,094									
Board of County Commissioners	903,733	903,733									
Budget	685,144	685,144									
Capital Improvement Projects	93,389,900		22,300,000							43,084,900	28,005,000
Clerk & Recorder	10,468,611	10,468,611									
Community Development	6,808,061	6,808,061									
Community Justice Services	2,228,567	2,228,567									
Community Safety	1,614,750	1,614,750									
Coroner	1,495,432	1,495,432									
County Administration	2,468,013	2,468,013									
County Attorney	1,790,923	1,790,923									
County Fair	707,413	707,413									
CSU	484,100	484,100									
Debt Service											
Developmental Disabilities	8,104,000				8,104,000						
District Attorney	10,065,718	10,065,718									
Emergency Management	1,824,198	1,824,198									
Facilities	14,253,638	12,937,638									
Finance	1,609,742	1,609,742									
Fleet	2,523,289	2,523,289									
Health	9,254,809					9,254,809					
Human Resources	2,015,283	2,015,283									
Human Services	54,371,260			54,371,260							
Information Technology	24,076,690	24,076,690									
Lincoln Station Sales Tax St. Impr.	50,000										
Mental Health Initiative	1,342,682	1,342,682									
Open Space & Natural Resources	7,999,260	388,890									
Other Governmental Services & Contingency	3,204,851	3,204,851									
Public Affairs	1,263,091	1,263,091									
Parks Maintenance	7,138,650	2,808,650									
Public Works - Building Development Services	4,541,435	4,541,435									
Public Works - Engineering	13,948,875	6,454,002	7,493,873								
Public Works - Operations	31,133,159		31,133,159								
Rocky Mountain HIDTA	980,771										
Internal Service Funds	29,235,223										
Law Enforcement Authority	28,457,450						28,457,450				
Sheriff	67,713,513	57,251,356					-	5,130,457			
Solid Waste Disposal	147,046	17,046									
Surveyor	8,903	8,903									
Treasurer	1,597,466	1,597,466									
Woodmoor Mountain	73,595								-		
Fund Totals	472,936,688	169,296,771	60,927,032	54,371,260	8,104,000	9,254,809	28,457,450	5,130,457	-	43,084,900	28,005,000

Expenditure Budget by Function and Fund [Excluding Transfers]

Justice Center Sales & Use Tax (240)	Open Space Sales & Use Tax (250)	Parks Sales & Use Tax (255)	Conservation Trust (260)	Lincoln Station (265)	Solid Waste (275)	Woodmoor Mtn (280)	Rocky Mtn. HIDTA (295)	ARPA (296)	Capital Expenditures (330)	LID (350)	Debt Service (410)	Internal Services (620/630/640)	Function
								17,246,350					American Rescue Plan Act
													Assessor
													Board of County Commissioners
													Budget
													Capital Improvement Projects
													Clerk & Recorder
													Community Development
													Community Justice Services
													Community Safety
													Coroner
													County Administration
													County Attorney
													County Fair
													CSU
													Debt Service
													Developmental Disabilities
													District Attorney
									1,316,000				Emergency Management
													Facilities
													Finance
													Fleet
													Health
													Human Resources
													Human Services
													Information Technology
				50,000									Lincoln Station Sales Tax St. Impr.
	7,610,370												Mental Health Initiative
													Open Space & Natural Resources
													Other Governmental Services & Contingency
													Public Affairs
		2,680,000	1,650,000										Parks Maintenance
													Building Development Services
										1,000			Public Works - Engineering
													Public Works - Operations
							980,771						Rocky Mountain HIDTA
												29,235,223	Internal Service Funds
													Law Enforcement Authority
5,331,700													Sheriff
					130,000								Solid Waste Disposal
													Surveyor
													Treasurer
						73,595							Woodmoor Mountain
5,331,700	7,610,370	2,680,000	1,650,000	50,000	130,000	73,595	980,771	17,246,350	1,316,000	1,000	-	29,235,223	Fund Totals

General Governmental and Program Revenues

	Total Revenues	Taxes	Earnings on Investments	Licenses & Permits	Inter-Governmental	Charges for Services	LID Assessments	Fines and Forfeits	Other Revenues
General Governmental Revenues									
Taxes:									
Property	\$168,029,890	\$168,029,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales	109,737,960	109,737,960	0	0	0	0	0	0	0
Auto Ownership	14,180,781	14,180,781	0	0	0	0	0	0	0
Licenses and Permits	2,350,000	0	0	2,350,000	0	0	0	0	0
Intergovernmental	10,744,000	0	0	0	10,744,000	0	0	0	0
Charges for Services	27,598,955	0	0	0	0	27,598,955	0	0	0
Earnings on Investment	5,700,025	0	5,700,025	0	0	0	0	0	0
LID Assessments & Contributions	140,000	0	0	0	0	0	140,000	0	0
Fines & Forfeits	5,000	0	0	0	0	0	0	5,000	0
Miscellaneous:	2,121,268	0	0	0	0	0	0	0	2,121,268
Total General Governmental Revenue	\$ 340,607,879	\$ 291,948,631	\$ 5,700,025	\$ 2,350,000	\$ 10,744,000	\$ 27,598,955	\$ 140,000	\$ 5,000	\$ 2,121,268
Program Revenues									
Assessor	45,000	0	0	0	0	45,000	0	0	0
Clerk and Recorder	8,184,100	0	0	215,000	0	7,952,400	0	16,700	0
Community Development	230,750	0	0	10,000	0	220,750	0	0	0
Community Justice Services	335,450	0	0	0	0	260,550	0	74,900	0
County Administration	205,750	0	0	15,000	174,750	16,000	0	0	0
Community Safety	1,614,750	0	0	0	0	1,614,750	0	0	0
County Fair	763,900	0	0	0	0	763,900	0	0	0
Emergency Management	31,000	0	0	6,000	0	0	0	0	25,000
Facilities	273,000	0	0	0	0	248,500	0	0	24,500
Finance	137,700	0	0	0	0	0	0	0	137,700
Fleet	5,000	0	0	0	0	0	0	0	5,000
Human Resources	115,000	0	0	0	0	0	0	0	115,000
Human Services	48,473,906	0	0	0	47,598,906	0	0	0	875,000
Open Space	30,000	0	0	0	0	0	0	0	30,000
Health	5,383,567	0	0	0	4,537,467	846,100	0	0	0
Parks Maintenance	419,500	0	0	0	0	369,500	0	0	50,000
Public Trustee	350,000	0	0	0	0	300,000	0	0	50,000
Public Works - Building	8,045,300	0	0	5,618,900	0	2,426,400	0	0	0
Public Works - Engineering	191,800	0	0	0	0	191,800	0	0	0
Public Works - Operations	1,167,725	0	0	936,500	199,225	7,000	0	0	25,000
RMHIDTA	982,671	0	0	0	982,671	0	0	0	0
Sheriff	7,006,509	0	0	219,200	2,029,709	3,880,000	0	802,600	75,000
Solid Waste Disposal	100,000	0	0	0	0	100,000	0	0	0
Treasurer	7,866,507	0	0	0	0	7,841,507	0	0	25,000
Total Program Revenues	\$ 91,958,885	\$0	\$0	\$ 7,020,600	\$ 55,522,728	\$ 27,084,157	\$0	\$ 894,200	\$ 1,437,200
Total Revenues	\$ 432,566,764	\$ 291,948,631	\$ 5,700,025	\$ 9,370,600	\$ 66,266,728	\$ 54,683,112	\$ 140,000	\$ 899,200	\$ 3,558,468

General Governmental Revenues

Description	2021 Actual Revenues	2022 Adopted Budget	2022 Amended Budget	2023 Preliminary Budget
<u>Taxes:</u>				
Property				
General	\$ 95,564,483	\$ 97,601,000	\$ 97,601,000	\$ 97,772,400
Road and Bridge	32,905,745	36,166,500	36,166,500	36,229,100
Law Enforcement Authority	18,720,203	20,224,300	202,324,300	19,991,800
Infrastructure	0	0	0	0
Capital Expenditures	20	0	0	0
Developmental Disabilities	7,388,291	8,075,600	8,075,600	8,104,000
School Safety and Security	3,046,979	2,865,600	2,865,600	2,867,700
Woodmoor Mountain GID	29,719	31,270	31,270	32,990
Human Services	2,314,318	3,026,600	3,026,600	3,031,900
Sales and Use				
Road	39,790,791	39,840,000	39,840,000	43,875,200
Transportation Infrastructure	17,917,258	17,928,400	17,928,400	19,743,800
Justice Center	24,857,843	24,900,525	24,900,525	27,422,000
Open Space	14,299,196	14,316,543	14,316,543	15,746,380
Parks	2,611,890	2,615,800	2,615,800	2,900,580
Lincoln Station	33,659	50,000	50,000	50,000
Auto Ownership				
Road and Bridge	13,754,081	15,198,000	15,198,000	12,500,000
Law Enforcement Authority	1,805,361	1,989,000	1,989,000	1,678,231
Woodmoor Mountain GID	2,859	2,800	2,800	2,550
Total Taxes	\$ 275,042,698	\$ 284,831,938	\$ 466,931,938	\$ 291,948,631

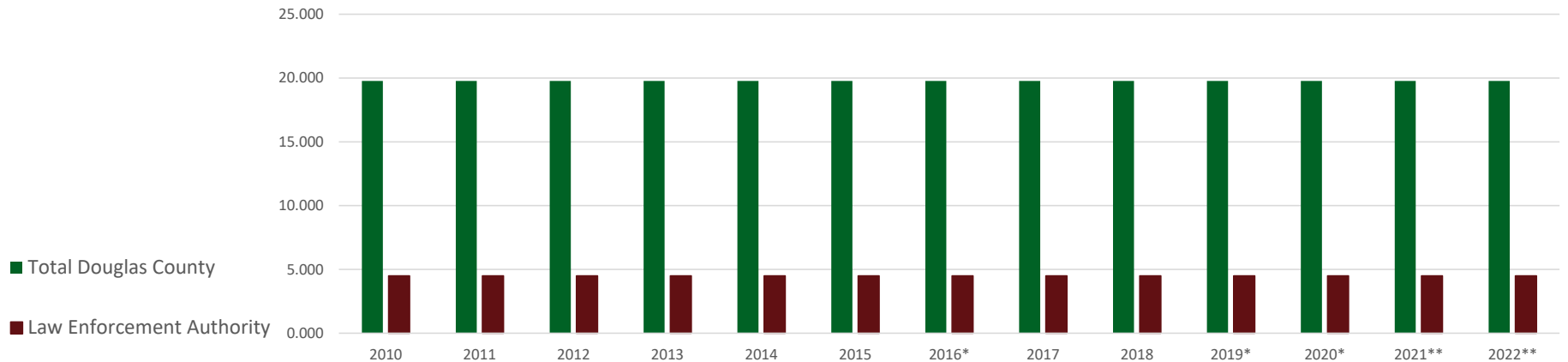
General Governmental Revenues

Description	2021 Actual Revenues	2022 Adopted Budget	2022 Amended Budget	2023 Preliminary Budget
Cable TV Franchise	\$ 2,308,608	\$ 2,350,000	\$ 2,350,000	\$ 2,350,000
<u>Intergovernmental:</u>				
Highway User	\$ 8,448,531	\$ 9,000,000	\$ 9,000,000	\$ 8,000,000
Motor Vehicle	867,525	800,000	800,000	800,000
State Cigarette	338,868	262,200	262,200	225,000
Miscellaneous	1,534,734	1,100,000	1,100,000	1,719,000
Total Intergovernmental	\$ 11,189,658	\$ 11,162,200	\$ 11,162,200	\$ 10,744,000
<u>Charges for Services:</u>				
Liability/Property Coverage	\$ 1,000,000	\$ 2,645,400	\$ 2,645,400	\$ 2,878,250
Employer Short Term Disability	162,708	146,200	146,200	150,000
Employer Worker Comp	213,648	2,125,100	2,125,100	2,460,100
Self-Insurance Medical Premium	18,963,253	20,352,000	20,352,000	21,033,405
Self-Insurance Dental Premium	824,836	901,613	901,613	893,500
Self-Insurance Vision Premium	157,218	165,349	165,349	158,700
Miscellaneous Charges for Services	59,625	0	0	25,000
Total Charges for Services	\$ 21,381,288	\$ 26,335,662	\$ 26,335,662	\$ 27,598,955
<u>Fines & Forfeits</u>	3,100	10,000	10,000	5,000
<u>Earnings on Investment</u>	10,689,214	4,385,050	4,385,050	5,700,025
<u>LID Assessments & Contributions</u>	7,908	10,000	10,000	140,000
<u>Miscellaneous</u>	8,060,704	1,322,000	1,322,000	2,121,268
Total General Governmental Revenues	\$ 328,675,269	\$ 330,406,850	\$ 512,496,850	\$ 340,607,879

Douglas County Mill Levy History

Fund	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund	12.515	12.515	12.515	12.619	13.225	12.814	12.965	13.465	13.465	13.465	13.465	13.965	13.965
Road and Bridge Fund	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493
Human Services Fund	0.316	0.316	0.316	0.424	0.141	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316
Safety and Mental Health Fund													
Capital Expenditures Fund	1.000	1.000	1.000	1.000	0.764	1.000	1.000	0.500	0.500	0.500	0.500	0.000	
Developmental Disabilities Fund						1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Infrastructure Fund													
Debt Service Fund	0.450	0.450	0.450	0.238	0.151	0.151							
Total Douglas County	18.774	18.774	18.774	18.774	18.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774
Law Enforcement Authority	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500

Fund	2010	2011	2012	2013	2014	2015	2016*	2017	2018	2019*	2020*	2021**	2022**
General Fund	13.965	13.965	13.965	13.965	13.965	13.788	13.788	12.788	13.288	13.549	13.549	13.549	13.549
Road and Bridge Fund	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493
Human Services Fund	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.376	0.376
Safety and Mental Health Fund										0.416	0.416	0.356	0.356
Capital Expenditures Fund						0.177	0.177	0.177	0.177				
Developmental Disabilities Fund	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Infrastructure Fund								1.000	0.500				
Debt Service Fund													
Total Douglas County	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774
Law Enforcement Authority	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500



*2016, 2019, 2020 - Board of County Commissioners authorized a temporary property tax credit on the General Fund of 0.500 mills.

**2021, 2022 - Board of County Commissioners authorized a temporary property tax credit on the General Fund of 1.250 mills.



A photograph of a field of purple flowers, likely lupines, under a clear blue sky. A semi-transparent green rectangular box is overlaid on the left side of the image, containing the text 'COUNTY FUNDS' in white capital letters.

COUNTY FUNDS



General Fund

THE GENERAL FUND IS USED TO ACCOUNT FOR ALL RESOURCES ASSOCIATED WITH TRADITIONAL GOVERNMENT FUNCTIONS WHICH ARE NOT REQUIRED LEGALLY OR BY FINANCIAL MANAGEMENT PRACTICES TO BE ACCOUNTED FOR IN ANOTHER FUND. AS THE COUNTY'S MAIN OPERATING FUND, THE GENERAL FUND ACCOUNTS FOR GENERAL COUNTY OPERATIONS SUCH AS PUBLIC SAFETY, PLANNING AND ZONING, PARKS AND RECREATIONS, TAX ASSESSMENT AND COLLECTION, MOTOR VEHICLE LICENSING, ELECTIONS, FACILITIES, FAIRGROUNDS, FINANCE, AND ADMINISTRATION.

General Fund (Fund 100)

Fund Summary

	2021	2022	2022	2022	2023	2024	2025	2026	2027
	Audited Actuals	Adopted Budget	Amended Budget	Estimated Actuals	Preliminary Budget	Projection	Projection	Projection	Projection
1 Beginning Fund Balance	\$ 63,269,168	\$ 62,878,966	\$ 74,202,805	\$ 74,202,805	\$ 43,114,562	\$ 34,901,228	\$ 34,965,194	\$ 36,101,231	\$ 40,969,955
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 95,564,483	\$ 107,662,900	\$ 107,662,900	\$ 98,224,432	\$ 107,851,700	\$ 106,772,800	\$ 111,795,300	\$ 120,298,700	\$ 122,802,700
3 <i>-1 1/4 Mill Levy Temporary Credit</i>	0	(10,061,900)	(10,061,900)	0	(10,079,300)	0	0	0	0
4 <i>Licenses and Permits</i>	9,449,623	8,266,300	8,266,300	9,039,480	8,434,100	8,434,100	8,441,300	8,590,200	8,696,700
5 <i>Intergovernmental</i>	11,622,750	515,950	8,820,287	10,731,181	433,750	433,750	433,750	433,750	433,750
6 <i>Charges for Services</i>	27,249,947	25,618,614	25,618,614	25,065,107	24,454,357	24,570,050	24,711,050	24,834,650	24,929,250
7 <i>Fines and Forfeits</i>	125,014	121,400	121,400	114,100	109,200	107,800	108,000	109,900	111,600
8 <i>Earnings on Investments</i>	(2,873,752)	2,000,000	2,000,000	(13,266,765)	3,500,000	2,500,000	2,500,000	2,500,000	2,500,000
9 <i>Donations and Contributions</i>	277,337	225,000	225,000	142,283	240,000	200,000	200,000	200,000	200,000
10 <i>Other Revenues</i>	2,855,927	684,900	845,691	856,800	607,200	610,000	612,800	615,700	618,600
<i>Transfers In:</i>									
11 <i>Capital Replacement Fund</i>	462,000	818,000	818,000	818,000	550,000	800,000	800,000	450,767	0
12 <i>Road & Bridge Fund</i>	107,000	107,000	107,000	107,000	107,000	107,000	107,000	107,000	107,000
13 <i>Law Enforcement Authority Fund</i>	172,765	0	0	0	0	0	0	0	0
14 <i>Justice Center Sales Tax Fund</i>	26,439,694	25,836,384	25,836,384	28,155,199	29,108,260	30,162,060	31,290,602	32,755,684	33,954,711
15 <i>Road Sales Tax Fund-Engineering Svc</i>	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
16 <i>HIDTA</i>	23,606	1,900	1,900	24,900	1,900	24,900	24,900	24,900	24,900
17 <i>Total Transfers In</i>	<i>27,705,066</i>	<i>27,263,284</i>	<i>27,263,284</i>	<i>29,605,099</i>	<i>30,267,160</i>	<i>31,593,960</i>	<i>32,722,502</i>	<i>33,838,351</i>	<i>34,586,611</i>
18 <i>Recommended New Requests - One-Time - Transfer from Justice Center Sales & Use Tax Fund</i>					418,000				
19 <i>Recommended New Requests - Ongoing - Transfer from Justice Center Sales & Use Tax Fund</i>					96,700	96,700	96,700	96,700	96,700
20 Total Revenues and Transfers In	\$ 171,976,393	\$ 162,296,448	\$ 170,761,576	\$ 160,511,717	\$ 166,332,867	\$ 175,319,160	\$ 181,621,402	\$ 191,517,951	\$ 194,975,911
<u>Expenditures by Function</u>									
21 <i>Personnel</i>	\$ 97,410,259	\$ 107,789,695	\$ 111,024,953	\$ 111,024,953	\$ 115,915,777	\$ 120,417,668	\$ 125,366,856	\$ 131,040,074	\$ 136,989,384
22 <i>Supplies</i>	6,512,929	6,785,014	7,044,194	7,044,194	6,675,614	6,827,894	6,932,911	7,054,980	7,180,851
23 <i>Controllable Assets</i>	1,078,131	2,854,678	3,110,969	3,110,969	717,078	717,078	717,078	717,078	717,078
24 <i>Purchased Services</i>	48,236,607	38,772,425	57,280,991	57,280,991	38,910,090	38,868,661	38,795,596	38,648,292	38,493,849
25 <i>Fixed Charges</i>	7,081,866	7,671,901	8,278,546	8,278,546	8,292,431	8,740,645	9,103,018	9,431,857	9,828,330
26 <i>Grants and Contributions</i>	571,783	851,860	1,446,452	1,446,452	750,860	750,860	750,860	750,860	750,860
27 <i>Intergovernmental Support</i>	656,787	568,719	568,719	568,719	578,593	578,593	578,593	578,593	578,593
28 <i>Interdepartmental Charges</i>	(7,664,475)	(7,311,434)	(7,311,434)	(7,311,434)	(8,095,476)	(8,318,058)	(8,579,789)	(8,606,589)	(8,606,589)
29 <i>Capital Outlay</i>	459,424	64,700	312,100	312,100	0	0	0	0	0
30 <i>Computer Equipment</i>	571,069	1,035,000	1,863,317	1,863,317	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
31 <i>Vehicle Replacements</i>	469,200	1,087,500	1,734,101	1,734,101	550,000	800,000	800,000	800,000	800,000
32 <i>Contingency</i>	0	1,860,000	1,603,868	1,603,868	0	0	0	0	0
<i>Transfers Out</i>									
33 <i>To Law Enforcement Authority Fund</i>	961,200	1,051,500	1,051,500	1,051,500	1,178,760	1,255,379	1,330,702	1,397,237	1,467,099
34 <i>To Capital Expenditures Fund</i>	789,400	0	179,000	179,000	0	0	0	0	0
35 <i>To LID Capital Construction Fund</i>	0	0	0	0	0	0	0	0	0
36 <i>To Human Services Fund</i>	3,908,576	2,095,731	2,095,731	2,095,731	2,079,428	0	0	0	0
37 <i>To Medical Self-Insurance Fund</i>	0	0	0	0	0	0	0	0	0
38 <i>To Health Fund</i>	0	0	0	1,316,953	2,071,242	2,112,671	2,185,736	2,333,040	2,487,483
39 <i>To Open Space</i>	0	0	0	0	0	0	0	0	0
40 <i>Total Transfers Out</i>	<i>5,659,176</i>	<i>3,147,231</i>	<i>3,326,231</i>	<i>4,643,184</i>	<i>5,329,430</i>	<i>3,368,050</i>	<i>3,516,438</i>	<i>3,730,277</i>	<i>3,954,582</i>
41 <i>Recommended New Requests - One-Time</i>					2,418,000				
42 <i>Recommended New Requests - Ongoing</i>					1,003,804	1,003,804	1,003,804	1,003,804	1,003,804
43 Total Expenditures and Transfers Out	\$ 161,042,756	\$ 165,177,289	\$ 190,283,007	\$ 191,599,960	\$ 174,546,201	\$ 175,255,194	\$ 180,485,365	\$ 186,649,227	\$ 193,190,742
44 <i>Change In Fund Balance</i>	10,933,637	(2,880,841)	(19,521,431)	(31,088,243)	(8,213,334)	63,966	1,136,037	4,868,724	1,785,169
45 Ending Fund Balance	\$ 74,202,805	\$ 59,998,125	\$ 54,681,374	\$ 43,114,562	\$ 34,901,228	\$ 34,965,194	\$ 36,101,231	\$ 40,969,955	\$ 42,755,123
<u>Fund Balance Detail</u>									
46 <i>Non-spendable Fund Balance</i>	\$ 5,679,574	\$ 3,744,849	\$ 3,744,849	\$ 5,735,777	\$ 5,644,849	\$ 5,644,849	\$ 5,644,849	\$ 5,644,849	\$ 5,644,849
47 <i>Restricted Fund Balance</i>	9,708,879	8,511,989	9,312,056	9,286,761	9,286,761	9,286,761	9,286,761	9,286,761	9,286,761
48 <i>Committed Fund Balance</i>	3,433,464	0	0	350,000	363,000	363,000	363,000	363,000	363,000
49 <i>Assigned Fund Balance</i>	38,020,369	41,712,068	39,212,068	36,547,031	21,905,986	23,905,986	26,405,986	26,405,986	26,405,986
50 <i>Unassigned Fund Balance</i>	17,360,519	6,029,219	2,412,401	6,167,040	12,672,679	10,736,645	9,372,682	14,241,406	16,026,574
51 <i>Unrealized Gains & Losses Adjustment</i>	0	0	0	(14,972,047)	(14,972,047)	(14,972,047)	(14,972,047)	(14,972,047)	(14,972,047)
52 Ending Fund Balance	\$ 74,202,805	\$ 59,998,125	\$ 54,681,374	\$ 43,114,562	\$ 34,901,228	\$ 34,965,194	\$ 36,101,231	\$ 40,969,955	\$ 42,755,123

Douglas County Government
2023 General Fund Recommended New Requests

Department	Division/ Project	Request Description	FTE	One-Time Amount	Ongoing Amount	Offsetting Revenues
Community Development						
	65500	Castle Rock Economic Development Council			\$ 50,000	
District Attorney						
	19600	Population Adjustment			177,634	
	19600	2023 Salary / Benefit Adjustments			753,874	
	19600	Operating Expense Decrease			(87,548)	
Sheriff						
	21100	Emergency Fire Fund Dues Increase			589	
	21350	Software/Hardware Subscription Increase			34,000	(34,000)
	21400	Armed Justice Center Security After Hours			62,700	(62,700)
Facilities						
	19150	HID Printer		4,500		(4,500)
	19150	Parking Lot Maintenance		75,000		(75,000)
	19150	Ergonomic Chair Replacements - Justice Center		218,500		(218,500)
	19150	Ergonomic Furnishings - Justice Center		15,000		(15,000)
	19150	Load Bank Testing		9,000		(9,000)
	19150	Increase in Repair & Maintenance Supplies		36,500		(36,500)
	19150	Increase in Software License on JACE Controllers		27,500		(27,500)
	19175	Chair Replacement - Highlands Ranch Sheriff Substation		32,000		(32,000)
Information Technology						
	800900	Technology Fund Increase		2,000,000		
Other Governmental Services						
	861538	Juvenile Assessment Center (JAC) Funding			55	
	81200	Denver Regional Council of Governments (DRCOG) Dues Increase			12,500	
General Fund Total				\$ 2,418,000	\$ 1,003,804	\$ (514,700)

2023 Asset Replacement Requests - General Fund															
		Original Vehicle/Equipment Information				Age	Meter/Mile	Maintenance	Condition	Total Points	Vehicle Replacement Cost				
Unit # to be Replaced	Business Unit	Year	Make	Model	Acquire and Cap Cost	Age Points	Meter Points	Maintenance Points	Condition Points		Vehicle Cost	Upfit Cost	Total Cost	Replacement Type	
1018	23350	2010	GMC	SIERRA 1500	\$ 25,049	5.0	5.0	10.0		20.0	\$ 66,000	\$ 9,000	\$ 75,000	ELECTRIC VEHICLE	
15037	24100	2015	CHEVY	EQUINOX	\$ 20,098	3.5	5.0	8.8			17.3	\$ 40,000	\$ 5,000	\$ 45,000	CHEVY COLORADO
0715	21100	2007	JEEP	LIBERTY	\$ 18,942	5.0	4.0	8.0			17.0	\$ 66,000	\$ 9,000	\$ 75,000	ELECTRIC VEHICLE
1244	21150	2012	CHEVY	TAHOE	\$ 30,098	5.0	5.0	5.0	2.0		17.0	\$ 66,000	\$ 9,000	\$ 75,000	ELECTRIC VEHICLE
1318	21115	2013	GMC	SIERRA 1500	\$ 28,764	4.6	4.1	8.2			16.9	\$ 66,000	\$ 9,000	\$ 75,000	ELECTRIC VEHICLE
06026	19100	2006	CHEVY	3500	\$ 27,814	5.0	3.0	8.4			16.4	\$ 50,000	\$ 15,000	\$ 65,000	FORD F350
14018	21700	2014	POLARIS	800	\$ 14,568	4.0	4.1	7.4		15.5	\$ 30,000	\$ 5,000	\$ 35,000	POLARIS XP1000	
1118	824100	2011	CHEVY	TAHOE	\$ 29,116	5.0	4.8	4.1		13.9		\$ 10,000	\$ 10,000	CHEVY SUBURBAN *	
14021	24100	2014	CHEVY	EQUINOX	\$ 24,698	4.1	5.0	4.1		13.2	\$ 40,000	\$ 5,000	\$ 45,000	CHEVY COLORADO	
15055	13100	2015	CHEVY	EQUINOX	\$ 20,098	3.5	4.0	5.0		12.5	\$ 45,000	\$ 5,000	\$ 50,000	JEEP GRAND CHEROKEE	
2023 Replacement Totals		10 Vehicles									\$ 469,000	\$ 81,000	\$ 550,000		
RANGE	15 POINT REPLACEMENT SCALE														
<10	Do Not Replace														
10 - 12.5	Early Replacement Candidate														
12.5 - 15	Optimal Replacement Time, Unit is in 10% of useful life and at optimal resale value														
> 15	Overdue Replacement, Unit should be replaced as soon as possible														

* Vehicle ordered in 2022 to meet manufacturer's reduced ordering window

GENERAL FUND

\$2,418,900 One-Time; \$1,003,804 Ongoing and \$514,700 Offsetting Revenues

COMMUNITY DEVELOPMENT

Castle Rock Economic Development Council – \$50,000 Ongoing
Douglas County continues to support its economic partnerships with their increasing operational costs. The increase request is for Other Professional Services and in 2023, we anticipate additional funding requests associated with these partnerships.

DISTRICT ATTORNEY

Population Adjustment – \$177,634 Ongoing
The funding for the 18th Judicial District, the District Attorney's Office is based on the population of the four counties served by the Office (Arapahoe, Douglas, Elbert, and Lincoln).

2023 Salary/Benefits Adjustments - \$753,874 Ongoing
A four and a half percent merit adjustment is requested to match recent compensation plan discrepancies with other Arapahoe and Douglas employees, and to maintain parity with the increases offered for those compensation plans.

2023 Operating Expense Decrease – (\$87,548)
Budget is recognizing \$87,548 in savings from daily operations.

SHERIFF

Emergency Fire Fund Dues Increase - \$589 Ongoing

Per the terms of the current Emergency Fire Fund (EFF) Agreement, the Colorado Division of Fire Prevention and Control is sending participating counties a notice of the following year's actual assessment for continued participation in EFF. Douglas County's assessment for 2023 will be \$98,033 based on annual assessed land valuations and total forested non-federal acres, which will once again bring \$1,000,000 into the Fund.

Software and Hardware Subscription Increase - \$34,000 Ongoing and \$34,000 Offsetting Revenue

The Sheriff's Office utilizes many software and hardware subscriptions related to law enforcement operations, research, data mining, and miscellaneous policing related software programs. These costs have increased and collectively, and \$34,000 is budgeted to address these increased costs.

Armed Justice Center Security After Hours - \$62,700 Ongoing and \$62,700 Offsetting Revenue

Allied Universal is contracted by Douglas County to provide security for multiple county buildings and is showing an increase cost in staff. With their increase in costs, the budget includes the increase in cost associated with the Justice Center and the Highlands Ranch Substation (HRSS). This cost increase resulted in an increase of ongoing expenses of \$62,700 to the contract.

FACILITIES

HID Printer - \$4,500 One-Time and \$4,500 Offsetting Revenue

The budget includes funding for a new HID Access Card Printer for county issued badges at the Justice Center. The current printer is no longer under warranty and having frequent printer issues and long lead times for servicing. The request is needed to keep from long lead times for staff to gain card access to county buildings.

Parking Lot Maintenance - \$75,000 One-Time and \$75,000 Offsetting Revenue

The budget includes funding for additional funds for Justice Center parking lot maintenance. Due to the age of the parking lot and the rising costs of materials needed for maintenance and repair, funds are needed to limit deterioration and potholes causing possible damage to public and county vehicles.

Ergonomic Chair Replacements – Justice Center - \$218,500 and \$218,500 Offsetting Revenue One-Time

The budget includes funding to complete Phases II, III, and IV of the ergonomic chair replacement initiative throughout County facilities. Phase I started in 2022 and completing all remaining phases in 2023 will allow the county to take advantage of price breaks and supply distribution channels.

Ergonomic Furnishings – Justice Center - \$15,000 One-Time and \$15,000 Offsetting Revenue

The budget includes funding for ergonomic furnishings needed by staff throughout the year. An evaluation conducted by Human Resources confirmed the products requested and needed by staff. After the thorough evaluation, Human Resources determined items such as special chairs, keyboard

trays, back cushions, footrests, and sit/standing desks can be purchased.

Load Bank Testing - \$9,000 One-Time and \$9,000 Offsetting Revenue

The budget includes an increase in funding for the service contract operating line to accommodate the cost for Load Bank Testing. Load Bank Testing puts a generator under varying load conditions to see how the generators react to these conditions. These tests are completed every four years and the funding increase is needed to validate that the county generators can handle various conditions when an emergency arises.

Increase in Repair & Maintenance Supplies - \$36,500 One-Time and \$36,500 Offsetting Revenue

The budget includes additional funding for repair and maintenance supplies for the Justice Center facility. The facility has increased its square footage for the last several years, and with the increase, the costs of repairs and maintenance within the facility has increased. The budget increase is needed to ensure the facility is properly maintained.

Increase in Software License on JACE Controllers - \$27,500 One-Time and \$27,500 Offsetting Revenue

In 2023, there is a need for additional software licenses for JACE Controller/N4 units related to the HVAC system within the Justice Center. This licensing will allow the county the capability to receive upgraded downloads, networking/security patches, 3rd party vulnerability patches, administrative password enhancement patches, and JACE Controller/N4 operating patches. The licensing agreement is on a 5-year rotating schedule and is imperative to ensure building HVAC control and access.

Chair Replacement - Highlands Ranch Sheriff Substation - \$32,000 One-Time and \$32,000 Offsetting Revenue

Funding to purchase 40 chairs within the Highlands Ranch Substation, is being approved at this time. The current chairs have been in use by offices since 2013 and the officers' utility belts and equipment has caused wear and tear to the fabric and the chairs need replacement. The request is for Sora mid-back chairs with an aluminum base to withstand the officers' equipment.

INFORMATION TECHNOLOGY

Technology Fund Increase - \$2,000,000 One-Time

The budget includes funds to increase the Tech Fund by \$2,000,000. The increase is needed to address staff shortage, the GIS Modernization software, Tech Debt and Low Code, and to improve execution of existing programs.

OTHER GOVERNMENTAL SERVICES

Juvenile Assessment Center (JAC) Funding – \$55 Ongoing

The Juvenile Assessment Center (JAC) works to improve the lives of juveniles by helping to strengthen and support children and families who are involved, or at risk of becoming involved with the juvenile justice system. The contribution increased from \$107,960 to \$108,015.

Denver Regional Council of Government (DRCOG) Dues Increase - \$12,500 Ongoing

The budget includes funding for the DRCOG participation fee increase.





Road & Bridge Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR THE COSTS ASSOCIATED WITH THE CONSTRUCTION AND MAINTENANCE OF COUNTY ROADS AND BRIDGES. RESTRICTED REVENUE SOURCES INCLUDE PROPERTY TAXES AND HIGHWAY USER FEES. THE COUNTY MUST SHARE BACK WITH INCORPORATED MUNICIPALITIES ONE-HALF OF THE TAXES COLLECTED ON PROPERTIES WITHIN THE INCORPORATED AREAS.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$25,939,814	\$25,738,266	\$29,860,652	\$29,860,652	\$14,131,221	\$12,209,014	\$12,535,813	\$14,037,675	\$17,111,713
<u>Revenues</u>									
2 <i>Taxes</i>	\$46,659,826	\$51,364,500	\$51,364,500	\$49,164,647	\$48,729,100	\$52,605,100	\$54,833,800	\$57,939,900	\$58,854,600
3 <i>Licenses and Permits</i>	1,209,974	981,500	981,500	911,913	936,500	936,500	936,500	936,500	786,500
4 <i>Intergovernmental</i>	10,128,073	10,391,081	10,391,081	9,623,430	9,414,225	9,215,000	9,215,000	9,215,000	9,215,000
5 <i>Charges for Services</i>	9,750	7,000	7,000	5,000	7,000	7,000	7,000	7,000	7,000
6 <i>Earnings on Investments</i>	0	0	0	0	0	0	0	0	0
7 <i>Donations and Contributions</i>	0	0	0	0	0	0	0	0	0
8 <i>Other Revenues</i>	894,690	25,000	39,724	113,929	25,000	25,000	25,000	25,000	25,000
9 Total Revenues and Transfers In	\$58,902,313	\$62,769,081	\$62,783,805	\$59,818,918	\$59,111,825	\$62,788,600	\$65,017,300	\$68,123,400	\$68,888,100
<u>Expenditures by Function</u>									
10 <i>Personnel</i>	\$11,761,090	\$12,948,465	\$13,243,965	\$12,943,965	\$13,841,986	\$14,220,553	\$14,748,670	\$15,297,294	\$15,867,173
11 <i>Supplies</i>	1,339,511	3,253,436	3,338,507	3,338,507	1,489,712	1,489,712	1,489,712	1,489,712	1,489,712
12 <i>Controllable Assets</i>	39,609	551,100	551,100	551,100	27,600	27,600	27,600	27,600	27,600
13 <i>Purchased Services</i>	3,872,769	1,963,858	2,019,474	2,019,474	1,408,105	1,408,105	1,408,105	1,408,105	1,408,105
14 <i>Building Materials</i>	4,817,133	5,728,043	5,169,729	5,169,729	5,487,331	5,487,331	5,487,331	5,487,331	5,487,331
15 <i>Fixed Charges</i>	2,980,484	3,701,086	4,709,384	4,409,384	3,743,798	3,898,499	4,066,620	4,264,520	4,442,620
16 <i>Grants and Contributions</i>	(431,422)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
17 <i>Intergovernmental Support</i>	7,997,236	8,019,000	8,019,000	8,019,000	8,243,500	9,073,500	9,498,400	10,217,800	10,419,900
18 <i>Equipment Replacements/New</i>	2,317,713	1,059,000	3,332,219	3,332,219	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
19 <i>Pavement Management</i>	0	20,055,034	20,586,160	20,586,160	0	17,999,500	17,432,000	17,500,000	17,000,000
20 <i>Traffic Signal Management</i>	0	0	0	0	0	0	0	0	0
21 <i>Engineering Storm Drainage</i>	0	6,186,264	6,984,369	6,984,369	0	4,500,000	5,000,000	5,000,000	5,000,000
22 <i>Capital Projects</i>	20,180,351	7,149,669	6,987,442	6,987,442	0	0	0	0	0
23 <i>Contingency</i>	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
24 <i>Transfers Out:</i>									
25 <i>To General Fund</i>	107,000	107,000	107,000	107,000	107,000	107,000	107,000	107,000	107,000
26 <i>Total Transfers Out</i>	<u>107,000</u>	<u>107,000</u>	<u>107,000</u>	<u>107,000</u>	<u>107,000</u>	<u>107,000</u>	<u>107,000</u>	<u>107,000</u>	<u>107,000</u>
27 <i>Recommended New Requests - One-Time</i>					22,435,000				
28 <i>Recommended New Requests - Ongoing</i>					150,000	150,000	150,000	150,000	150,000
29 Total Expenditures and Transfers Out	\$54,981,475	\$71,821,955	\$76,148,349	\$75,548,349	\$61,034,032	\$62,461,801	\$63,515,438	\$65,049,362	\$65,499,441
30 <i>Change In Fund Balance</i>	3,920,838	(9,052,874)	(13,364,544)	(15,729,431)	(1,922,207)	326,799	1,501,862	3,074,038	3,388,659
31 Ending Fund Balance	\$29,860,652	\$16,685,392	\$16,496,108	\$14,131,221	\$12,209,014	\$12,535,813	\$14,037,675	\$17,111,713	\$20,500,372
<u>Fund Balance Detail</u>									
32 <i>Non-spendable Fund Balance</i>	\$2,688,761	\$2,161,690	\$2,161,690	\$2,688,761	\$2,688,761	\$2,688,761	\$2,688,761	\$2,688,761	\$2,688,761
33 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
34 <i>Committed Fund Balance</i>	12,508,459	0	0	0	0	0	0	0	0
35 <i>Assigned Fund Balance</i>	14,663,432	14,523,702	14,334,418	11,442,460	9,520,253	9,847,052	11,348,914	14,422,952	17,811,611
36 Ending Fund Balance	\$29,860,652	\$16,685,392	\$16,496,108	\$14,131,221	\$12,209,014	\$12,535,813	\$14,037,675	\$17,111,713	\$20,500,372

Douglas County Government
2023 Road and Bridge Fund Recommended New Requests

Department	Division/ Project	Request Description	FTE	One-Time Amount	Ongoing Amount	Net Impact to Fund
Traffic						
	31600	Paint and Road Striping Supplies		\$	50,000	\$ 50,000
	31650	Contracted On-Call Locate		85,000		85,000
	31660	Signal Installation & Enhancement			100,000	100,000
Public Works Operations						
	31400	Safety Consultant		50,000		50,000
Capital Improvement Projects						
	800100	Contracted Road Maintenance		17,500,000		17,500,000
	800503	Storm Drainage Projects		500,000		500,000
	800506	Stormwater Priority Projects		4,000,000		4,000,000
	800853	School and Pedestrian Safety Projects		300,000		300,000
Road and Bridge Fund Total				\$22,435,000	\$150,000	\$22,585,000

ROAD AND BRIDGE FUND

\$22,435,000 One-Time; \$150,000 Ongoing

TRAFFIC

Paint & Road Striping Supplies - \$50,000 Ongoing

The budget includes funding for supplies for road painting and striping. The supply chain issues have significantly impacted the cost of both waterborne paint and reflective glass beads significantly. In addition, inflation will increase the costs and therefore, \$50,000 has been budgeted to address the anticipated cost increase in 2023.

Contracted On-Call Locate - \$85,000 One-Time

The budget includes funding for contracted on-call underground utility locating services associated with traffic signals, including fiber optic and power. The on-call utility locating services have been used since 2020 and supplement the County's single Utility Locator, addressing after hours calls, providing leave coverage, and spikes in demand.

Signal Installation & Enhancement - \$100,000 Ongoing

With the continued rising cost for installing traffic signal equipment, the budget includes funding to address increases to installation, upgrades, and enhancements to traffic signals.

PUBLIC WORKS OPERATIONS

Safety Consultant - \$50,000 One-Time

In 2022, Public Works engaged a Safety Consultant to perform a review of existing practices and to support improvements to the Division's Safety Program. This request will support the second year of this work to include completion of updates to the Safety Plan, Safety Training Program, training materials, and implementation of a formal Accident Review Committee.

CAPITAL IMPROVEMENT PROJECTS

Contracted Road Maintenance – \$17,500,000 One-Time

The budget includes funding to maintain infrastructure as well as reduce future maintenance costs throughout the county. The maintenance includes the Annual Asphalt Overlay Project, the Annual Sidewalk Repair and Curb Ramp retrofit project, as well as reconstruction projects for roadways in need of full replacement. The Department will use two performance measures (average condition and percent in fair or better condition) to maintain high average pavement conditions and ensure roads do not fall into poor or very poor condition.

Storm Drainage Projects – \$500,000 One-Time

Storm drainage systems move untreated waters into rivers or streams or other bodies of water and are essential to minimizing the risk of flooding or water backups. This also includes funding to complete repairs that have been identified as emergency drainage projects.

Stormwater Priority Projects - \$4,000,000 One-Time

Stormwater projects are designed to ensure the controlled flow and drainage of stormwaters typically flowing off construction

sites. The division of Engineering has identified several projects below for 2023:

- Drainage pipe repair and replacement
- Roadside ditch reconstruction and erosion stabilization
- Rural pip lining program (21 locations per year)
- Highlands Ranch pipe lining program
- Pinery drainage improvement program
- Partnering with Mile High Flood Control District on stream stabilization
- Annual maintenance of County Facilities detention/water quantity ponds
- Annual GESC contractors to meet permit stabilization requirements
- Declassification and repairs to existing NRCS dams that were constructed in early 1960s

School and Pedestrian Safety Projects – \$300,000 One-Time

The budget includes funding to ensure students, parents, and pedestrians have safe and accessible routes to school and for general pedestrian and biking purposes. This funding will be used for enhanced pedestrian crossings, neck-downs, traffic circulation changes near schools, to complete missing sidewalk links, and providing sidewalks at bus turn outs. In addition, the funding could be used to design and construct turn lanes, and strategic roadway widening near schools to improve safety and access to reduce congestion.





Human Services Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR ALL FEDERAL AND STATE PUBLIC AID AND ASSISTANCE PROGRAMS ADMINISTERED BY THE COUNTY. RESTRICTED REVENUE SOURCES INCLUDE DESIGNATED PROPERTY TAXES AND INTERGOVERNMENTAL AGENCY GRANTS.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$3,936,735	\$4,900,114	\$4,625,262	\$4,625,262	\$3,141,417	\$2,355,392	\$1,410,024	\$50,917	(\$1,636,581)
<u>Revenues</u>									
2 Taxes	\$2,314,318	\$3,026,600	\$3,026,600	\$3,026,600	\$3,031,900	\$3,310,300	\$3,464,000	\$3,724,200	\$3,800,900
3 Intergovernmental	46,334,307	40,904,540	41,674,540	41,674,540	47,598,906	48,524,425	49,477,725	50,459,625	51,470,925
4 Earnings on Investments	0	0	0	0	0	0	0	0	0
5 Other Revenues	876,902	710,000	1,383,750	1,383,750	875,000	895,100	915,800	936,900	958,600
6 Transfers In									
7 General Fund (Cost Allocation)	3,908,576	2,095,731	2,095,731	2,095,731	2,079,428	2,079,428	2,079,428	2,079,428	2,079,428
8 General Fund	0	0	0	0	0	0	0	0	0
9 Total Transfers In	3,908,576	2,095,731	2,095,731	2,095,731	2,079,428	2,079,428	2,079,428	2,079,428	2,079,428
10 Total Revenues and Transfers In	\$53,434,103	\$46,736,871	\$48,180,621	\$48,180,621	\$53,585,234	\$54,809,253	\$55,936,953	\$57,200,153	\$58,309,853
<u>Expenditures by Function</u>									
11 Personnel	\$9,613,528	\$11,053,978	\$11,365,778	\$11,339,618	\$11,948,156	\$12,282,978	\$12,744,345	\$13,223,470	\$13,721,069
12 Supplies	18,960	22,900	22,900	22,900	19,100	19,100	19,100	19,100	19,100
13 Controllable Assets	0	0	0	0	0	0	0	0	0
14 Purchased Services	3,288,476	4,065,477	5,509,227	5,509,227	4,178,800	4,178,800	4,178,800	4,178,800	4,178,800
15 Fixed Charges	21,552	19,529	19,529	19,529	23,256	24,535	25,907	27,373	28,950
16 Grants and Contributions	36,346,647	29,862,458	29,862,458	29,862,458	35,180,771	36,228,032	37,306,732	38,417,732	39,562,132
17 Interdepartmental Charges	3,456,414	2,910,734	2,910,734	2,910,734	3,021,176	3,021,176	3,021,176	3,021,176	3,021,176
18 Capital Outlay	0	0	0	0	0	0	0	0	0
19 Contingency	0	0	0	0	0	0	0	0	0
20 Transfers Out	0	0	0	0	0	0	0	0	0
21 Total Expenditures and Transfers Out	\$52,745,576	\$47,935,076	\$49,690,626	\$49,664,466	\$54,371,259	\$55,754,621	\$57,296,060	\$58,887,651	\$60,531,227
22 Change In Fund Balance	688,527	(1,198,205)	(1,510,005)	(1,483,845)	(786,025)	(945,368)	(1,359,107)	(1,687,498)	(2,221,374)
23 Ending Fund Balance	\$4,625,262	\$3,701,909	\$3,115,257	\$3,141,417	\$2,355,392	\$1,410,024	\$50,917	(\$1,636,581)	(\$3,857,955)
<u>Fund Balance Detail</u>									
24 Non-spendable Fund Balance	\$11,633	\$0	\$0	\$11,633	\$11,633	\$11,633	\$11,633	\$11,633	\$11,633
25 Restricted Fund Balance	0	103,446	417,925	417,925	0	0	0	0	0
26 Committed Fund Balance	0	0	0	0	0	0	0	0	0
27 Assigned Fund Balance	4,613,629	3,598,463	2,697,332	2,711,859	2,343,759	1,398,391	39,284	(1,648,214)	(3,869,588)
28 Ending Fund Balance	\$4,625,262	\$3,701,909	\$3,115,257	\$3,141,417	\$2,355,392	\$1,410,024	\$50,917	(\$1,636,581)	(\$3,857,955)



Developmental Disabilities Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR REVENUES DERIVED FROM A 1.0 MILL PROPERTY TAX APPROVED BY THE VOTERS IN NOVEMBER 2001 DESIGNATED TO BE USED IN PROVIDING SERVICES FOR DOUGLAS COUNTY CITIZENS WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$538,449	\$538,449	\$689,336	\$689,336	\$204,275	\$204,275	\$204,275	\$204,275	\$204,275
<u>Revenues</u>									
2 Taxes	\$7,388,292	\$8,075,600	\$8,075,600	\$8,046,212	\$8,104,000	\$10,174,200	\$10,646,600	\$11,446,400	\$11,505,800
3 Licenses and Permits	0	0	0	0	0	0	0	0	0
4 Intergovernmental	0	0	0	0	0	0	0	0	0
5 Charges for Services	0	0	0	0	0	0	0	0	0
6 Fines and Forfeits	0	0	0	0	0	0	0	0	0
7 Earnings on Investments	0	0	0	0	0	0	0	0	0
8 Donations and Contributions	0	0	0	0	0	0	0	0	0
9 Other Revenues	0	0	250,000	250,000	0	0	0	0	0
10 Transfers In	0	0	0	0	0	0	0	0	0
11 Total Revenues and Transfers In	\$7,388,292	\$8,075,600	\$8,325,600	\$8,296,212	\$8,104,000	\$10,174,200	\$10,646,600	\$11,446,400	\$11,505,800
<u>Expenditures by Function</u>									
12 Personnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Supplies	0	0	0	0	0	0	0	0	0
14 Purchased Services	6,877,199	7,510,242	7,510,242	7,510,242	7,536,680	9,462,020	9,901,340	10,645,150	10,700,380
15 Fixed Charges	110,961	121,200	121,200	121,200	121,600	152,600	159,700	171,700	172,600
16 Grants and Contributions	249,245	444,158	1,149,831	1,149,831	445,720	559,580	585,560	629,550	632,820
17 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
18 Capital Outlay	0	0	0	0	0	0	0	0	0
19 Contingency	0	0	0	0	0	0	0	0	0
20 Transfers Out	0	0	0	0	0	0	0	0	0
21 Total Expenditures and Transfers Out	\$7,237,405	\$8,075,600	\$8,781,273	\$8,781,273	\$8,104,000	\$10,174,200	\$10,646,600	\$11,446,400	\$11,505,800
22 Change In Fund Balance	150,887	0	(455,673)	(485,061)	0	0	0	0	0
23 Ending Fund Balance	\$689,336	\$538,449	\$233,663	\$204,275	\$204,275	\$204,275	\$204,275	\$204,275	\$204,275
<u>Fund Balance Detail</u>									
24 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Restricted Fund Balance	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
26 Committed Fund Balance	0	0	0	0	0	0	0	0	0
27 Assigned Fund Balance	589,336	438,449	133,663	104,275	104,275	104,275	104,275	104,275	104,275
28 Ending Fund Balance	\$689,336	\$538,449	\$233,663	\$204,275	\$204,275	\$204,275	\$204,275	\$204,275	\$204,275



Health Fund

FUND IS USED TO ACCOUNT FOR ALL FEDERAL, STATE, PUBLIC AID AND ASSISTANCE PROGRAM REVENUES RECEIVED IN SUPPORT OF PUBLIC HEALTH.

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

	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Revenues</u>								
2 <i>Taxes</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 <i>Intergovernmental</i>	0	5,280,467	2,690,235	4,537,467	2,562,842	2,588,470	2,614,355	2,640,499
4 <i>Charges for Services</i>	0	0	48,447	846,100	854,561	871,652	889,085	906,867
5 <i>Transfers In</i>								
6 <i>From General Fund</i>	0	0	903,000	2,071,242	2,112,671	2,185,736	2,333,040	2,487,483
7 <i>Total Transfers In</i>	0	0	903,000	2,071,242	2,112,671	2,185,736	2,333,040	2,487,483
8 Total Revenues and Transfers In	\$0	\$ 5,280,467	\$ 3,641,682	\$ 7,454,809	\$ 5,530,074	\$ 5,645,858	\$ 5,836,480	\$ 6,034,849
<u>Expenditures by Function</u>								
9 <i>Personnel Services</i>	\$0	\$0	\$1,499,478	\$4,483,225	\$4,687,636	\$4,788,959	\$4,969,765	\$5,157,608
10 <i>Supplies</i>	0	0	4,800	55,000	55,000	55,000	55,000	55,000
11 <i>Controllable Assets</i>	0	0	100	85,000	85,000	85,000	85,000	85,000
12 <i>Purchased Services</i>	0	5,280,467	2,137,304	2,186,520	186,520	186,520	186,520	186,520
13 <i>Fixed Charges</i>	0	0	0	80,509	265,918	280,379	290,195	300,721
14 <i>Capital Outlay</i>	0	0	0	64,555	0	0	0	0
15 <i>Contingency</i>	0	0	0	500,000	250,000	250,000	250,000	250,000
16 Total Expenditures and Transfers Out	\$0	\$ 5,280,467	\$ 3,641,682	\$ 7,454,809	\$ 5,530,074	\$ 5,645,858	\$ 5,836,480	\$ 6,034,849
17 <i>Change in Fund Balance</i>	0	0	0	0	0	0	0	0
18 Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Fund Balance Detail</u>								
19 <i>Non-spendable Fund Balance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0
21 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0
22 <i>Assigned Fund Balance</i>	0	0	0	0	0	0	0	0
23 Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Law Enforcement Authority (LEA) Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR DESIGNATED PROPERTY TAXES LEVIED BY THE LAW ENFORCEMENT AUTHORITY (A SPECIAL TAXING DISTRICT, WHICH EXCLUDES PROPERTIES LOCATED WITHIN INCORPORATED MUNICIPALITIES) AND OTHER SPECIAL REVENUES THAT ARE RESTRICTED FOR THE USE OF LAW ENFORCEMENT SERVICES PROVIDED BY THE SHERIFF'S OFFICE IN THE UNINCORPORATED AREAS LOCATED WITHIN THE COUNTY.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$12,072,123	\$11,086,931	\$12,804,987	\$12,804,987	\$8,808,618	\$6,017,159	\$7,199,770	\$7,414,740	\$7,942,177
<u>Revenues</u>									
2 <i>Taxes</i>	\$20,525,564	\$22,213,300	\$22,213,300	\$21,971,550	\$21,670,031	\$27,183,643	\$28,063,707	\$30,205,107	\$30,410,307
3 <i>Intergovernmental</i>	70,780	70,800	92,243	95,395	70,500	73,320	76,253	79,303	82,475
4 <i>Charges for Services</i>	1,435,734	1,504,400	1,504,400	1,630,290	1,686,700	1,686,700	1,686,700	1,686,700	1,686,700
5 <i>Fines and Forfeits</i>	359,671	710,200	710,200	711,458	785,000	785,000	785,000	785,000	785,000
6 <i>Earnings on Investments</i>	169,059	200,000	200,000	160,000	200,000	200,000	200,000	200,000	200,000
7 <i>Miscellaneous Revenues</i>	134,390	125,900	125,900	14,168	0	0	0	0	0
8 <i>Other Financing Sources</i>	140,814	50,000	50,000	75,000	75,000	75,000	75,000	75,000	75,000
9 <i>Transfers In - General Fund</i>	961,200	1,051,500	1,051,500	1,051,500	1,178,760	1,253,505	1,328,715	1,395,151	1,464,909
10 Total Revenues and Transfers In	\$23,797,212	\$25,926,100	\$25,947,543	\$25,709,361	\$25,665,991	\$31,257,168	\$32,215,375	\$34,426,261	\$34,704,391
<u>Expenditures by Function</u>									
11 <i>Personnel</i>	\$19,544,322	\$22,678,906	\$23,256,449	\$23,256,449	\$23,652,237	\$25,049,744	\$26,906,350	\$28,710,336	\$30,436,979
12 <i>Supplies</i>	547,368	504,200	600,916	600,916	519,300	519,300	519,300	519,300	519,300
13 <i>Controllable Assets</i>	45,853	42,800	56,092	56,092	36,100	36,100	36,100	36,100	36,100
14 <i>Purchased Services</i>	491,872	725,725	798,725	798,725	592,400	592,400	592,400	592,400	592,400
15 <i>Fixed Charges</i>	1,765,476	1,973,202	2,473,202	2,473,202	2,702,613	2,900,213	2,969,455	3,063,888	3,180,608
16 <i>Grants and Contributions</i>	(3)	0	0	0	0	0	0	0	0
17 <i>Interdepartmental Charges</i>	29,502	26,800	26,800	26,800	26,800	26,800	26,800	26,800	26,800
18 <i>Capital Outlay</i>	467,193	979,000	2,493,546	2,493,546	753,000	700,000	700,000	700,000	700,000
19 <i>Contingency</i>	0	250,000	250,000	0	175,000	250,000	250,000	250,000	250,000
20 <i>Transfers Out</i>	172,765	0	0	0	0	0	0	0	0
21 Total Expenditures and Transfers Out	\$23,064,348	\$27,180,633	\$29,955,730	\$29,705,730	\$28,457,450	\$30,074,557	\$32,000,405	\$33,898,824	\$35,742,187
22 <i>Change In Fund Balance</i>	732,864	(1,254,533)	(4,008,187)	(3,996,369)	(2,791,459)	1,182,611	214,970	527,437	(1,037,796)
23 Ending Fund Balance	\$12,804,987	\$9,832,398	\$8,796,800	\$8,808,618	\$6,017,159	\$7,199,770	\$7,414,740	\$7,942,177	\$6,904,381
<u>Fund Balance Detail</u>									
24 <i>Non-spendable Fund Balance</i>	\$66,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 <i>Restricted Fund Balance</i>	681,000	668,650	668,650	681,000	681,000	681,000	681,000	681,000	681,000
26 <i>Committed Fund Balance</i>	755,383	0	0	0	0	0	0	0	0
27 <i>Assigned Fund Balance</i>	11,302,310	9,163,748	8,128,150	8,127,618	5,336,159	6,518,770	6,733,740	7,261,177	6,223,381
28 Ending Fund Balance	\$12,804,987	\$9,832,398	\$8,796,800	\$8,808,618	\$6,017,159	\$7,199,770	\$7,414,740	\$7,942,177	\$6,904,381

2023 Asset Replacement Requests - LEA Fund														
		Original Vehicle/Equipment Information				Age	Meter/Mileage	Maintenance	Condition	Total Points	Vehicle Replacement Cost			
Unit # to be Replaced	Business Unit	Year	Make	Model	Acquire and Cap Cost	Age Points	Meter Points	Maintenance Points	Condition Points		Vehicle Cost	Upfit Cost	Total Cost	Replacement Type
1430	22650	2014	CHEVY	TAHOE	\$ 29,809	3.9	5.0	8.8		17.7	\$ 10,000	\$ 10,000	\$ 20,000	CHEVY TAHOE SSV *
1659	22260	2016	FORD	F350	\$ 34,106	5.0	4.5	7.5		17.0	\$ 45,000	\$ 25,000	\$ 70,000	FORD F350
1414	22150	2014	HD	FLHIP	\$ 19,438	5.0	2.8	9.0		16.8	\$ 20,000	\$ 18,000	\$ 38,000	HD FLHTP
1616	800540	2016	FORD	EXPLORER	\$ 28,814	5.0	3.6	7.9		16.5	\$ 30,000	\$ 30,000	\$ 60,000	K9 - FORD F150 PPV *
1431	22650	2014	CHEVY	TAHOE	\$ 29,809	3.9	4.9	7.0		15.8	\$ 10,000	\$ 10,000	\$ 20,000	WHITE TAHOE SSV *
1723	22100	2017	CHEVY	TAHOE	\$ 69,260	4.8	4.4	6.4		15.6	\$ 28,000	\$ 28,000	\$ 56,000	CHEVY TAHOE PPV *
1503	22100	2015	CHEVY	TAHOE	\$ 34,490	5.0	3.6	6.8		15.4	\$ 28,000	\$ 28,000	\$ 56,000	FORD F150 PPV *
1316	22100	2013	CHEVY	TAHOE	\$ 31,805	5.0	4.2	6.1		15.3	\$ 28,000	\$ 28,000	\$ 56,000	FORD F150 PPV *
1848	22100	2018	CHEVY	TAHOE	\$ 37,479	3.4	3.5	8.4		15.3	\$ 45,000	\$ 28,000	\$ 73,000	GMC PICKUP/TOPPER
1611	27150	2016	FORD	EXPLORER	\$ 28,814	5.0	4.2	6.0		15.2	\$ 28,000	\$ 28,000	\$ 56,000	CHEVY TAHOE PPV *
1732	22100	2017	CHEVY	TAHOE	\$ 69,260	4.8	5.0	5.3		15.1	\$ 28,000	\$ 28,000	\$ 56,000	CHEVY TAHOE PPV *
1413	27200	2014	FORD	EXPLORER	\$ 27,887	5.0	4.3	5.8		15.1	\$ 28,000	\$ 28,000	\$ 56,000	CHEVY TAHOE PPV *
1322	22400	2013	FORD	TAURUS	\$ 26,650	5.0	5.0	4.8		14.8	\$ 41,000	\$ 5,000	\$ 46,000	CHEVY TRAVERSE
1710	22100	2017	CHEVY	TAHOE	\$ 69,260	5.0	4.8	4.9		14.7	\$ 28,000	\$ 28,000	\$ 56,000	CHEVY TAHOE PPV *
1673	22100	2016	CHEVY	TAHOE	\$ 39,521	5.0	3.6	6.0		14.6	\$ 28,000	\$ 28,000	\$ 56,000	CHEVY TAHOE PPV *
1716	22100	2017	CHEVY	TAHOE	\$ 69,260	5.0	3.3	6.3		14.6	\$ 28,000	\$ 28,000	\$ 56,000	CHEVY TAHOE PPV *
1612	27250	2016	FORD	EXPLORER	\$ 28,814	5.0	4.1	5.2		14.3	\$ 28,000	\$ 28,000	\$ 56,000	CHEVY TAHOE PPV *
1608	27150	2016	FORD	EXPLORER	\$ 28,814	5.0	2.3	6.9		14.2	\$ 28,000	\$ 28,000	\$ 56,000	CHEVY TAHOE PPV *
1613	27150	2016	FORD	EXPLORER	\$ 28,814	5.0	4.5	4.5		14.0	\$ 28,000	\$ 28,000	\$ 56,000	CHEVY TAHOE PPV *
+ PATROL										0.0	\$ 28,000	\$ 28,000	\$ 56,000	CHEVY TAHOE PPV *
+ PATROL										0.0	\$ 28,000	\$ 28,000	\$ 56,000	CHEVY TAHOE PPV *
+ PATROL										0.0	\$ 28,000	\$ 28,000	\$ 56,000	CHEVY TAHOE PPV *
+ PATROL										0.0	\$ 28,000	\$ 28,000	\$ 56,000	CHEVY TAHOE PPV *
+ PATROL										0.0	\$ 28,000	\$ 28,000	\$ 56,000	CHEVY TAHOE PPV *
2023 Replacement Totals											\$ 151,000	\$ 602,000	\$ 753,000	
RANGE	15 POINT REPLACEMENT SCALE													
<10	Do Not Replace													
10 - 12.5	Early Replacement Candidate													
12.5 - 15	Optimal Replacement Time, Unit is in 10% of useful life and at optimal resale value													
> 15	Overdue Replacement, Unit should be replaced as soon as possible													

* Vehicle ordered in 2022 to meet manufacturer's reduced ordering window



A woman in a police uniform stands in the foreground of a school hallway. In the background, several children are running down the hallway. The hallway has wooden walls and a sign that says "AUDITOR" above a doorway.

Safety and Mental Health Fund

THIS FUND IS USED TO ACCOUNT FOR EXPENDITURES ASSOCIATED WITH SAFETY AND MENTAL HEALTH SERVICES FOR YOUTH IN SCHOOLS WITHIN DOUGLAS COUNTY. ONGOING FUNDING IS PROVIDED THROUGH THE REALLOCATION OF A PORTION OF THE GENERAL FUND MILL LEVY.

Douglas County Government
Safety and Mental Health Fund (Fund 221)
Fund Summary

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$ 3,295,544	\$ 3,566,691	\$ 3,491,904	\$ 3,491,904	\$ 1,186,502	\$ 852,954	\$ 656,267	\$ 464,325	\$ 368,666
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 3,046,979	\$ 2,865,600	\$ 2,865,600	\$ 2,850,000	\$ 2,867,700	\$ 3,140,800	\$ 3,286,600	\$ 3,533,500	\$ 3,606,200
3 <i>Licenses and Permits</i>	0	0	0	0	0	0	0	0	0
4 <i>Intergovernmental</i>	1,797,823	1,813,300	1,813,300	1,813,300	1,929,209	2,044,962	2,167,659	2,297,719	2,435,582
5 <i>Charges for Services</i>	0	0	0	0	0	0	0	0	0
6 <i>Fines and Forfeits</i>	0	0	0	0	0	0	0	0	0
7 <i>Earnings on Investments</i>	23	0	0	0	0	0	0	0	0
8 <i>Other Revenues</i>	9,121	0	0	0	0	0	0	0	0
9 <i>Other Financing Sources</i>	0	0	0	0	0	0	0	0	0
10 <i>Transfers In - General Fund</i>	0	0	0	0	0	0	0	0	0
11 Total Revenues and Transfers In	\$ 4,853,947	\$ 4,678,900	\$ 4,678,900	\$ 4,663,300	\$ 4,796,909	\$ 5,185,762	\$ 5,454,259	\$ 5,831,219	\$ 6,041,782
<u>Expenditures by Function</u>									
12 <i>Personnel</i>	\$ 3,910,217	\$ 4,360,099	\$ 4,465,499	\$ 4,465,499	\$ 4,671,443	\$ 4,915,449	\$ 5,172,926	\$ 5,445,443	\$ 5,783,880
13 <i>Supplies</i>	47,852	45,400	59,574	59,574	45,900	45,900	45,900	45,900	45,900
14 <i>Controllable Assets</i>	3,061	0	0	0	6,500	6,500	6,500	6,500	6,500
15 <i>Purchased Services</i>	154,091	226,481	226,481	226,481	219,500	219,500	219,500	219,500	219,500
16 <i>Fixed Charges</i>	154,917	649,189	649,189	649,189	137,114	145,100	151,375	159,535	165,243
17 <i>Grants, Contributions</i>	0	0	0	0	0	0	0	0	0
18 <i>Intergovernmental Support</i>	387,450	0	1,438,132	1,438,132	0	0	0	0	0
19 <i>Capital Outlay</i>	0	0	79,827	79,827	0	0	0	0	0
20 <i>Contingency</i>	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	100,000
21 <i>Transfers Out</i>	0	0	0	0	0	0	0	0	0
22 <i>Recommended New Requests - One-Time</i>									
23 <i>Recommended New Requests - Ongoing</i>									
24 Total Expenditures and Transfers Out	\$ 4,657,587	\$ 5,331,169	\$ 6,968,702	\$ 6,968,702	\$ 5,130,457	\$ 5,382,449	\$ 5,646,201	\$ 5,926,878	\$ 6,321,023
25 <i>Change In Fund Balance</i>	196,360	(652,269)	(2,289,802)	(2,305,402)	(333,548)	(196,687)	(191,942)	(95,659)	(279,241)
26 Ending Fund Balance	\$ 3,491,904	\$ 2,914,422	\$ 1,202,102	\$ 1,186,502	\$ 852,954	\$ 656,267	\$ 464,325	\$ 368,666	\$ 89,425
<u>Fund Balance Detail</u>									
27 <i>Non-spendable Fund Balance</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
28 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
29 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
30 <i>Assigned Fund Balance</i>	3,491,904	2,914,422	1,202,102	1,186,502	852,954	656,267	464,325	368,666	89,425
31 Ending Fund Balance	\$ 3,491,904	\$ 2,914,422	\$ 1,202,102	\$ 1,186,502	\$ 852,954	\$ 656,267	\$ 464,325	\$ 368,666	\$ 89,425

An aerial photograph of a road construction site. A multi-lane road runs horizontally across the middle. To the left of the road is a dirt area with some green shrubs. To the right is a paved area with parked cars and a building. A green rectangular overlay covers the left side of the image, containing the text 'Infrastructure Fund' and a description of the fund. The bottom of the image shows a dirt area with some trees and a white rectangular patch.

Infrastructure Fund

THIS FUND IS USED TO ACCOUNT FOR FUNDING FOR INFRASTRUCTURE PROJECTS WITHIN THE COUNTY.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$33,576,838	\$29,161,303	\$29,200,247	\$29,200,247	\$0	\$0	\$0	\$0	\$0
<u>Revenues</u>									
2 Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Licenses and Permits	0	0	0	0	0	0	0	0	0
4 Intergovernmental	0	0	0	0	0	0	0	0	0
5 Charges for Services	0	0	0	0	0	0	0	0	0
6 Fines and Forfeits	0	0	0	0	0	0	0	0	0
7 Earnings on Investments	0	0	0	0	0	0	0	0	0
8 Donations and Contributions	0	0	0	0	0	0	0	0	0
9 Other Revenues	0	0	0	0	0	0	0	0	0
10 Transfers In from General Fund	0	0	0	0	0	0	0	0	0
11 Total Revenues and Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures by Function</u>									
12 Personnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Supplies	0	0	0	0	0	0	0	0	0
14 Purchased Services	12,928	0	0	0	0	0	0	0	0
15 Fixed Charges	0	0	0	0	0	0	0	0	0
16 Grants and Contributions	0	0	0	0	0	0	0	0	0
17 Intergovernmental Support Svcs.	0	401,373	401,373	401,373	0	0	0	0	0
18 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
19 Capital Outlay	622,457	28,759,930	28,798,874	28,798,874	0	0	0	0	0
20 Contingency	0	0	0	0	0	0	0	0	0
21 Transfers Out	3,741,206	0	0	0	0	0	0	0	0
22 Total Expenditures and Transfers Out	\$4,376,591	\$29,161,303	\$29,200,247	\$29,200,247	\$0	\$0	\$0	\$0	\$0
23 Change In Fund Balance	(4,376,591)	(29,161,303)	(29,200,247)	(29,200,247)	0	0	0	0	0
24 Ending Fund Balance	\$29,200,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Fund Balance Detail</u>									
25 Nonspendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
27 Committed Fund Balance	11,442,702	0	0	0	0	0	0	0	0
28 Assigned Fund Balance	17,757,545	0	0	0	0	0	0	0	0
29 Ending Fund Balance	\$29,200,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Road Sales & Use Tax Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR REVENUES DERIVED FROM THE 0.4% SALES AND USE TAX APPROVED BY VOTERS IN NOVEMBER 1995 AND EXTENDED BY VOTERS IN NOVEMBER 2007. MONIES ARE DESIGNATED FOR THE IMPROVEMENT AND MAINTENANCE OF COUNTY ROADS AND BRIDGES. THE FIVE WHOLLY INCORPORATED MUNICIPALITIES LOCATED WITHIN THE COUNTY RECEIVE A SHAREBACK OF THESE REVENUES IN ACCORDANCE WITH EXTENDED INTERGOVERNMENTAL AGREEMENTS.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$64,431,086	\$73,397,748	\$78,089,487	\$78,089,487	\$34,613,803	\$35,604,103	\$42,778,103	\$51,219,703	\$61,206,903
<u>Revenues</u>									
2 <i>Taxes</i>	\$39,790,791	\$39,840,000	\$39,840,000	\$42,963,200	\$43,875,200	\$45,561,300	\$47,367,000	\$49,711,100	\$51,629,521
3 <i>Intergovernmental</i>	716,000	0	100,000	2,245,453	0	0	0	0	0
4 <i>Earnings on Investments</i>	711,485	600,000	600,000	700,000	700,000	700,000	700,000	600,000	600,000
5 <i>Other Revenues</i>	871,718	0	6,198,993	9,001,061	0	0	0	0	0
6 <i>Transfers In</i>	0	0	0	0	0	0	0	0	0
7 Total Revenues and Transfers In	\$42,089,994	\$40,440,000	\$46,738,993	\$54,909,714	\$44,575,200	\$46,261,300	\$48,067,000	\$50,311,100	\$52,229,521
<u>Expenditures by Function</u>									
8 <i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 <i>Supplies</i>	359	0	0	0	0	0	0	0	0
10 <i>Controllable Assets</i>	0	0	0	0	0	0	0	0	0
11 <i>Purchased Services</i>	723,319	0	250,649	250,649	0	0	0	0	0
12 <i>Building Materials</i>	0	0	0	0	0	0	0	0	0
13 <i>Fixed Charges</i>	0	0	0	0	0	0	0	0	0
14 <i>Debt Issuance</i>	0	0	0	0	0	0	0	0	0
15 <i>Grants, Contributions, Indemnities</i>	0	0	0	0	0	0	0	0	0
16 <i>Intergovernmental Support</i>	16,003,899	39,287,655	42,287,917	42,287,917	13,084,900	13,587,300	14,125,400	14,823,900	15,395,900
17 <i>Interdepartmental Charges</i>	0	0	0	0	0	0	0	0	0
18 <i>Capital Projects/Re-Appropriation</i>	11,204,017	48,429,888	55,346,832	55,346,832	0	25,000,000	25,000,000	25,000,000	25,000,000
19 <i>Contingency</i>	0	0	0	0	0	0	0	0	0
20 <i>Transfers Out:</i>									
21 <i>To General Fund</i>	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
22 <i>To Debt Service Fund</i>	0	0	0	0	0	0	0	0	0
23 Total Transfers Out	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
24 <i>Recommended New Requests - One-Time</i>					30,000,000				
25 Total Expenditures and Transfers Out	\$28,431,593	\$88,217,543	\$98,385,398	\$98,385,398	\$43,584,900	\$39,087,300	\$39,625,400	\$40,323,900	\$40,895,900
26 <i>Change In Fund Balance</i>	13,658,401	(47,777,543)	(51,646,405)	(43,475,684)	990,300	7,174,000	8,441,600	9,987,200	11,333,621
27 Ending Fund Balance	\$78,089,487	\$25,620,205	\$26,443,082	\$34,613,803	\$35,604,103	\$42,778,103	\$51,219,703	\$61,206,903	\$72,540,524
<u>Fund Balance Detail</u>									
28 <i>Non-spendable Fund Balance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29 <i>Restricted Fund Balance</i>	78,089,487	0	26,443,082	34,613,803	35,604,103	42,778,103	51,219,703	61,206,903	72,540,524
30 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
31 <i>Assigned Fund Balance</i>	0	25,620,205	0	0	0	0	0	0	0
32 Ending Fund Balance	\$78,089,487	\$25,620,205	\$26,443,082	\$34,613,803	\$35,604,103	\$42,778,103	\$51,219,703	\$61,206,903	\$72,540,524

Douglas County Government
2023 Road Sales and Use Tax Fund Recommended New Requests

Division/ Project	Request Description	One-Time Amount	Ongoing Amount
800129	I-25 Frontage Road (Tomah-Dawson)	\$ 8,000,000	
800131	Hess Road (CCP to Chambers)	500,000	
800202	Bayou Gulch Road Extension	2,500,000	
800434	Broadway Street / Highlands Ranch Parkway Intersection	2,000,000	
800453	Dransfeldt Road Extension	4,000,000	
800461	County Line Road Widening (University to Broadway)	9,000,000	
800505	Happy Canyon / I-25 Interchange - West Side Improvements	800,000	
800998	US 85 Improvements (Highlands Ranch Pkwy to County Line Road)	3,200,000	
Road Sales & Use Tax Fund		\$30,000,000	\$0

ROAD SALES AND USE TAX FUND

\$30,000,000 One-Time

I-25 Frontage Road - \$8,000,000 One-Time

The budget includes funding to advance construction on a portion of a new local road that is within unincorporated Douglas County, which will be located west of the BNSF Railway that runs along I-25 and the new road will extend from the Bear Dance / Tomah Road Intersection north to Territorial Road. Constructing the new road, (also referred to as Dawson Trail Blvd.), needs to occur before the proposed I-25 / Crystal Valley Interchange can be completed, since the proposed interchange requires closing a segment of the I-25 West Frontage Road between Tomah Road and Yucca Hills Road. This project will improve safety and mobility and will eliminate three at-grade railroad crossings. Construction is scheduled to begin in spring/summer 2023 on the segment located in unincorporated Douglas County.

Hess Road (CCP to Chambers) - \$500,000 One-Time

The budget includes the funding needed to construct a traffic signal at South Havana Street with Castle Pines Parkway/Hess Road. The County's 2040 Transportation Master Plan identified that Hess Road needs to be improved and widened from two to four through lanes between South Havana Street to Chambers Road. The proposed timeline for the overall improvements is for the planning period of 2021 through 2030, however, the proposed traffic signal is anticipated to be needed in 2023.

Bayou Gulch Road Extension - \$2,500,000 One-Time

The budget includes funding needed to construct the segment of Bayou Gulch Road between Pradera Parkway and Scott Road that is in unincorporated Douglas County. As identified in the County's 2040 Transportation Master Plan, Chambers Road / Bayou Gulch Road is a critical component of our regional transportation network and completing this missing link will provide a more reliable transportation network and improve mobility.

Broadway Street/Highlands Ranch Parkway (HRP) - \$2,000,000 One-Time

This funding is needed to advance the first construction phase in 2023. The initial phase of construction will utilize the Highway Safety Improvement Program (HSIP) grant funding approved by CDOT in the amount of \$1.125 Million. The County will complete the Highlands Ranch Parkway portion of intersection improvements in subsequent phase(s). This project provides for extensive improvements at the intersection of Broadway Street and Highlands Ranch Parkway, to improve overall safety of the intersection through the addition of a second southbound turn lane on Broadway Street accessing eastbound Highlands Ranch Parkway and widening Highlands Ranch Parkway through the Broadway intersection to include three (3) eastbound through lanes. In addition, the existing traffic signal will be redesigned to accommodate the wider intersection.

Dransfeldt Road Extension - \$4,000,000 One-Time

This funding request is needed to advance the design and construction associated with extending Dransfeldt Road between Twenty-Mile Road and Motensbocker Road. The Town of Parker is managing this project and construction is anticipated to begin in

2023 with an estimated project cost of over \$18 million. This project is a critical component of the region's long-term transportation plan and will help improve mobility and incident management by providing a more reliable transportation network while helping reduce congestion within and around the Town of Parker. The project will also help reduce the number of local trips on Parker Road (SH 83) and thus provide more capacity for regional trips on Parker Road; and improve direct access from the communities located south and west of Motensbocker Road with the existing retail areas located along Twenty Mile Road as well as to a future regional recreational center. Additionally, the project includes studying the Cherry Creek Floodplain, assessing impacts to the adjacent properties, and developing solutions that minimize those impacts to property owners.

County Line Road Widening (University / Broadway) - \$9,000,000 One-Time

This funding request is needed to widen and reconstruct County Line Road between University BLVD and Broadway Street. County Line Road will be widened to two lanes in each direction and the project will install a new traffic signal at the intersection with Clarkson Street. In the fall of 2019, the Denver Regional Council of Governments (DRCOG) selected this project to receive \$10 million in federal funds via DRCOG's Transportation Improvement Program (TIP) sub-regional project selection process; these federal funds are to be used for construction. Since then, the Arapahoe County sub-regional forum decided to allocate an additional \$2,402,000 in federal waiting list funds to the project which the City of Centennial is responsible for obtaining for the project. Additionally, there is \$180,000 of Highway Safety Improvement Program (HSIP) in federal funds that have been added to the project for construction

of a new traffic signal at County Line Road and Clarkson Street to address a known safety concern.

Currently, Douglas County anticipates other agency contributions as follows: \$1 million from Littleton and \$2.098 million from Centennial, (which is lower than the \$4.5 million Centennial initially identified). The total cost of construction, (which includes assistance with consultant construction management, inspections, and materials testing), is now estimated to be about \$25 million. Construction is estimated to begin spring/summer 2023. The IGA with CDOT was approved in June 2022; and additional IGAs with Littleton and Centennial will need to be executed prior to construction.

Happy Canyon Road/I-25 Interchange – West Side Improvements - \$800,000 One-Time

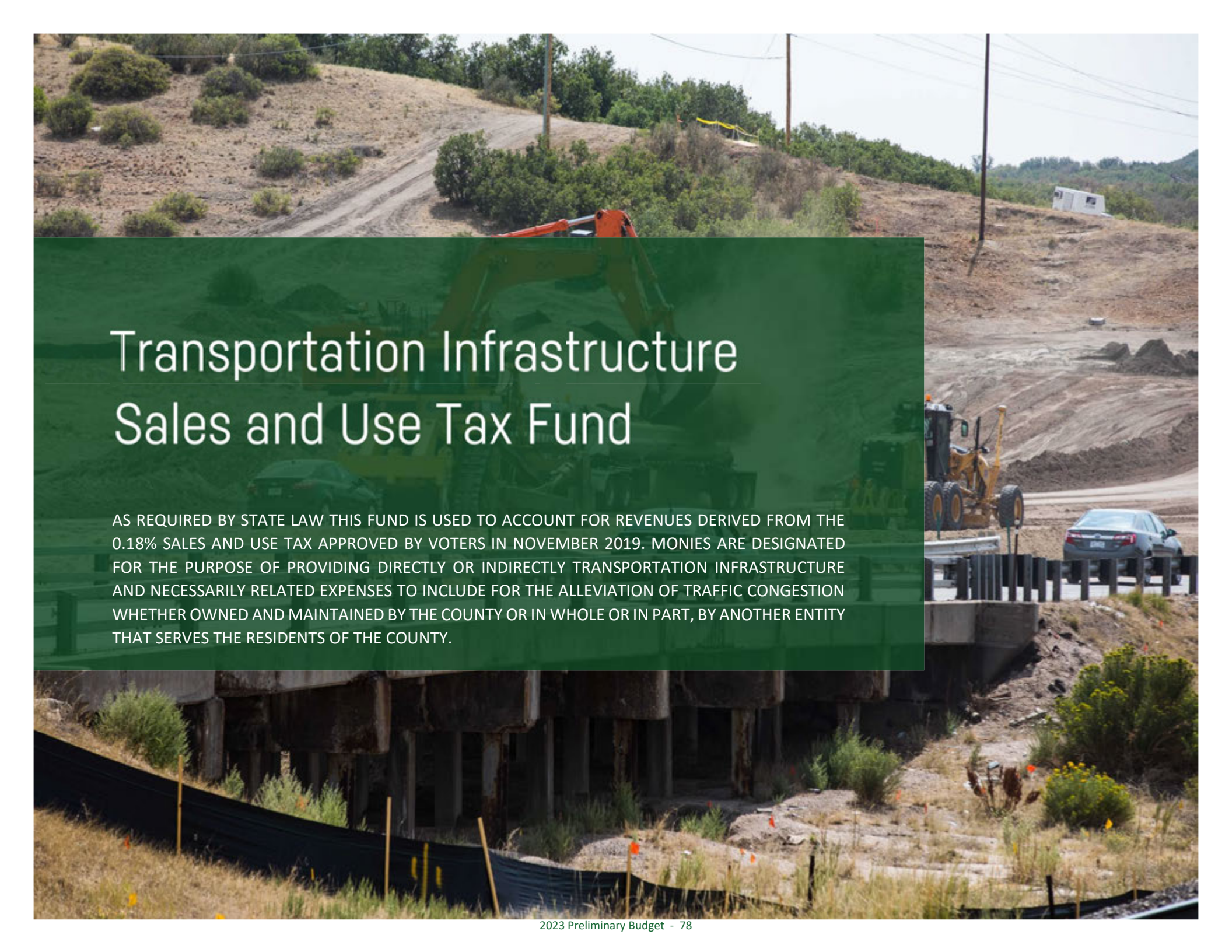
This funding will be used to partner with the City of Castle Pines to advance safety and traffic operational improvements by relocating the Happy Canyon Road / LaGae Road Intersection so that it is shifted to the north to connect directly to the I-25 Interchange. The project includes constructing a new roundabout on LaGae Road directly west of the I-25 Interchange which will eliminate the existing substandard intersection that is on a sharp curve and steep slope.

US 85 Improvements (Highlands Ranch Parkway to County Line Road) - \$3,200,000 One-Time

This funding request is needed to augment existing budgets to address inflation associated with constructing improvements along the US 85 Corridor, with the majority of the funding being needed to reconstruct and widen the section of US 85 between Highlands

Ranch Parkway and County Line Road. Douglas County funding is being used to leverage other revenue sources which includes developer contribution, and state federal funds to improve this increasingly congested corridor. The State has limited resources for building new capacity improvements and CDOT does not have funds to complete the US 85 corridor improvements that were identified in the Final Environmental Impact Statement Record of Decision document signed in 2002. Therefore, the County has made funding these corridor improvements a priority for several years. The County recognizes the importance of completing the proposed widening of the US Highway 85 Corridor and the critical role this regional north / south arterial has in moving people, goods, and services. Many Douglas County constituents rely on US Highway 85 for their daily commuting needs. This arterial roadway is part of the National Highway System (NHS) and US Highway 85. US Highway 85 plays a critical part in the I-25 incident management plan - by providing an alternate route should a major incident occur on I-25 that requires a closure or significant traffic delays.

Douglas County has been partnering with CDOT to improve the US Highway 85 corridor since the early 2000s. In 2002, CDOT and FHWA approved the South I-25/US Highway 85 Environmental Impact Statement (EIS) and Record of Decision (ROD) outlining a set of improvements to address transportation needs in the region for both the I-25 and US Highway 85 corridors.

The background image is a composite of two photographs. The top photograph shows a dirt road winding up a dry, hilly landscape with sparse green shrubs. An orange excavator is partially visible on the left side of the road. In the distance, a white trailer is parked on a higher slope. The bottom photograph shows a construction site for a bridge or overpass. A yellow bulldozer is working on a dirt embankment. A silver car is parked on a road that runs alongside the construction. In the foreground, there are concrete bridge piers and a black safety barrier.

Transportation Infrastructure Sales and Use Tax Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR REVENUES DERIVED FROM THE 0.18% SALES AND USE TAX APPROVED BY VOTERS IN NOVEMBER 2019. MONIES ARE DESIGNATED FOR THE PURPOSE OF PROVIDING DIRECTLY OR INDIRECTLY TRANSPORTATION INFRASTRUCTURE AND NECESSARILY RELATED EXPENSES TO INCLUDE FOR THE ALLEVIATION OF TRAFFIC CONGESTION WHETHER OWNED AND MAINTAINED BY THE COUNTY OR IN WHOLE OR IN PART, BY ANOTHER ENTITY THAT SERVES THE RESIDENTS OF THE COUNTY.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$1,995,555	\$18,424,483	\$19,432,088	\$19,432,088	\$12,827,624	\$4,566,424	\$7,069,024	\$9,884,224	\$13,754,224
<u>Revenues</u>									
2 Taxes	\$17,917,258	\$17,928,400	\$17,928,400	\$19,333,440	\$19,743,800	\$20,502,600	\$21,315,200	\$22,370,000	\$23,233,300
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Earnings on Investments	85,078	0	0	0	0	0	0	0	0
5 Other Revenues	0	0	0	0	0	0	0	0	0
6 Transfers In	0	0	0	0	0	0	0	0	0
7 Total Revenues and Transfers In	\$18,002,336	\$17,928,400	\$17,928,400	\$19,333,440	\$19,743,800	\$20,502,600	\$21,315,200	\$22,370,000	\$23,233,300
<u>Expenditures by Function</u>									
8 Personnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Supplies	0	0	0	0	0	0	0	0	0
10 Controllable Assets	0	0	0	0	0	0	0	0	0
11 Purchased Services	61,796	0	0	0	0	0	0	0	0
12 Building Materials	0	0	0	0	0	0	0	0	0
13 Fixed Charges	0	0	0	0	0	0	0	0	0
14 Debt Issuance	0	0	0	0	0	0	0	0	0
15 Grants, Contributions, Indemnities	0	0	0	0	0	0	0	0	0
16 Intergovernmental Support	504,007	1,205,000	1,205,000	1,205,000	5,000	0	0	0	0
17 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
18 Capital Projects/Re-Appropriation	0	24,242,702	24,732,904	24,732,904	0	18,000,000	18,500,000	18,500,000	18,500,000
19 Contingency	0	0	0	0	0	0	0	0	0
20 Recommended New Requests - One-Time					28,000,000				
21 Total Expenditures and Transfers Out	\$565,803	\$25,447,702	\$25,937,904	\$25,937,904	\$28,005,000	\$18,000,000	\$18,500,000	\$18,500,000	\$18,500,000
22 Change In Fund Balance	17,436,533	(7,519,302)	(8,009,504)	(6,604,464)	(8,261,200)	2,502,600	2,815,200	3,870,000	4,733,300
23 Ending Fund Balance	\$19,432,088	\$10,905,181	\$11,422,584	\$12,827,624	\$4,566,424	\$7,069,024	\$9,884,224	\$13,754,224	\$18,487,524
<u>Fund Balance Detail</u>									
24 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Restricted Fund Balance	19,432,088	0	11,422,584	12,827,624	4,566,424	7,069,024	9,884,224	13,754,224	18,487,524
26 Committed Fund Balance	0	0	0	0	0	0	0	0	0
27 Assigned Fund Balance	0	10,905,181	0	0	0	0	0	0	0
28 Ending Fund Balance	\$19,432,088	\$10,905,181	\$11,422,584	\$12,827,624	\$4,566,424	\$7,069,024	\$9,884,224	\$13,754,224	\$18,487,524

Douglas County Government
2023 Transportation Infrastructure Sales and Use Tax Fund Recommended New Requests

Project	Request Description	One-Time Amount	Ongoing Amount
801502	US 85 Improvements	\$20,000,000	
801504	Pine Drive Widening (Lincoln Ave to Inspiration Drive)	3,000,000	
801506	Dransfeldt Road Extension	4,000,000	
801511	Bridge Rehabilitation / Replacement Projects	1,000,000	
Transportation Infrastructure Sales and Use Tax Fund		\$28,000,000	\$0

TRANSPORTATION INFRASTRUCTURE SALES AND USE TAX FUND

\$28,000,000 One-Time

US 85 Improvements - \$20,000,000 One-Time

The budget includes funding to augment existing budgets to address inflation associated with constructing improvements along the US 85 Corridor. The state has limited funding for new capacity improvements CDOT does not have the funds to complete the US 85 corridor improvements identified in the Final Environmental Impact Statement Record of Decision document signed in 2002. The County recognizes the importance of completing the proposed widening of the US 85 Corridor and the critical roll this regional arterial has in moving people, goods, and services. In addition, in the I-25 incident management plan, US 85 provides an alternative route should a major incident occur on I-25 that requires a closure or significant traffic delays.

Pine Drive Widening (Lincoln Avenue to Inspiration Drive - \$3,000,000 One-Time

The budget includes funding to widen the segment of Pine Drive from Lincoln Avenue to approximately 800-feet north of the Pine Lane / Pine Drive Intersection. The first construction phase of this project includes reconstructing the existing roadway to accommodate four through lanes, as well as installing new traffic signals at the Pine Lane intersection and Ponderosa Drive intersection.

Dransfeldt Road Extension - \$4,000,000 One-Time

The budget includes funding to advance the design and construction associated with extending Dransfeldt Road between Twenty-Mile Road and Motsenbocker Road. This project is to begin in 2023 and managed by the Town of Parker to help improve mobility and incident management by providing more reliable transportation network while helping reduce congestion within and around the Town of Parker. The project also includes studying the Cherry Creek Floodplain and assessing impacts to the adjacent properties and developing solutions to minimize those impacts to property owners.

Bridge Rehabilitation/Replace Projects - \$1,000,000 One-Time

The budget includes funding needed to partner with Jefferson County to make improvements to the bridge structure approximately 2.1 miles downstream of Trumbull Bridge. The proposed rehabilitation project will remove and replace the bridge deck, bridge rail, bridge expansion joint, guardrail approaches to the bridge, and other structural improvements as needed. This bridge spans the South Platte River, which borders Douglas and Jefferson Counties. Jefferson County staff will manage the proposed project through both the design and construction phases.



Justice Center Sales & Use Tax Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR REVENUES DERIVED FROM THE 0.25% SALES AND USE TAX APPROVED BY VOTERS IN NOVEMBER 1995, EXTENDED BY VOTERS IN NOVEMBER 2007, AND MODIFIED BY THE VOTERS IN 2019. MONIES ARE DESIGNATED FOR THE CONSTRUCTION, OPERATION AND MAINTENANCE OF THE COUNTY'S ROBERT CHRISTENSEN JUSTICE CENTER AND RELATED FACILITIES.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$ 35,472,537	\$ 29,114,538	\$ 32,938,171	\$ 32,938,171	\$ 28,237,667	\$ 21,105,007	\$ 19,044,207	\$ 16,861,547	\$ 14,555,087
<u>Revenues</u>									
2 Taxes	\$24,857,843	\$24,900,525	\$24,900,525	\$26,852,000	\$27,422,000	\$28,475,800	\$29,604,342	\$31,069,424	\$32,268,451
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Charges for Services	51,000	0	0	0	0	0	0	0	0
5 Earnings on Investments	339,515	500,000	500,000	500,000	400,000	400,000	300,000	200,000	200,000
6 Other Revenues	0	0	0	0	0	0	0	0	0
7 Total Revenues and Transfers In	\$ 25,248,358	\$ 25,400,525	\$ 25,400,525	\$ 27,352,000	\$ 27,822,000	\$ 28,875,800	\$ 29,904,342	\$ 31,269,424	\$ 32,468,451
<u>Expenditures by Function</u>									
8 Supplies	\$19,994	\$0	\$14,981	\$14,981	\$0	\$0	\$0	\$0	\$0
9 Controllable Assets	10,484	522,000	740,343	740,343	200,000	0	0	0	0
10 Purchased Services	7,155	0	33,977	33,977	0	0	0	0	0
11 Building Materials	0	0	0	0	0	0	0	0	0
12 Fixed Charges	143,798	362,000	362,000	362,000	398,300	415,900	437,700	461,500	487,800
13 Grants, Contributions, indemnities	25	0	0	0	0	0	0	0	0
14 Debt Service (Lease Payment)	0	0	0	0	0	0	0	0	0
15 Intergovernmental Support	5,565	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
16 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
17 Capital Outlay	1,156,009	1,749,800	4,812,993	4,812,993	200,000	0	0	0	0
18 Contingency	0	250,000	239,825	239,825	250,000	250,000	250,000	250,000	250,000
19 Transfers Out:									
20 To General Fund	26,439,695	25,836,385	25,836,385	25,836,385	29,108,260	30,162,000	31,290,602	32,755,684	33,954,711
21 Total Transfers Out	26,439,695	25,836,385	25,836,385	25,836,385	29,108,260	30,162,000	31,290,602	32,755,684	33,954,711
22 Recommended New Requests - One-Time					4,271,400				
23 Recommended New Requests - Transfer Out to General Fund - One Time					418,000				
24 Recommended New Requests - Transfer Out to General Fund - Ongoing					96,700	96,700	96,700	96,700	96,700
25 Total Expenditures and Transfers Out	\$ 27,782,724	\$ 28,732,185	\$ 32,052,504	\$ 32,052,504	\$ 34,954,660	\$ 30,936,600	\$ 32,087,002	\$ 33,575,884	\$ 34,801,211
26 Change In Fund Balance	(2,534,366)	(3,331,660)	(6,651,979)	(4,700,504)	(7,132,660)	(2,060,800)	(2,182,660)	(2,306,460)	(2,332,760)
27 Ending Fund Balance	\$ 32,938,171	\$ 25,782,878	\$ 26,286,192	\$ 28,237,667	\$ 21,105,007	\$ 19,044,207	\$ 16,861,547	\$ 14,555,087	\$ 12,222,327
<u>Fund Balance Detail</u>									
28 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29 Restricted Fund Balance	32,938,171	0	26,286,192	28,237,667	21,105,007	19,044,207	16,861,547	14,555,087	12,222,327
30 Committed Fund Balance	0	1,314	0	0	0	0	0	0	0
31 Assigned Fund Balance	0	25,781,564	0	0	0	0	0	0	0
32 Ending Fund Balance	\$ 32,938,171	\$ 25,782,878	\$ 26,286,192	\$ 28,237,667	\$ 21,105,007	\$ 19,044,207	\$ 16,861,547	\$ 14,555,087	\$ 12,222,327

Douglas County Government
2023 Justice Center Sales and Use Tax Fund Recommended New Requests

Division/Project	Request Description		One-Time Amount	Ongoing Amount	Net Impact to Fund
33210	Justice Center Fund Operating Transfer		\$418,000	\$96,700	\$514,700
33210	Electronic Vehicle Charging Stations		229,000		229,000
Justice Center Security Improvements					
33215	Detentions Dayroom Improvements	1,453,900			
33215	Security Equipment - Camera Replacements	142,000			
33215	Building Security Control Upgrades	25,000			
	<i>Subtotal Justice Center Security Improvements</i>		1,620,900		1,620,900
Interior Office Improvements					
33215	Clerk of Courts Service Counter Remodel	554,500			
33215	Patrol Offices / Cubicle Furniture Replacements	350,500			
33215	Investigations / Cubicle extension and furniture replacements	64,000			
33215	United Metropolitan Forensic Crime Lab (UMFCL)	75,000			
	<i>Subtotal - Office Improvements</i>		1,044,000		1,044,000
Internal Building Maintenance					
33215	HVAC / Air Quality Improvements	600,300			
33215	Boiler Glycol Pump Station Replacement	12,000			
33215	EvTech Fire Panel / Fire Radio Replacement	13,500			
33215	Elevator Door Restrictors	27,500			
33215	Detention Kitchen Dish Machine Replacement	126,500			
	<i>Subtotal - Internal Building Maintenance</i>		779,800		779,800
External Building Maintenance					
33215	Roof Replacement	166,500			
33215	Parking Lot / Garage Resurfacing	280,500			
	<i>Subtotal - External Building Maintenance</i>		447,000		447,000
EVOC Road Course Seal Coat					
			150,700		150,700
Justice Center Sales and Use Tax Fund Total			\$4,689,400	\$96,700	\$4,786,100

JUSTICE CENTER SALES AND USE TAX FUND

\$4,689,400 One-Time and \$96,700 Ongoing

Justice Center Fund Operating Transfer - \$418,000 One-Time; \$96,700 Ongoing

The budget includes an operating transfer from the Justice Center Sales and Use Tax Fund of \$96,700 One-Time and \$418,000 ongoing to the General Fund to offset associated proposed funding items. The Justice Center Sales and Use Tax Fund receives revenue from the extension of the sales tax approved by the voters in November 2007. Both the ongoing and One-Time components of the associated requests directly relate to the functions designated in the Justice Center Fund ballot language.

Electronic Vehicle Charging Station - \$229,000 One-Time

With the addition of electronic vehicles to the fleet, the budget includes \$229,000 for the installation of four charging stations at the Sheriff's Office building structures. The charging stations are Level III stations and will have the ability to charge the vehicles within 20 to 30 minutes.

Justice Center Security Improvements

Detention Dayroom Improvements - \$1,453,900 One-Time

The budget includes \$1,453,900 for improvements to the Detentions' Dayroom. The improvements include installation of the security mesh in the detention dayrooms, stairs, and upper tiers within the detention facility. The security mesh is to ensure the safety of staff and inmates. In addition, the vendor can continue to install abrasion resistant poly carbonate and secondary handrail on the stairs in the dayrooms. These improvements bring dayrooms up to code compliance and

improve safety by eliminating the possibility of inmates climbing the security mesh.

Security Equipment – Camera Replacements \$142,000 One-Time

The budget includes \$142,000 One-Time funding to replace cameras within the facilities; \$27,000 to replace all the discontinued exterior yard cameras; and \$115,000 to upgrade the outdated cameras in Booking, Blue Mile, Contact Visit, Kitchen, and K-Pod areas. These expenses are to replace outdated equipment and equipment that has run its lifecycle.

Building Security Control Upgrades - \$25,000 One-Time

\$25,000 One-Time funding to replace the batteries for the Uninterruptible Power Supply (UPS) in the data room. This replacement is to ensure power is uninterrupted when the main power supply is lost.

Interior Office Improvements

Clerk of Courts Service Counter Remodel - \$554,500 One-Time

The budget includes \$554,500 for remodeling of the combined Court Clerks Office. This remodel includes an additional office for the protective proceedings monitor to address proceedings which often personal, confidential, and detail intensive.

Patrol Office/Cubical Furniture Replacements - \$350,500 One-Time

The budget includes \$274,500 for the replacement of the Patrol Division cubicle furniture. The current cubicle furniture has been in use since 1998 and is not ergonomically accommodating and leads to a less efficient work environment for administrative patrol work. The budget also includes \$76,000 for replacement of furniture in the hard wall offices of the Patrol Division. The current furniture has been in use since 1998 and is worn and delaminating causing cuts to employees.

Investigation Unit Office Panel/Cubicle Furniture Replacements - \$64,000 One-Time

The budget includes \$64,000 for the Investigation Unit for replacement of cubicle extension and furniture. The current cubicles are low which make it difficult for staff to discuss sensitive issues. In addition to the panels, the conference room needs chairs to be replaced as well from wear and tear.

UMFCL Evidence Room Remodel - \$75,000 One-Time

The budget includes \$75,000 for remodeling of unused space at the United Metropolitan Forensic Crime Laboratory (UMFCL) to ensure security of evidence and improve safety of staff working in the staging area.

Internal Building Maintenance

HVAC/Air Quality Improvements - \$600,300 One-Time

The budget includes \$541,800 to complete the final four phases of the project to upgrade the Building Automation System which started in 2020. The current hardware is outdated, and the upgrade is needed to prevent non-operational HVAC system causing the loss of service and non-compliance for ACA and CALEA accreditations. The budget also includes \$58,500 to replace the AHUs secondary filters. These filters are required to be replaced every three years and the replacements will enable to the system to run efficiently and keep energy cost low.

Boiler Glycol Pump Station Replacement - \$12,000 One-Time

The budget includes \$12,000 for installation of a Glycol Feed Pump Station which will maintain desired pressure by making up for losses that occur due to leakage. The installation would result in the system operating more efficiently, ensure the closed loop system has the correct percentage of Glycol to prevent pipes freezing, and it would reduce the maintenance costs of potential down time.

Ev-TECH Fire Panel Replacement & Panel Radio - \$13,500 One-Time

The budget includes \$13,500 for installation of a Fire Panel Radio and to replace the Fire Panel in Ev-Tech Building. The Fire Panel meets the replacement schedule of every 10 to 15 years and the Fire Panel Radio is needed to meet current NFPA codes as the existing lines are unstable causing frequent communication issues.

Elevator Door Restrictor – One-Time \$27,500

The budget includes \$27,500 for installation of mechanical door restrictors to prevent passengers from opening doors if the elevator is stopped. The mechanical door works independently from the electronic components making them less susceptible to wear and less maintenance cost. The Restrictor will also reduce the risk of injuries to passengers trying to self-evacuate.

Detention Kitchen Dish Machine - \$126,500 One-Time

The budget includes \$126,500 to replace the dish machine in the Detention Kitchen. The current machine has been in use for 12 years and parts have been harder to acquire with longer lead times. The replacement is needed to prevent Health Department violations from down time for repairs.

External Building Maintenance

Roof Replacement - \$166,500 One-Time

The budget includes \$166,500 for replacing the 21-year-old roof with modern roofing products. Replacing the roof is to prevent costly leaks the lead to interior water damage.

Parking Lot/Garage Resurfacing - \$280,500 One-Time

The budget includes \$280,500 for the final phase of the Garage Resurfacing/Maintenance project. The project includes resurfacing both the garage and the parking lot to decrease the rate of deterioration in both areas to address safety concerns for staff and assets in the garage and in the parking lot.

Emergency Vehicle Operations Center (EVOC) Pavement Management Schedule

EVOC Road Course Seal Coat - \$150,700 One-Time

The pavement management schedule for the Emergency Vehicle Operations Center (EVOC) includes 20-year maintenance forecasting from 2018. In 2023, The Asphalt Road Course is recommended to have a seal coat applied to the surface. This will be funded by EVOC user fees which are dedicated for maintenance and construction at the EVOC.



Open Space Sales & Use Tax Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR REVENUES DERIVED FROM THE 0.17% SALES AND USE TAX APPROVED BY VOTERS IN NOVEMBER 1994 AND EXTENDED BY VOTERS IN NOVEMBER 2000. MONIES ARE DESIGNATED FOR THE ACQUISITION, PRESERVATION, DEVELOPMENT, AND MAINTENANCE OF OPEN SPACE LANDS, TRAIL SYSTEMS, AND PARKS FACILITIES. THE THREE INCORPORATED MUNICIPALITIES LOCATED WITHIN THE COUNTY AT THE TIME THE SALES TAX WAS APPROVED RECEIVE A SHAREBACK OF THE REVENUES IN ACCORDANCE WITH APPROVED INTERGOVERNMENTAL AGREEMENTS.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$15,177,971	\$22,862,279	\$25,920,403	\$25,920,403	\$32,055,746	\$40,513,229	\$39,009,299	\$37,447,361	\$35,845,431
<u>Revenues</u>									
2 Taxes	\$14,299,196	\$14,316,543	\$14,316,543	\$15,419,038	\$15,746,380	\$0	\$0	\$0	\$0
3 Intergovernmental	3,500,000	0	0	0	0	0	0	0	0
4 Earnings on Investments	248,167	100,000	100,000	300,000	200,000	100,000	50,000	25,000	25,000
5 Other Revenues	179,939	25,000	25,000	54,207	30,000	30,000	30,000	30,000	5,000
6 Transfer In									
7 Debt Service	0	0	0	0	91,473	0	0	0	0
8 Capital Replacement Fund	0	95,000	95,000	95,000	0	0	0	0	0
9 Total Transfers In	0	95,000	95,000	95,000	91,473	0	0	0	0
10 Total Revenues and Transfers In	\$18,227,302	\$14,536,543	\$14,536,543	\$15,868,245	\$16,067,853	\$130,000	\$80,000	\$55,000	\$30,000
<u>Expenditures by Function</u>									
11 Personnel	\$953,678	\$1,042,530	\$1,065,080	\$1,065,080	\$1,061,781	\$0	\$0	\$0	\$0
12 Supplies	56,071	423,330	423,330	423,330	423,330	378,330	378,330	378,330	378,330
13 Purchased Services	702,692	1,535,800	1,574,332	1,574,332	890,800	890,800	890,800	890,800	890,800
14 Fixed Charges	185,277	183,091	183,091	183,091	239,259	214,800	222,808	233,300	247,000
15 Intergovernmental Support	2,503,026	2,503,200	2,503,200	2,503,200	2,656,700	0	0	4,500	0
16 Capital Outlay	62,915	301,939	686,250	686,250	0	0	0	0	0
17 Vehicle Replacements	4,742	95,000	137,620	137,620	0	0	0	0	0
18 Contingency	0	150,000	130,000	130,000	150,000	150,000	150,000	150,000	150,000
19 Transfers Out:									
20 Debt Service Fund for Series 2012	3,016,468	3,030,000	3,030,000	3,030,000	0	0	0	0	0
21 Total Transfers Out	3,016,468	3,030,000	3,030,000	3,030,000	0	0	0	0	0
22 Recommended New Requests - One-Time					2,188,500				
23 Total Expenditures and Transfers Out	\$7,484,870	\$9,264,890	\$9,732,903	\$9,732,903	\$7,610,370	\$1,633,930	\$1,641,938	\$1,656,930	\$1,666,130
24 Change In Fund Balance	10,742,432	5,271,653	4,803,640	6,135,342	8,457,483	(1,503,930)	(1,561,938)	(1,601,930)	(1,636,130)
25 Ending Fund Balance	\$25,920,403	\$28,133,932	\$30,724,043	\$32,055,746	\$40,513,229	\$39,009,299	\$37,447,361	\$35,845,431	\$34,209,301
<u>Fund Balance Detail</u>									
26 Non-spendable Fund Balance	\$319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 Restricted Fund Balance	25,920,084	8,695,469	30,724,043	32,055,746	40,513,229	39,009,299	37,447,361	35,845,431	34,209,301
28 Committed Fund Balance	0	0	0	0	0	0	0	0	0
29 Assigned Fund Balance	0	19,438,463	0	0	0	0	0	0	0
30 Ending Fund Balance	\$25,920,403	\$28,133,932	\$30,724,043	\$32,055,746	\$40,513,229	\$39,009,299	\$37,447,361	\$35,845,431	\$34,209,301

Douglas County Government
2023 Open Space Sales and Use Tax Fund Recommended New Requests

Division/Project	Request Description	One-Time Amount	Ongoing Amount
Open Space Operating Expenses			
53100	Open Space Support Specialist - Limited Benefit	\$60,000	
53300	Astronomical Observatory	250,000	
53300	Stanley Trachorse Hydro Unit	10,000	
53300	Tow Behind Brush Cutter	7,500	
53300	Hidden Mesa Trail	400,000	
53310	E-Gate Maintenance & Repair	50,000	
53310	Trailhead Maintenance / Improvement	500,000	
53310	General Contractor Contracts	200,000	
53310	Part-Time Temporary Technicians	36,000	
53310	Forest Management	300,000	
53310	Weed Management	200,000	
53330	Huntsville Pond Plan	150,000	
53330	Wildlife Management	25,000	
Open Space Sales and Use Tax Fund Total		\$ 2,188,500	\$ 0

OPEN SPACE SALES AND USE TAX FUND

\$2,188,500 One-Time

Open Space Support Specialist, Limited Benefit - \$60,000 One-Time

The budget includes One-Time funding of a limited benefit/temporary position to coordinate Open Space Volunteer and Special Event Programming, serve as the primary staff person for webpage updates, serve as the back-up for various administrative functions, and other administrative duties as assigned. This position will be able to manage both the Open Space Volunteer and Special Event Programs and will be responsible for communication and outreach for all Open Space information and service lines will become more heavily reliant on the Douglas County webpage. This technical function will become an ever-increasing need for continuous updating and maintenance.

Astronomical Observatory - \$250,000 One-Time

The budget includes One-Time funding for planning and initial construction of an astronomical observatory. Three research-quality telescopes have been donated to Douglas County valued between \$20,000 to \$25,000. This funding will provide a structure to house them so volunteers can treat guests to views of cosmological object in the darks sky environment that Sandstone Ranch offers. The Denver Astronomical Society has already donated at least 500 volunteer hours to date and will continue to complete a major portion of the technical work, training, and volunteering through the life of the project.

Stanley TracHorse Hydro Unit - \$10,000 One-Time

The budget includes One-Time funding for the purchase of a hydraulic power unit for Open Space and Natural Resource Departments. With its wide variety of applications, the hydraulic power unit will be a valuable asset aiding in sign and trail maintenance and minor construction activities.

Tow Behind Brush Cutter - \$7,500 One-Time

The budget includes One-Time funding for purchasing a tow behind brush cutter for Douglas County Open Space and Natural Resources. This purchase will provide employees with a much more efficient means of clearing brush along trail corridors. Currently, Open Space is in possession of a DR walk behind brush cutter, which is often taxing on the employee when using it on long sections of trail. The purchase of the tow behind brush cutter would enable an employee to attach to a 4wheeler reducing physical demands, risk or injury and time needed to mow trails.

Hidden Mesa Trail - \$400,000 One-Time

The budget includes funding to address the needs of ADA accessibility on our properties and the connected trail systems within Douglas County. Hidden Mesa Open Space has been identified as an area in need of hard surface connection to the Cherry Creek Regional Trail system. This project aims to provide an ADA compliant 8' wide trail connection that is 0.55 miles long. This local trail connection will enable direct ADA public access to serve the recreational needs of various Douglas County citizens including families with small children, persons with compromised mobility, as well as the aging population.

E-Gate Maintenance & Repair - \$50,000 One-Time

The budget includes funding for the replacement and maintenance of electronic gates. There are currently 10 electronic gates throughout the Open Space system. These gates have been installed to control access onto guided-only open space properties as well as control access onto publicly accessible properties outside of open/operational hours. A number of these gates are reaching their life expectancies and are requiring frequent and costly repairs.

Trailhead Maintenance/Improvement - \$500,000 One-Time

The budget includes funding to provide safe and sustainable trails for our Open Space visitors. Open Space has historically secured contractors to perform major maintenance, rebuild worn-out trails and design and construction of new trails. It is imperative to monitor, maintain, and restore them due to erosion, wear and tear, and degradation over time. These funds will also be used to increase the trail width to five feet wide is more family-friendly, improves accessibility for visitors and emergency services. This contract is for work that is beyond the capabilities of staff and volunteers. Privatizing these services is the most efficient and effective method of completion. Based upon industry standards, unmaintained trails require complete reconstruction after approximately 10 to 15 years. Regular maintenance of trail systems (budgeted at approximately 1% of the cost of new trail construction) will extend trail life expectancy indefinitely, barring catastrophic events.

General Contractor Contracts - \$200,000 One-Time

The budget includes funding for general contractor for repairs and maintenance needed for structures located on Open Space properties throughout the year. Additionally, this request will enable Open Space to purchase sustainable materials such as

metal siding and steel for repairing and replacing monument signs and kiosks. This will extend the life of structures and reduce time spent on managing frequently reoccurring maintenance. Work for this budgeted item will be performed by one of two contractors that were selected through an RFQ process. Having the work performed by a contracted vendor versus Open Space staff increases the overall efficiencies of the Division. Utilizing contractors allows staff focus attention on professional oversight of projects rather than the performance of the maintenance/repairs.

Part-Time Temporary Technicians - \$36,000 One-Time

The budget includes funding for two part-time temporary Resource Technicians with a maximum 20 hours a week per position. Open Space needs to help keeping pace with increased wear and tear of properties due to increased visitation and deterioration. These positions will assist with trail maintenance, fencing, signage, equipment maintenance, mowing, asset collection, building and structure repair, and maintenance, along with many other miscellaneous tasks. The hiring of these technicians will allow rangers and staff to focus on higher level programs and projects.

Forest Management - \$300,000 One-Time

The budget includes funding to secure a contractor to treat strategic forested areas and wildfire mitigation. This would include brush mastication, mowing to maintain our previously treated areas, and smaller mitigation projects. Privatizing these services is the most efficient and effective method of completion. This maintenance is necessary to keep-up with wildfire mitigation and allows us to quickly deal with hazardous trees and pest outbreaks.

Weed Management - \$200,000 One-Time

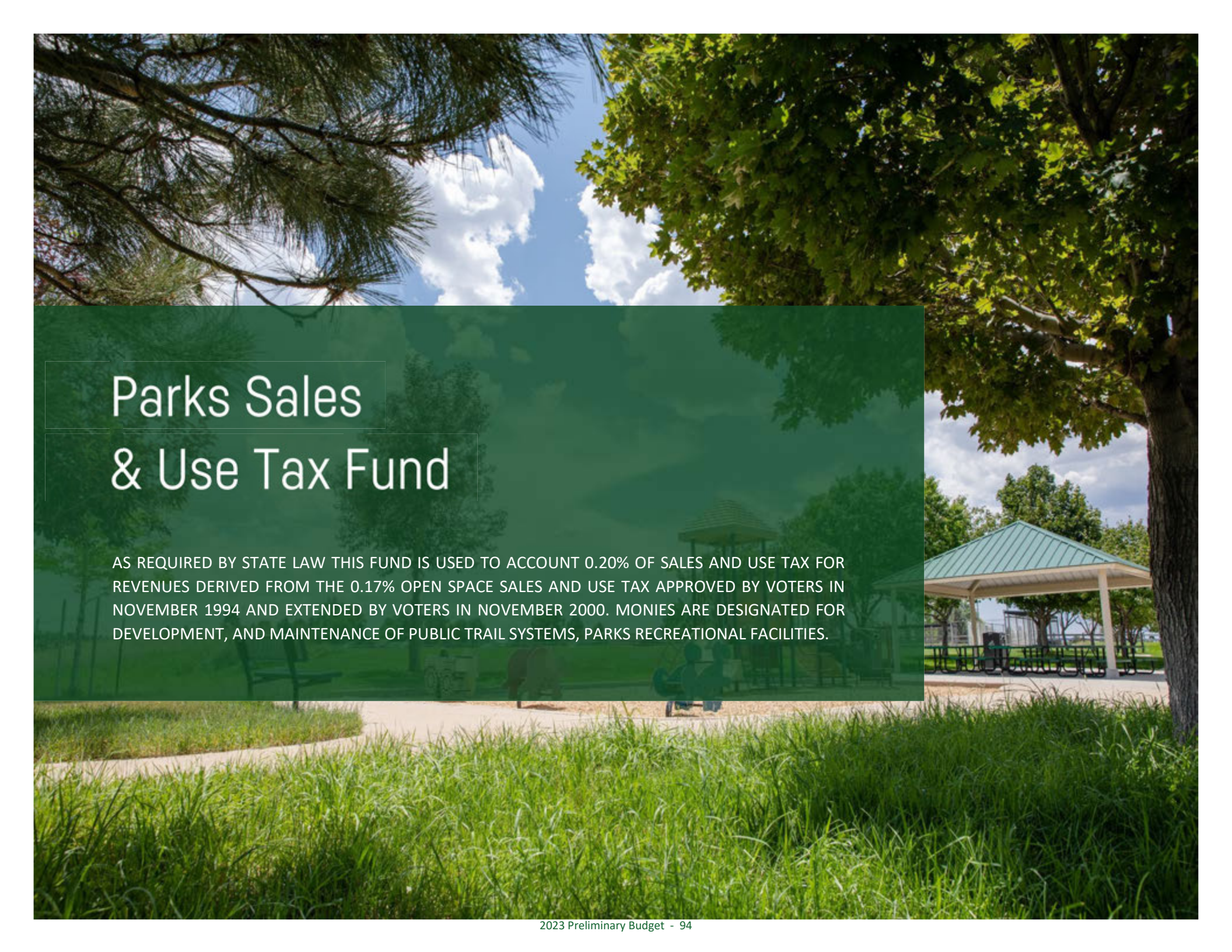
The budget includes funding for Open Space to contract Noxious Weed management with a private entity to 'spot spray' sensitive areas by hand. Open Space has worked with Public Works to develop a comprehensive Noxious Weed Management Plan, which requires chemical application, when and where appropriate, as a part of a larger integrated weed management strategy. The Open Space/Public Works partnership has increased efficiency of noxious weed treatments through effective communication, long-term planning, and operational productivity. Privatizing this function not only helps us realize savings in human resources, but also helps to realize savings in chemical, fuel, and equipment expenses.

Huntsville Pond Plan - \$150,000 One-Time

The budget includes One-Time funding of continuation of a past matching grant funded project through Colorado Parks & Wildlife, (CPW), Wetlands Grant Program 2016, as well as a request for an overall master plan for Huntsville Pond/Colorado Front Range Trail interface and lookout. The Huntsville Pond is located in the riparian area of the East Plum Creek. This pond was identified by our partner agency, CPW, as an area that would be suitable for the breeding and rearing of rare native fish to be restocked into the East Plum Creek and other Front Range waters. In addition to the need for an augmentation plan for the pond, it was determined that more planning needs to occur for the development of not only the pond, but the area surrounding the pond and trail interface/lookout. The planning area will be located along the newest segment of the Colorado Front Range Trail that connects from Douglas County to south of Colorado Springs.

Wildlife Management - \$25,000 One-Time

The budget includes funding to control and maintain existing populations of prairie dogs on various open space properties. This will protect conservation values and natural resources and prevent encroachment onto adjacent private properties. The County contracts this service as needed.



Parks Sales & Use Tax Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT 0.20% OF SALES AND USE TAX FOR REVENUES DERIVED FROM THE 0.17% OPEN SPACE SALES AND USE TAX APPROVED BY VOTERS IN NOVEMBER 1994 AND EXTENDED BY VOTERS IN NOVEMBER 2000. MONIES ARE DESIGNATED FOR DEVELOPMENT, AND MAINTENANCE OF PUBLIC TRAIL SYSTEMS, PARKS RECREATIONAL FACILITIES.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$4,568,269	\$5,646,150	\$5,460,088	\$5,460,088	\$3,289,190	\$3,659,770	\$3,734,770	\$3,809,770	\$3,884,770
<u>Revenues</u>									
2 Taxes	\$2,611,890	\$2,615,800	\$2,615,800	\$2,840,322	\$2,900,580	\$0	\$0	\$0	\$0
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Charges for Services	30,816	25,000	25,000	30,000	25,000	25,000	25,000	25,000	25,000
5 Earnings on Investments	65,333	75,000	75,000	75,000	75,000	0	0	0	0
6 Other Revenues	128,899	35,000	35,000	35,000	50,000	50,000	50,000	50,000	50,000
7 Transfers In - Open Space S&U Tax Fund	0	0	0	0	0	0	0	0	0
8 Total Revenues and Transfers In	\$2,836,938	\$2,750,800	\$2,750,800	\$2,980,322	\$3,050,580	\$75,000	\$75,000	\$75,000	\$75,000
<u>Expenditures by Function</u>									
9 Personnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Supplies	57,259	100,000	100,000	100,000	0	0	0	0	0
11 Controllable Assets	10,190	0	7,720	7,720	0	0	0	0	0
12 Purchased Services	349,472	700,000	714,051	714,051	0	0	0	0	0
13 Grants, Contributions, Indemnities	250,000	0	0	0	0	0	0	0	0
14 Intergovernmental Support	900,000	0	0	0	0	0	0	0	0
15 Capital Outlay	348,497	4,290,000	4,314,437	4,314,437	0	0	0	0	0
16 Major Maintenance & Repairs	0	0	0	0	0	0	0	0	0
17 Contingency	0	0	0	0	0	0	0	0	0
18 Transfers Out									
19 Capital Replacement Fund	29,700	15,012	15,012	15,012	0	0	0	0	0
20 Conservation Trust Fund	0	0	0	0	0	0	0	0	0
21 Total Transfers Out	29,700	15,012	15,012	15,012	0	0	0	0	0
22 Recommended New Requests - One-Time					2,680,000				
23 Total Expenditures and Transfers Out	\$1,945,119	\$5,105,012	\$5,151,220	\$5,151,220	\$2,680,000	\$0	\$0	\$0	\$0
24 Change In Fund Balance	891,819	(2,354,212)	(2,400,420)	(2,170,898)	370,580	75,000	75,000	75,000	75,000
25 Ending Fund Balance	\$5,460,088	\$3,291,938	\$3,059,668	\$3,289,190	\$3,659,770	\$3,734,770	\$3,809,770	\$3,884,770	\$3,959,770
<u>Fund Balance Detail</u>									
26 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 Restricted Fund Balance	5,460,088	0	3,059,668	3,289,190	3,659,770	3,734,770	3,809,770	3,884,770	3,959,770
28 Committed Fund Balance	0	0	0	0	0	0	0	0	0
29 Assigned Fund Balance	0	3,291,938	0	0	0	0	0	0	0
30 Ending Fund Balance	\$5,460,088	\$3,291,938	\$3,059,668	\$3,289,190	\$3,659,770	\$3,734,770	\$3,809,770	\$3,884,770	\$3,959,770

Douglas County Government
2023 Park Sales and Use Tax Fund Recommended New Requests

Division/Project	Request Description	One-Time Amount	Ongoing Amount
Parks Maintenance and Repairs			
54100	Plum Creek Regional Trail	\$250,000	
54100	Equipment Replacement - Turf Mowers, Utility Carts, Tractors	120,000	
54100	Concrete Replacement, Electrical, and Professional Services	800,000	
54100	Annual Parking Lot Maintenance	200,000	
	<i>Subtotal - Parks Maintenance and Repairs</i>	\$ 1,370,000	
850600	Highlands Heritage Regional Park Synthetic Turf Replacement	575,000	
850610	Challenger Regional Park - Portable Restroom Enclosure	50,000	
850645	East-West Regional Trail Signage and Wayfinding	425,000	
850715	Rueter-Hess Reservoir	250,000	
High Line Canal			
850660	High Line Canal Conservancy	10,000	
Parks Sales and Use Tax Fund Total		\$2,680,000	

PARKS SALES AND USE TAX FUND

\$2,680,000 One-Time

Equipment Replacement - \$120,000 One-Time

The budget includes funding to replace equipment to continue the required maintenance of the Parks within the county. The equipment needed to be replaced include:

- 2 – 60” Zero Turn Mowers with fertilizer spreaders
- 1 – ride-on spray master unit
- 1 – 60” mower/snowplow with cab
- 10 – turf trimmers
- 6 – turf blowers
- 1 – extension hedge trimmer
- 3 – turf edgers

Concrete Replacement, Electrical and Professional Services – \$800,000 One-Time

The budget includes funding for professional and construction services to complete Parks, Trails, and Building Grounds functions. These services include miscellaneous Landscaping Architectural Services, Engineering Services, Electrical Services, Arborist Services, Open Space/Native area mowing, Concrete replacement, Fencing (wood and wire) replacement, road base and CDSO off-duty patrol.

Annual Parking Lot Maintenance – \$200,000 One-Time

The budget includes funding to work directly with Douglas County Engineering to piggyback on their annual street maintenance contracts for asphalt and concrete repairs. Engineering Inspectors evaluate our parking lots, and internal roadways for maintenance needs to extend the useful life of these improvements and eliminate any potential safety concerns. County Engineering Staff coordinates all

maintenance tasks on our parking lots and internal roadways with their designated contractors.

Plum Creek Regional Trail – \$250,000 One-Time

The feasibility study in 2022 highlighted a path forward for the four miles of trail from Titan Road to Louviers. In 2023 funding has been budgeted for the initial design and engineering estimates for the plan.

Highlands Heritage Region Park Synthetic Turf Replacement - \$575,000 One-Time

The current turf was installed in 2012, and pending on turf usage, turf lasts 8 to 12 years. The budget includes funding to replace this turf at the park which is 2.4 acres of field that will be replaced. These fields are the most heavily used and the replacement is needed to ensure the safety of the teams that use the fields.

Challenger Regional Park - Portable Restroom Enclosure - \$50,000 One-Time

The budget includes funding for an enclosure needed for the portable restrooms servicing the park. Challenger Regional Park current has two portable restrooms servicing our large group picnic area (200 capacity). These are free-standing units that the public can easily tip over. The enclosure will allow us to secure the units with cabling so they can't be tipped over.

East-West Regional Trail Signage and Wayfinding - \$425,000 One-Time

The budget includes funding signage for the East-West Regional Trail. This includes mile markers, directional signs, trail IDs, and trail head maps. The signage will cover 28 miles of the regional trail and includes planning, construction documents, fabrication, and installation of the signages.

Rueter-Hess Reservoir - \$250,000 One-Time

The budget includes funding for Douglas County's annual contribution in the development of projects outlined in the Rueter-Hess Master Plan. These funds will be transitioned to support operations at the Reservoir. This funding reflects the ten-year agreement the County has with the Rueter-Hess Recreation Authority for development to ensure the Reservoir can provide safe, clean drinking water while safely incorporating recreational activities into the site.

High Line Canal Conservancy - \$10,000 One-Time

The budget includes funding for Douglas County's annual contribution to the High Line Canal Conservancy for operations and tree maintenance. These funds will also be used to address the deferred safety maintenance of large trees along the canal trail. This partnering relationship with regional agencies that maintain the Canal addresses public safety as Canal use shifts from its original use as a water delivery system.





Conservation Trust Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR REVENUES RECEIVED FROM THE STATE LOTTERY FUND TO BE USED FOR THE DEVELOPMENT AND MAINTENANCE OF PARKS, TRAILS, OPEN SPACE, AND OTHER RECREATIONAL PURPOSES WITHIN THE COUNTY.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$1,802,499	\$1,085,522	\$2,456,165	\$2,456,165	\$2,600,739	\$2,275,739	\$3,600,739	\$4,925,739	\$6,250,739
<u>Revenues</u>									
2 Intergovernmental	\$2,534,734	\$1,100,000	\$1,100,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000
3 Earnings on Investments	11,391	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
4 Other Revenues	0	0	0	0	0	0	0	0	0
Transfers In:									
5 Parks Sales & Use Tax Fund	0	0	0	0	0	0	0	0	0
6 Total Revenues and Transfers In	\$2,546,125	\$1,125,000	\$1,125,000	\$1,325,000	\$1,325,000	\$1,325,000	\$1,325,000	\$1,325,000	\$1,325,000
<u>Expenditures by Function</u>									
7 Personnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Supplies	0	0	0	0	0	0	0	0	0
9 Controllable Assets	0	0	0	0	0	0	0	0	0
10 Purchased Services	1,177	0	0	0	0	0	0	0	0
11 Fixed Charges	0	0	0	0	0	0	0	0	0
12 Grants, Contributions, Indemnities	0	0	1,140,000	1,140,000	0	0	0	0	0
13 Intergovernmental Support	0	0	0	0	0	0	0	0	0
14 Capital Outlay:									
15 Highlands Heritage Regional Park	0	0	0	0	0	0	0	0	0
16 Bayou Gulch Regional Park	0	0	0	0	0	0	0	0	0
17 East-West Regional Trail	1,488,375	0	0	0	0	0	0	0	0
18 Macanta Regional Park	45,979	0	38,232	38,232	0	0	0	0	0
19 Lone Tree Entertainment District / Trail	356,928	0	2,194	2,194	0	0	0	0	0
20 Major Maintenance & Repairs	0	0	0	0	0	0	0	0	0
21 Contingency	0	0	0	0	0	0	0	0	0
Recommended New Requests - One-Time					1,650,000				
22 Total Expenditures and Transfers Out	\$1,892,459	\$0	\$1,180,426	\$1,180,426	\$1,650,000	\$0	\$0	\$0	\$0
23 Change In Fund Balance	653,666	1,125,000	(55,426)	144,574	(325,000)	1,325,000	1,325,000	1,325,000	1,325,000
24 Ending Fund Balance	\$2,456,165	\$2,210,522	\$2,400,739	\$2,600,739	\$2,275,739	\$3,600,739	\$4,925,739	\$6,250,739	\$7,575,739
<u>Fund Balance Detail</u>									
25 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Restricted Fund Balance	2,456,165	2,210,522	2,400,739	2,600,739	2,275,739	3,600,739	4,925,739	6,250,739	7,575,739
27 Committed Fund Balance	0	0	0	0	0	0	0	0	0
28 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
29 Ending Fund Balance	\$2,456,165	\$2,210,522	\$2,400,739	\$2,600,739	\$2,275,739	\$3,600,739	\$4,925,739	\$6,250,739	\$7,575,739

Douglas County Government
2023 Conservation Trust Fund Recommended New Requests

Division/Project	Request Description	One-Time Amount	Ongoing Amount
800625	Bluffs Regional Park - Trail Resurfacing - 1.0 mile	\$ 450,000	
800725	Macanta Regional Park - Construction - multi-year project	1,200,000	
Conservation Trust Fund Total		\$ 1,650,000	\$ 0

CONSERVATION TRUST FUND

\$1,650,000 One-Time

Bluffs Regional Park – Trail Resurfacing - \$450,000 One-Time

This request is for resurfacing and drainage corrections for a ten- foot wide and one-mile-long soft surface trail section and includes design and engineering services. This is the most heavily used four-mile trail circuit in the Douglas County trail system.

Macanta Regional Park – Construction Design and Engineering Services – \$1,200,000 One-Time

Construction is scheduled to begin on Macanta Regional Park in 2023. The budget includes funding for all construction, design, engineering services, and cultural research and preservation.

A photograph of a train station platform. In the background, a light blue and white train is stopped at the platform. Above the platform is a large, modern, arched roof structure with a glass and steel framework. The sky is clear and blue. In the foreground, there is a concrete platform with some utility poles and a bench. A green semi-transparent box is overlaid on the left side of the image, containing the title and description text.

Lincoln Station Sales Tax Street Improvement Fund

THIS FUND IS USED TO ACCOUNT FOR THE REVENUES DERIVED FROM A SALES TAX LEVIED IN THE LINCOLN STATION LOCAL IMPROVEMENT DISTRICT. ALL REVENUES ARE COLLECTED TO HELP DEFRAY COSTS ASSOCIATED WITH THE CONSTRUCTION/DESIGN, AND MAINTENANCE OF PUBLIC IMPROVEMENTS WITHIN THE LOCAL IMPROVEMENT DISTRICT.

Douglas County Government
Lincoln Station Sales Tax Street Improvement Fund (Fund 265)
Fund Summary

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Revenues</u>									
2 <i>Taxes</i>	\$33,659	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
3 <i>Charges for Services</i>	0	0	0	0	0	0	0	0	0
4 <i>Intergovernmental</i>	0	0	0	0	0	0	0	0	0
5 <i>Earnings on Investments</i>	0	0	0	0	0	0	0	0	0
6 <i>Other Revenues</i>	0	0	0	0	0	0	0	0	0
7 <i>Transfers In</i>	0	0	0	0	0	0	0	0	0
8 Total Revenues and Transfers In	\$33,659	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<u>Expenditures by Function</u>									
9 <i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 <i>Supplies</i>	0	0	0	0	0	0	0	0	0
11 <i>Purchased Services</i>	0	0	0	0	0	0	0	0	0
12 <i>Fixed Charges</i>	0	0	0	0	0	0	0	0	0
13 <i>Intergovernmental Support</i>	33,659	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
14 <i>Interdepartmental Charges</i>	0	0	0	0	0	0	0	0	0
15 <i>Capital Outlay</i>	0	0	0	0	0	0	0	0	0
16 <i>Contingency</i>	0	0	0	0	0	0	0	0	0
17 <i>Transfers Out</i>	0	0	0	0	0	0	0	0	0
18 Total Expenditures and Transfers Out	\$33,659	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
19 <i>Change In Fund Balance</i>	0	0	0	0	0	0	0	0	0
20 Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Fund Balance Detail</u>									
21 <i>Nonspendable Fund Balance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
23 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
24 <i>Assigned Fund Balance</i>	0	0	0	0	0	0	0	0	0
25 Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Solid Waste Disposal Fund

THIS FUND IS A SPECIAL PURPOSE FUND ESTABLISHED TO ACCOUNT FOR REVENUES RECEIVED AND MONIES EXPENDED IN MANAGING SOLID WASTE DISPOSAL SITES LOCATED IN THE COUNTY.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$ 178,387	\$ 138,387	\$ 124,914	\$ 124,914	\$ 79,201	\$ 39,201	\$ 39,201	\$ 39,201	\$ 39,201
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Charges for Services	57,990	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
4 Intergovernmental	0	0	0	0	0	0	0	0	0
5 Earnings on Investments	0	0	0	0	0	0	0	0	0
6 Other Revenues	0	0	0	0	0	0	0	0	0
7 Transfers In	0	0	0	0	0	0	0	0	0
8 Total Revenues and Transfers In	\$ 57,990	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
<u>Expenditures by Function</u>									
9 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 Supplies	0	0	0	0	0	0	0	0	0
11 Purchased Services	0	0	0	0	0	0	0	0	0
12 Fixed Charges	111,463	130,000	135,713	135,713	130,000	90,000	90,000	90,000	90,000
13 Intergovernmental Support	0	0	0	0	0	0	0	0	0
14 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
15 Capital Outlay	0	0	0	0	0	0	0	0	0
16 Contingency	0	0	0	0	0	0	0	0	0
17 Transfers Out - General Fund	0	0	0	0	0	0	0	0	0
18 Total Expenditures and Transfers Out	\$ 111,463	\$ 130,000	\$ 135,713	\$ 135,713	\$ 130,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
19 Change In Fund Balance	(53,473)	(40,000)	(45,713)	(45,713)	(40,000)	0	0	0	0
20 Ending Fund Balance	\$ 124,914	\$ 98,387	\$ 79,201	\$ 79,201	\$ 39,201	\$ 39,201	\$ 39,201	\$ 39,201	\$ 39,201
<u>Fund Balance Detail</u>									
21 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
23 Committed Fund Balance	0	0	0	0	0	0	0	0	0
24 Assigned Fund Balance	124,914	98,387	79,201	79,201	39,201	39,201	39,201	39,201	39,201
25 Ending Fund Balance	\$ 124,914	\$ 98,387	\$ 79,201	\$ 79,201	\$ 39,201	\$ 39,201	\$ 39,201	\$ 39,201	\$ 39,201




Woodmoor Mountain General Improvement District Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR THE REVENUES DERIVED FROM A DESIGNATED PROPERTY TAX LEVIED BY THE WOODMOOR MOUNTAIN GENERAL IMPROVEMENT DISTRICT, A SPECIAL TAXING DISTRICT, AND DESIGNATED FOR THE IMPROVEMENT AND MAINTENANCE OF ROADS LOCATED WITHIN THAT DISTRICT.

Douglas County Government
Woodmoor Mountain General Improvement District (GID) Fund (Fund 280)
Fund Summary

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$7,050	\$7,050	\$9,013	\$9,013	\$42,442	\$4,412	\$4,412	\$4,412	\$4,412
<u>Revenues</u>									
2 <i>Taxes</i>	\$32,577	\$34,070	\$34,070	\$33,650	\$35,540	\$37,400	\$39,400	\$41,400	\$43,500
3 <i>Intergovernmental</i>	0	0	0	0	0	0	0	0	0
4 <i>Changes for Services</i>	0	0	0	0	0	0	0	0	0
5 <i>Earnings on Investments</i>	23	50	50	279	25	25	25	25	25
6 <i>Other Revenues</i>	0	0	0	0	0	0	0	0	0
7 <i>Transfers In</i>	0	0	0	0	0	0	0	0	0
8 Total Revenues and Transfers In	\$32,600	\$34,120	\$34,120	\$33,929	\$35,565	\$37,425	\$39,425	\$41,425	\$43,525
<u>Expenditures by Function</u>									
9 <i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 <i>Supplies</i>	0	0	0	0	0	0	0	0	0
11 <i>Purchased Services</i>	30,191	37,500	37,500	0	73,065	36,865	38,835	40,805	42,875
12 <i>Fixed Charges</i>	446	500	500	500	530	560	590	620	650
13 <i>Contingency</i>	0	0	0	0	0	0	0	0	0
14 <i>Transfers Out</i>	0	0	0	0	0	0	0	0	0
15 Total Expenditures and Transfers Out	\$30,637	\$38,000	\$38,000	\$500	\$73,595	\$37,425	\$39,425	\$41,425	\$43,525
16 <i>Change in Fund Balance</i>	1,963	(3,880)	(3,880)	33,429	(38,030)	0	0	0	0
17 Ending Fund Balance	\$9,013	\$3,170	\$5,133	\$42,442	\$4,412	\$4,412	\$4,412	\$4,412	\$4,412
<u>Fund Balance Detail</u>									
18 <i>Non-spendable Fund Balance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 <i>Restricted Fund Balance</i>	980	1,130	980	980	2,190	1,110	1,170	1,220	1,290
20 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
21 <i>Assigned Fund Balance</i>	8,033	2,040	4,153	41,462	2,222	3,302	3,242	3,192	3,122
22 Total Fund Balance	\$9,013	\$3,170	\$5,133	\$42,442	\$4,412	\$4,412	\$4,412	\$4,412	\$4,412

A woman with blonde hair is looking at a computer monitor in a server room. The room is dimly lit with blue light from the monitors and server racks in the background.

Rocky Mountain High Intensity Drug Trafficking Area Fund

THIS FUND IS USED TO ACCOUNT FOR REVENUES AND EXPENDITURES ASSOCIATED WITH THE HIGH INTENSITY DRUG TRAFFICKING AREAS (HIDTA) PROGRAM, WHICH PROVIDES ASSISTANCE TO LAW ENFORCEMENT AGENCIES OPERATING IN AREAS DETERMINED TO BE CRITICAL DRUG-TRAFFICKING REGIONS OF THE UNITED STATES. THE PROGRAM IS 100% FUNDED BY FEDERAL MONIES.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget
1 Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
<u>Revenues</u>					
2 <i>Taxes</i>	\$0	\$0	\$0	\$0	\$0
3 <i>Licenses and Permits</i>	0	0	0	0	0
4 <i>Intergovernmental</i>	2,215,019	1,519,271	4,430,994	4,430,994	982,671
5 <i>Charges for Services</i>	0	0	0	0	0
6 <i>Fines and Forfeits</i>	0	0	0	0	0
7 <i>Earnings on Investments</i>	0	0	0	0	0
8 <i>Miscellaneous Revenues</i>	0	0	0	0	0
9 <i>Other Financing Sources</i>	0	0	0	0	0
10 <i>Transfers In</i>	0	0	0	0	0
11 Total Revenues and Transfers In	\$2,215,019	\$1,519,271	\$4,430,994	\$4,430,994	\$982,671
<u>Expenditures by Function</u>					
12 <i>Personnel</i>	\$1,031,262	\$662,341	\$685,741	\$685,741	\$391,898
13 <i>Supplies</i>	10,088	23,079	23,079	23,079	23,079
14 <i>Controllable Assets</i>	3,566	0	55,400	55,400	0
15 <i>Purchased Services</i>	838,678	691,736	734,605	734,605	558,846
16 <i>Fixed Charges</i>	175,181	38,154	38,154	38,154	6,948
17 <i>Grants and Contributions</i>	132,638	102,061	102,061	102,061	0
18 <i>Intergovernmental Support</i>	0	0	0	0	0
19 <i>Interdepartmental Charges</i>	0	0	0	0	0
20 <i>Capital Outlay</i>	0	0	0	0	0
21 <i>Contingency</i>	0	0	2,790,054	2,790,054	0
22 <i>Transfers Out - General Fund</i>	23,606	1,900	1,900	1,900	1,900
23 Total Expenditures and Transfers Out	\$2,215,019	\$1,519,271	\$4,430,994	\$4,430,994	\$982,671
24 <i>Change In Fund Balance</i>	0	0	0	0	0
25 Ending Fund Balance	\$0	\$0	\$0	\$0	\$0
<u>Fund Balance Detail</u>					
26 <i>Non-spendable Fund Balance</i>	\$62,603	\$0	\$0	\$0	\$0
27 <i>Restricted Fund Balance</i>	0	0	0	0	0
28 <i>Committed Fund Balance</i>	0	0	0	0	0
29 <i>Assigned Fund Balance</i>	(62,603)	0	0	0	0
30 Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

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



American Recovery Plan Act (ARPA) Fund

THIS FUND IS USED TO ACCOUNT FOR FUNDS RECEIVED AND DISPURSED IN ACCORDANCE WITH ARPA
FEDERAL GUIDANCE.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$0	\$ 33,973,444	\$ 14,713	\$ 14,713	\$600,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
<u>Revenues</u>									
2 Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Intergovernmental	122,250	0	34,050,275	34,050,275	0	0	0	0	0
4 Earnings on Investments	14,713	0	0	600,000	600,000	0	0	0	0
5 Other Revenues	0	0	0	0	0	0	0	0	0
6 Total Revenues and Transfers In	\$136,963	\$0	\$34,050,275	\$34,650,275	\$600,000	\$0	\$0	\$0	\$0
<u>Expenditures by Function</u>									
7 Personnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Supplies	0	0	0	0	0	0	0	0	0
9 Controllable Assets	0	0	0	0	0	0	0	0	0
10 Purchased Services	53,500	0	15,935,709	15,935,709	0	0	0	0	0
11 Fixed Charges	0	0	0	0	0	0	0	0	0
12 Grants and Contributions	68,750	0	68,750	68,750	0	0	0	0	0
13 Intergovernmental Support Svcs.	0	0	0	0	0	0	0	0	0
14 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
15 Capital Outlay	0	0	18,060,529	18,060,529	0	0	0	0	0
16 Contingency	0	0	0	0	0	0	0	0	0
17 Transfers Out	0	0	0	0	0	0	0	0	0
18 Total Expenditures and Transfers Out	\$122,250	\$0	\$34,064,988	\$34,064,988	\$0	\$0	\$0	\$0	\$0
19 Change In Fund Balance	14,713	0	(14,713)	585,287	600,000	0	0	0	0
20 Ending Fund Balance	\$ 14,713	\$ 33,973,444	\$0	\$600,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
<u>Fund Balance Detail</u>									
21 Nonspendable Fund Balance	\$68,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
23 Committed Fund Balance	0	0	0	0	0	0	0	0	0
24 Assigned Fund Balance	(54,037)	33,973,444	0	600,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
25 Ending Fund Balance	\$14,713	\$33,973,444	\$0	\$600,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000



Capital Expenditures Fund

THIS FUND IS USED TO ACCOUNT FOR THE CONSTRUCTION, IMPROVEMENT, AND/ OR PURCHASE OF PUBLIC FACILITIES, INCLUDING LAND, BUILDINGS, EQUIPMENT, AND FURNISHINGS.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$2,760,623	\$6,185,861	\$6,517,479	\$6,517,479	\$5,290,471	\$3,974,471	\$3,974,471	\$3,974,471	\$3,974,471
<u>Revenues</u>									
2 <i>Taxes</i>	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Transfers In:</i>									
3 From General Fund	789,400	0	179,000	179,000	0	0	0	0	0
4 From Infrastructure Fund	3,741,206	0	0	0	0	0	0	0	0
5 <i>Total Transfers In</i>	4,530,606	0	179,000	179,000	0	0	0	0	0
6 Total Revenues and Transfers In	\$4,530,626	\$0	\$179,000	\$179,000	\$0	\$0	\$0	\$0	\$0
<u>Expenditures by Function</u>									
7 <i>Supplies and Purchased Services</i>	\$125,576	\$0	\$59,937	\$59,937	\$0	\$0	\$0	\$0	\$0
8 <i>Controllable Assets</i>	225,008	162,500	237,615	237,615	0	0	0	0	0
9 <i>Fixed Charges</i>	0	0	0	0	0	0	0	0	0
10 <i>Capital Improvements</i>									
11 Other General Governmental Buildings	207,060	0	196,815	196,815	0	0	0	0	0
12 Fairgrounds Improvements	94,511	55,000	147,000	147,000	0	0	0	0	0
13 Health & Human Services - Improvements	22,965	161,000	56,000	56,000	0	0	0	0	0
14 Public Works Facilities - Improvements	44,495	140,000	201,500	201,500	0	0	0	0	0
15 Miller Building - Improvements/Remodel	7,245	316,500	268,641	268,641	0	0	0	0	0
16 Park Meadows Ctr. - Improvements	0	61,500	87,000	87,000	0	0	0	0	0
17 Wilcox Building - Improvements	46,910	128,500	151,500	151,500	0	0	0	0	0
18 <i>Total Capital Improvements</i>	423,186	862,500	1,108,456	1,108,456	0	0	0	0	0
19 <i>Recommended New Requests - One-Time</i>					1,316,000				
20 Total Expenditures and Transfers Out	\$773,770	\$1,025,000	\$1,406,008	\$1,406,008	\$1,316,000	\$0	\$0	\$0	\$0
21 <i>Change in Fund Balance</i>	3,756,856	(1,025,000)	(1,227,008)	(1,227,008)	(1,316,000)	0	0	0	0
22 Ending Fund Balance	\$6,517,479	\$5,160,861	\$5,290,471	\$5,290,471	\$3,974,471	\$3,974,471	\$3,974,471	\$3,974,471	\$3,974,471
<u>Fund Balance Detail</u>									
23 <i>Non-spendable Fund Balance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
25 <i>Committed Fund Balance</i>	6,517,479	0	0	0	0	0	0	0	0
26 <i>Assigned Fund Balance</i>	0	5,160,861	5,290,471	5,290,471	3,974,471	3,974,471	3,974,471	3,974,471	3,974,471
27 Ending Fund Balance	\$6,517,479	\$5,160,861	\$5,290,471	\$5,290,471	\$3,974,471	\$3,974,471	\$3,974,471	\$3,974,471	\$3,974,471

Douglas County Government
2023 Capital Expenditures Fund Recommended New Requests

Division/Project	Request Description		One-Time Amount	Ongoing Amount
Building Maintenance				
33100	Philip S. Miller Camera Replacements	\$	9,000	
33100	Elevator Door Maintenance		35,000	
33100	Philip S. Miller LED Light Conversion		40,500	
33110	Wilcox Camera Replacements		11,000	
33110	Wilcox Lobby Carpet Replacement		63,000	
33110	Wilcox Basement Tile Replacement		26,500	
33190	Furniture and Equipment Replacement & Ergonomic Chairs		144,000	
33190	Highlands Ranch Regional Park Fire Panel Replacement		9,000	
33190	Ceiling Tile Replacement		15,000	
33190	Security Component Replacement		25,000	
33190	Wildcat Motor Vehicle Camera Replacement		11,000	
33300	Heated Storage Security Improvements		14,000	
Misc	CAT6A Cabling Replacements		155,000	
Misc	Fire Panel Improvements		40,500	
	<i>Subtotal - Building Maintenance</i>			\$ 598,500
Exterior Building Maintenance				
33100	Philip S. Miller Variable Frequency Drive Replacement	\$	25,000	
33100 / 33600	Philip S. Miller / Human Service UPS Battery Replacements		38,000	
33190	Elections Concrete Repairs		9,000	
33190	Little White House Fence Improvements		12,000	
33190	County Facilities Exterior Building Repairs		35,000	
33190	Louviers Parking Lot Improvements		8,500	
33190	Highland Heritage Regional Park Garage Roof Replacement		115,000	
33600	Exterior Camera Addition / Replacement		8,000	
33600	Park Meadows Center BAS Replacements		77,000	
	<i>Subtotal - Exterior Building Maintenance</i>			\$327,500
Building Improvements				
33100	Loading Dock Concrete Improvements	\$	5,000	
33100	Philip S. Miller Partition Wall Panel Replacements		18,500	
33190	Traffic Signal Cubicle		75,000	
33190	Traffic Signal Mezzanine		95,000	
	<i>Subtotal - Building Improvements</i>			\$ 193,500

Douglas County Government
2023 Capital Expenditures Fund Recommended New Requests

Division/Project		Request Description	One-Time Amount	Ongoing Amount
Fleet	33300	Vehicle Alignment Lift	\$45,000	
Fairgrounds Facilities Maintenance and Improvements				
	33550	Fairgrounds Exterior Building Maintenance	\$ 20,000	
	33550	Furniture and Equipment Replacement	7,500	
	33550	Fairgrounds Parking Lot Maintenance	50,000	
	33550	CSU Concrete Step Replacement	18,000	
	33550	Event Center Fire Panel Replacement	9,000	
	33550	Event Center Fire Access Panel Replacement	8,000	
	33550	Fairgrounds Variable Message Boards	19,000	
	33550	Fairgrounds Floor Repair and Maintenance	20,000	
		<i>Subtotal - Fairgrounds Facilities Maintenance and Improvements</i>	\$ 151,500	
Capital Expenditures Fund Total			\$1,316,000	\$0

CAPITAL EXPENDITURES FUND

\$1,316,000 One-Time

Building Maintenance

Philip S. Miller (PSM) Camera Replacements - \$9,000 One-Time

The budget includes \$9,000 to replace all inside discontinued H3/H4 cameras that can no longer be repaired. These replacements will provide for continuous monitoring of the safety and security for staff and the public.

Elevator Door Maintenance - \$35,000 One-Time

The budget includes \$35,000 to replace the current elevator door operators in the PSM building. The current doors have been in operation for 22 years and the wear and tear has resulted in excessive closing and speed force causing periods of shutdown for repair and maintenance. The replacement is needed to prevent the long shutdowns and address the safety of staff and the public.

Philip S. Miller LED Light Conversion - \$40,500 One-Time

The budget includes \$40,500 to replace all the outdated can lights in the PSM building. The replacement is needed to support the overall energy costs and to minimize maintenance costs with the current lights.

Wilcox Camera Replacements - \$11,000 One-Time

The budget includes \$11,000 to replace all inside discontinued camera models that can no longer be repaired in the Wilcox Building. These replacements will provide continuous monitoring of the safety and security for staff and the public.

Wilcox Lobby Carpet Replacement - \$63,000 One-Time

The budget includes \$63,000 to add carpet to the first floor of the Wilcox building. The floor has a very high volume of customers and the existing tile floor causes echoes that also travel to the 2nd floor. The customers and clerks have difficulty hearing due to the floor and the carpet would absorb the sound also reduce slips and falls.

Wilcox Basement Tile Replacement - \$26,500 One-Time

The budget includes \$26,500 to replace the outdated Vinyl Composite Tile (VCT) in the basement of the Wilcox building. The current tile has been in use for over thirty years and has many tiles in poor condition, loose adhesion to the subfloor, and conditions that can lead to the spread of mold.

Furniture and Equipment Replacement & Ergonomic Chairs - \$144,000 One-Time

- \$31,500 to upgrade the furniture in six offices on the 2nd floor within the PSM building that has been in use since prior to 1997. The upgrade would be for ergonomic furniture pieces to improve the working environment.
- \$62,500 to allow Facilities Maintenance to replace furniture and equipment in all county facilities throughout the year. This expense includes ergonomic furniture and supplies as they are needed throughout the year and will allow Facilities to address any needed requests as they come in. This includes desks, chairs, chair mats, keyboard trays, bookcases, files, tables, and other miscellaneous office and staff needs.
- \$50,000 for Phase V of completing the full replacement of all ergonomic office chairs. Beginning in 2004, ergonomic chairs were purchased from Knoll Furniture.

This style of chair has become obsolete, and parts are no longer available. The chairs are being replaced with the ergonomic chairs from Global Sora, and this replacement includes all Douglas County and the replacement project started in 2019 with the intended completion in 2024.

Highlands Ranch Regional Park Fire Panel Replacement - \$9,000 One-Time

The budget includes \$9,000 to replace the existing outdated fire panel for the Parks Department Administration Office. There have been several issues with the existing panel and this replacement is necessary to prevent any safety issues that can lead to the spread of mold.

Ceiling Tile Replacement - \$15,000 One-Time

The budget includes \$15,000 for drop ceiling tiles needed throughout the county. As the county buildings age, ceiling tiles become dirty, brittle, and broken, and this expense will allow the county to replace the tiles as needed.

Security Component Replacement - \$25,000 One-Time

The budget includes \$25,000 for security system component replacements for all county buildings. With supply chain issues, this would allow the county to keep parts in stock to address any immediate needs for replacement or repair. This would address the county buildings at risk of doors not locking; card readers and cameras not working.

Wildcat Motor Vehicle Camera Replacement - \$11,000 One-Time

The budget includes \$11,000 to replace all inside discontinued cameras at the Wildcat MV Building that can no longer be repaired. These replacements are to provide continued monitoring of the safety and security of staff and the public.

Heated Storage Security Improvements - \$14,000 One-Time

The budget includes \$14,000 to add access control and cameras to Ops heated storage building. Adding these improvements will improve accountability and security and allow for fast access for employee and fire department in emergencies.

CAT6A Cabling Replacements - \$155,000 One-Time

The budget includes \$40,000 (Wilcox Building) and \$115,000 (Health and Human Services Building) for Cat6A cable to upgrade the existing outdated Cat5A cable to the current infrastructure. This update is needed to achieve better performance and lead to less downtime.

Fire Panel Replacements - \$40,500 One-Time

The budget includes funds to replace the existing outdated fire panel for various facilities in the county. There have been several issues with the existing panel and this replacement is necessary to prevent any safety issues. It can lead to the spread of mold. Some of the facilities in need of the replacements include the Wilcox Building, Health & Human Services facility, PMS Building, and the Public Works Operations facility.

Exterior Building Maintenance

Philip S. Miller Variable Frequency Drive Replacement - \$25,000 One-Time

The budget includes \$25,000 to replace the Inlet Guide Vanes with Frequency Drives. The Frequency Drives for the Supply Fans will be able to better control airflow from rooftop units; thus, improving building/duct static pressure control. The Drives are needed to prevent static in the building causing doors to stay open and pressure differences in areas as well as much less wear on belts, bearings, pulleys, and equipment.

Philip S. Miller / Human Services UPS Battery Replacements – \$38,000 One-Time

The budget includes \$38,000 to replace the Uninterruptible Power Supply (UPS) batteries for the Health and Human Services facility and the PSM Building. The batteries are to be replaced every 4 years and is scheduled for replacement to avoid any equipment damage and any interruptions to their operations.

Elections Concrete Repairs – \$9,000 One-Time

The budget includes \$9,000 to repair the concrete at the Election Warehouse loading area. This loading area has sections that are cracked and broken and needs to be replaced to eliminate trip hazards and safety concerns.

Little White House Fence Improvements – \$12,000 One-Time

The budget includes \$12,000 for replacing the wood fence at the Little White House. The fence has had snowplows pushing up snow against it, the posts are not set in concrete, and the gate has failed

to operate properly at times. These issues have resulted in the need to replace the fence completely.

County Facilities Exterior Building Repairs – \$35,000 One-Time

The budget includes \$35,000 for roof and exterior maintenance of all Douglas County facilities needed throughout the year. This includes glass replacements, paint or stucco repairs, outdoor seating, benches, picnic tables, signage, roof and gutter repairs and miscellaneous other expenses.

Louviers Parking Lot Improvements – \$8,500 One-Time

The budget includes \$8,500 for parking lot repairs at Louviers Clubhouse. The parking lot needs maintenance work to ensure public safety to Louviers residents, the library, and its customers.

Highland Heritage Regional Park Garage Roof Replacement – \$115,000 One-Time

The budget includes \$115,000 Highland Heritage Regional Park for replacing the two big garage roofs with steel instead of asphalt shingles. The garages are missing several shingles and replacing with steel will enhance its durability to withstand the wind and hail. Without the replacement, the building will start to leak and can lead to possible mold issue.

Park Meadows Center BAS Replacements - \$77,000 One-Time

All current Building Controls are obsolete and if there is a failure in the current controls, they will no longer communicate with interior units and the building will not have climate control affect staff and the public inside the facility.

Park Meadows Exterior Camera Additions / Replacements - \$8,000 One-Time

- \$8,000 for exterior cameras to add coverage to the current blind spots around the facility.

Building Improvements

PMS Loading Dock Concrete Improvements – \$5,000 One-Time

The budget includes \$5,000 to repair the concrete on the south employee entrance of the PSM building. This loading dock has deteriorated and needs to be replaced to eliminate trip hazards and safety concerns.

PMS Partition Wall Panel Replacements – \$18,500 One-Time

The budget includes \$18,500 to upgrade the wall panels in conference rooms A & B. The current panels have been in use since the building was open and there's existing damage in several panels and floor track system. The rooms are used by many departments within the count as well as public meetings and the upgrade is needed to continue to serve the county and public needs.

Traffic Signal Cubicles – \$75,000 One-Time

The budget includes \$75,000 for new cubicles for staff workstations. This remodel includes new cubicle panels and Traffic staff is working with facilities to ensure ergonomic workstations to allow staff to have an efficient workspace.

Traffic Signal Mezzanine Improvements – \$95,000 One-Time

The budget includes \$95,000 to construct addition storage space to store to accommodate traffic signal system parts back stock. The expense includes additional loft space to store parts and the space would also require room for forklift access to retrieve back stock parts.

Fleet

Vehicle Lift Replacement – \$45,000 One-Time

The budget includes replacement of the current 4 post alignment used to perform alignments on all light duty vehicles. The current lift has been in use for 20 years and not large enough to many of county's newer vehicles. The new lift will provide technicians safety lift and increase efficiency

Fairgrounds Facilities Maintenance and Improvements

Fairgrounds Exterior Building Maintenance – \$20,000 One-Time

The budget includes \$20,000 for asphalt and mill and overlay on the northwest side of the James E. Sullivan Events Center parking lot. This parking lot and roadway is the main entrance to interior fenced area of the fairgrounds and is a heavily trafficked area which has not been milled and overlayed for over five years. This update is needed to prevent hazards for visitors and staff that use the facility. In addition to preventing future drainage issues, erosion, and added expenses, this update is needed to prevent avert hazards for visitors and staff that use the facility.

Fairgrounds Furniture and Equipment Ergo Replacement – \$7,500 One-Time

The budget includes replacement of furniture and equipment used in support of events we charge rental fees. This includes Fairgrounds chairs, tables, pipe and drape, and livestock pens and gates. Failure to replace equipment as needed could result in shortage of equipment needed to provide event holders needed equipment for events scheduled throughout the year.

Fairgrounds Parking Lot Maintenance – \$50,000 One-Time

The budget includes \$50,000 for repairs and maintenance to the parking lots in Fairgrounds. This budget is for general maintenance, which includes minor curb and gutter repairs, crack seal, and asphalt maintenance and restriping of lots.

CSU Concrete Step Replacement – \$18,000 One-Time

The budget includes \$18,000 for repairs to steps at CSU from the upper parking lot to the lower-level lot. There are broken concrete sections and the railing has rusted through and it needs to be replaced to avoid safety issues with CSU staff, their volunteers, and the public.

Event Center Panel Replacement – \$9,000 One-Time

The budget includes \$9,000 to add the Fire Panel Radio in the Fairgrounds Event Center. The current control panels are unstable causing frequent communication issues, and failure to add the Fire Panel Radio will leave the facility at risk of a fire system failure.

Event Center Access Control Panel Replacement – \$8,000 One-Time

The budget includes \$8,000 to replace 1 discontinued Access Control Panel in the Fairgrounds Event Center. The current control panel model is discontinued and when it fails, it's unrepairable and will leave the facility vulnerable to security failure.

Fairgrounds Variable Message Boards – \$19,000 One-Time

The budget includes funding for a new VMS Board for the Fairgrounds. With the threat of extreme weather year-round for emergency situations, it's imperative to have proper signage to direct people to proper buildings. With the Fairgrounds designated as a shelter evacuation site, \$19,000 is included in the budget to provide the needed signage.

Fairgrounds Floor Repairs and Maintenance – \$20,000 One-Time

The budget includes \$20,000 for repairs and upkeep of the various floor surfaces in the buildings. The James E. Sullivan Events Center needs saniglazing annually per the warranty, and with the wear and tear at the Fairground facilities, erosion and damage is a constant issue that needs to be addressed. The repairs and upkeep are needed to maintain clean facilities and limit the risk for unsafe areas for our citizens and staff.



The background image shows a road construction scene. In the foreground, the rear of a yellow dump truck is visible, with two large Goodyear tires. A worker in a high-visibility vest and hard hat stands near the truck. In the background, another yellow truck is partially visible, and a worker is standing on a raised platform. The scene is set on a paved road with trees in the distance.

Local Improvement District Capital Construction Fund

THIS FUND IS USED TO ACCOUNT FOR ROAD IMPROVEMENTS AND UTILITIES LOCATED WITHIN LOCAL IMPROVEMENT DISTRICTS (LIDS). FUNDING FOR THESE IMPROVEMENTS IS PROVIDED FROM SPECIAL ASSESSMENTS LEVIED AGAINST THE PROPERTIES LOCATED WITHIN THE LIDS, WITH SOME ASSISTANCE FROM GENERAL GOVERNMENTAL REVENUES OF THE COUNTY FOR ENGINEERING AND CONSTRUCTION MANAGEMENT COSTS.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$492,449	\$440,479	\$487,156	\$487,156	\$0	\$139,000	\$278,000	\$417,000	\$556,000
<u>Revenues</u>									
2 Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Earnings on Investment	0	0	0	0	0	0	0	0	0
5 Other Revenues	7,908	10,000	10,000	5,382	140,000	140,000	140,000	140,000	140,000
6 Transfers In - General Fund	0	0	0	2,477,329 *	0	0	0	0	0
7 Total Revenues and Transfers In	\$7,908	\$10,000	\$10,000	\$2,482,711	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000
<u>Expenditures by Function</u>									
8 Personnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Supplies	0	0	0	0	0	0	0	0	0
10 Purchased Services	13,123	144,000	163,047	85,974	0	0	0	0	0
11 Fixed Charges	79	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
12 Grants, Contributions, Indemnities	0	0	0	0	0	0	0	0	0
13 Intergovernmental Support	0	0	0	0	0	0	0	0	0
14 Capital Outlay	0	0	0	2,882,893 *	0	0	0	0	0
15 Contingency	0	0	0	0	0	0	0	0	0
16 Transfers Out	0	0	0	0	0	0	0	0	0
17 Total Expenditures and Transfers Out	\$13,202	\$145,000	\$164,047	\$2,969,867	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
18 Change In Fund Balance	(5,293)	(135,000)	(154,047)	(487,156)	139,000	139,000	139,000	139,000	139,000
19 Ending Fund Balance	\$487,156	\$305,479	\$333,109	\$0	\$139,000	\$278,000	\$417,000	\$556,000	\$695,000
<u>Fund Balance Detail</u>									
20 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
22 Committed Fund Balance	0	0	0	0	0	0	0	0	0
23 Assigned Fund Balance	487,156	305,479	333,109	0	139,000	278,000	417,000	556,000	695,000
24 Ending Fund Balance	\$487,156	\$305,479	\$333,109	\$0	\$139,000	\$278,000	\$417,000	\$556,000	\$695,000

* Supplemental Budget pending in Nov 2022

The background image shows a white utility truck, possibly a water truck, with a large red sign that reads "STAY BACK 100". Two workers wearing high-visibility yellow and orange safety vests and hard hats are standing in front of the truck. The scene is outdoors on a sunny day with a clear blue sky and some clouds.

Capital Replacement Fund

THIS FUND IS USED TO ACCOUNT FOR THE ACCUMULATION OF FUNDS CONTRIBUTED BY OPERATING DEPARTMENTS FOR THE FUTURE REPLACEMENT OF COUNTY VEHICLES AND CAPITAL EQUIPMENT USED BY THOSE DEPARTMENTS.

Douglas County Government
Capital Replacement Fund (Fund 390)
Fund Summary

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$3,931,055	\$3,498,755	\$3,498,755	\$3,498,755	\$2,600,767	\$2,050,767	\$1,250,767	\$450,767	\$0
<u>Revenues</u>									
2 Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Charges for Services	0	0	0	0	0	0	0	0	0
5 Earnings on Investments	0	0	0	0	0	0	0	0	0
6 Other Revenues	0	0	0	0	0	0	0	0	0
Transfers In:									
7 From Parks Sales & Use Tax Fund	29,700	15,012	15,012	15,012	0	0	0	0	0
8 Total Revenues and Transfers In	\$29,700	\$15,012	\$15,012	\$15,012	\$0	\$0	\$0	\$0	\$0
<u>Expenditures by Function</u>									
9 Personnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Supplies	0	0	0	0	0	0	0	0	0
11 Purchased Services	0	0	0	0	0	0	0	0	0
12 Fixed Charges	0	0	0	0	0	0	0	0	0
13 Grants,Contribution,Indemnities	0	0	0	0	0	0	0	0	0
14 Capital Outlay	0	0	0	0	0	0	0	0	0
15 Contingency	0	0	0	0	0	0	0	0	0
Transfers Out:									
16 To General Fund	462,000	818,000	818,000	818,000	550,000	800,000	800,000	450,767	0
17 To Open Space Sales & Use Tax Fund	0	95,000	95,000	95,000	0	0	0	0	0
18 Total Transfers Out	462,000	913,000	913,000	913,000	550,000	800,000	800,000	450,767	0
19 Total Expenditures and Transfers Out	\$462,000	\$913,000	\$913,000	\$913,000	\$550,000	\$800,000	\$800,000	\$450,767	\$0
20 Change In Fund Balance	(432,300)	(897,988)	(897,988)	(897,988)	(550,000)	(800,000)	(800,000)	(450,767)	0
21 Ending Fund Balance	\$3,498,755	\$2,600,767	\$2,600,767	\$2,600,767	\$2,050,767	\$1,250,767	\$450,767	\$0	\$0
<u>Fund Balance Detail</u>									
22 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
24 Committed Fund Balance	3,498,755	0	0	0	0	0	0	0	0
25 Assigned Fund Balance	0	2,600,767	2,600,767	2,600,767	2,050,767	1,250,767	450,767	0	0
26 Ending Fund Balance	\$3,498,755	\$2,600,767	\$2,600,767	\$2,600,767	\$2,050,767	\$1,250,767	\$450,767	\$0	\$0



Debt Service Fund

THIS FUND IS USED TO ACCOUNT FOR THE DEBT SERVICE ACTIVITIES RELATED TO THE COUNTY'S OUTSTANDING REVENUE BONDS.

**Douglas County Government
Debt Service Fund (Fund 410)
Fund Summary**

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$91,673	\$91,473	\$91,673	\$91,673	\$91,473	\$0	\$0	\$0	\$0
<u>Revenues</u>									
2 Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Earnings on Investments	0	0	0	0	0	0	0	0	0
5 Grants and Donations	0	0	0	0	0	0	0	0	0
6 Bond Proceeds	0	0	0	0	0	0	0	0	0
Transfers In:									
7 From Open Space Sales & Use Tax Fund	3,016,468	3,030,000	3,030,000	3,030,000	0	0	0	0	0
8 Total Transfers In	3,016,468	3,030,000	3,030,000	3,030,000	0	0	0	0	0
9 Total Revenues and Transfers In	\$3,016,468	\$3,030,000	\$3,030,000	\$3,030,000	\$0	\$0	\$0	\$0	\$0
<u>Expenditures by Function</u>									
10 Personnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Supplies	0	0	0	0	0	0	0	0	0
12 Purchased Services	0	0	0	0	0	0	0	0	0
13 Fixed Charges	0	0	0	0	0	0	0	0	0
14 Intergovernmental Support	0	0	0	0	0	0	0	0	0
15 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
16 Debt Service	3,016,468	3,030,200	3,030,200	3,030,200	0	0	0	0	0
17 Contingency	0	0	0	0	0	0	0	0	0
18 Transfers Out - Open Space Sales & Use Tax Fund	0	0	0	0	91,473	0	0	0	0
19 Total Expenditures and Transfers Out	\$3,016,468	\$3,030,200	\$3,030,200	\$3,030,200	\$91,473	\$0	\$0	\$0	\$0
20 Change In Fund Balance	0	(200)	(200)	(200)	(91,473)	0	0	0	0
21 Ending Fund Balance	\$91,673	\$91,273	\$91,473	\$91,473	\$0	\$0	\$0	\$0	\$0
<u>Fund Balance Detail</u>									
22 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
24 Committed Fund Balance	91,673	0	0	0	0	0	0	0	0
25 Assigned Fund Balance	0	91,273	91,473	91,473	0	0	0	0	0
26 Ending Fund Balance	\$91,673	\$91,273	\$91,473	\$91,473	\$0	\$0	\$0	\$0	\$0



Employee Benefit Fund

THIS FUND IS USED TO ACCOUNT FOR THE ACCUMULATION OF FUNDS GENERATED FROM INTERDEPARTMENTAL ASSESSMENTS TO BE USED IN THE ADMINISTRATION OF VARIOUS INSURED EMPLOYEE BENEFIT PROGRAMS INCLUDING SHORT-TERM DISABILITY, UNEMPLOYMENT, AND WORKERS' COMPENSATION BENEFITS INCLUDING CLAIMS AND STOP-LOSS INSURANCE PREMIUMS.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$5,041,077	\$4,041,077	\$4,586,757	\$4,586,757	\$4,586,757	\$4,586,757	\$4,586,757	\$4,586,757	\$4,586,757
<u>Revenues</u>									
2 <i>Taxes</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 <i>Intergovernmental</i>	0	0	0	0	0	0	0	0	0
4 <i>Charges for Services</i>	2,299,191	2,271,300	2,271,300	2,271,300	2,610,100	2,687,200	2,807,800	2,892,200	2,980,400
5 <i>Fines and Forfeits</i>	0	0	0	0	0	0	0	0	0
6 <i>Earnings on Investments</i>	0	0	0	0	0	0	0	0	0
7 <i>Other Revenues</i>	163,466	0	0	0	0	0	0	0	0
8 <i>Transfers In</i>	0	0	0	0	0	0	0	0	0
9 Total Revenues and Transfers In	\$2,462,657	\$2,271,300	\$2,271,300	\$2,271,300	\$2,610,100	\$2,687,200	\$2,807,800	\$2,892,200	\$2,980,400
<u>Expenditures by Function</u>									
10 <i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 <i>Supplies</i>	0	0	0	0	0	0	0	0	0
12 <i>Purchased Services</i>	218,426	25,000	25,000	25,000	200,000	200,000	200,000	200,000	200,000
13 <i>Fixed Charges</i>	313,671	725,100	725,100	725,100	685,100	691,500	737,900	744,400	750,900
14 <i>Awards and Indemnities</i>	1,384,880	1,346,200	1,346,200	1,346,200	1,550,000	1,620,700	1,694,900	1,772,800	1,854,500
15 <i>Intergovernmental Support</i>	0	0	0	0	0	0	0	0	0
16 <i>Interdepartmental Charges</i>	0	0	0	0	0	0	0	0	0
17 <i>Major Maintenance and Repair</i>	0	0	0	0	0	0	0	0	0
18 <i>Contingency</i>	0	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
19 <i>Transfers Out</i>	1,000,000	0	0	0	0	0	0	0	0
20 Total Expenditures and Transfers Out	\$2,916,977	\$2,271,300	\$2,271,300	\$2,271,300	\$2,610,100	\$2,687,200	\$2,807,800	\$2,892,200	\$2,980,400
21 <i>Change In Fund Balance</i>	(454,320)	0	0	0	0	0	0	0	0
22 Ending Fund Balance	\$4,586,757	\$4,041,077	\$4,586,757	\$4,586,757	\$4,586,757	\$4,586,757	\$4,586,757	\$4,586,757	\$4,586,757
<u>Fund Balance Detail</u>									
23 <i>Non-spendable Fund Balance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
25 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
26 <i>Assigned Fund Balance</i>	4,586,757	4,041,077	4,586,757	4,586,757	4,586,757	4,586,757	4,586,757	4,586,757	4,586,757
27 Ending Fund Balance	\$4,586,757	\$4,041,077	\$4,586,757	\$4,586,757	\$4,586,757	\$4,586,757	\$4,586,757	\$4,586,757	\$4,586,757

A photograph of the Douglas County Events Center, a large building with a green metal roof and light-colored siding. A dark green semi-transparent rectangle is overlaid on the left side of the image, containing the title and description text. In the foreground, there is a paved walkway with steps leading to the entrance, and a sign on the right that reads "DOUGLAS COUNTY EVENTS CENTER" and "500 Fairgrounds Drive".

Liability & Property Insurance Fund

THIS FUND IS USED TO ACCOUNT FOR THE ACCUMULATION OF FUNDS GENERATED FROM INTERDEPARTMENTAL ASSESSMENTS TO BE USED FOR THE ADMINISTRATION OF VARIOUS INSURED PROPERTY AND LIABILITY INSURANCE PROGRAMS.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$5,596,541	\$3,003,033	\$2,637,573	\$2,637,573	\$2,401,878	\$2,401,878	\$2,401,878	\$2,401,878	\$2,401,878
<u>Revenues</u>									
2 Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Charges for Services	1,000,000	2,465,400	2,465,400	2,465,400	2,878,250	3,028,400	3,194,400	3,376,400	3,577,400
5 Fines and Forfeits	2,160	10,000	10,000	10,000	5,000	5,000	5,000	5,000	5,000
6 Earnings on Investments	0	0	0	0	0	0	0	0	0
7 Other Revenues	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
8 Transfers In	0	0	0	0	0	0	0	0	0
9 Total Revenues and Transfers In	\$1,002,160	\$2,500,400	\$2,500,400	\$2,500,400	\$2,908,250	\$3,058,400	\$3,224,400	\$3,406,400	\$3,607,400
<u>Expenditures by Function</u>									
10 Personnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Supplies	0	0	0	0	0	0	0	0	0
12 Purchased Services	81,752	50,400	50,400	50,400	100,400	100,400	100,400	100,400	100,400
13 Fixed Charges	1,113,916	1,150,000	1,150,000	1,345,384	1,507,850	1,658,000	1,824,000	2,006,000	2,207,000
14 Grants,Contribution,Indemnities	1,265,460	1,200,000	1,435,695	1,240,311	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
15 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
16 Contingency	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
17 Transfers Out	1,500,000	0	0	0	0	0	0	0	0
18 Total Expenditures and Transfers Out	\$3,961,128	\$2,500,400	\$2,736,095	\$2,736,095	\$2,908,250	\$3,058,400	\$3,224,400	\$3,406,400	\$3,607,400
19 Change In Fund Balance	(2,958,968)	0	(235,695)	(235,695)	0	0	0	0	0
20 Ending Fund Balance	\$2,637,573	\$3,003,033	\$2,401,878	\$2,401,878	\$2,401,878	\$2,401,878	\$2,401,878	\$2,401,878	\$2,401,878
<u>Fund Balance Detail</u>									
21 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
23 Committed Fund Balance	0	0	0	0	0	0	0	0	0
24 Assigned Fund Balance	2,637,573	3,003,033	2,401,878	2,401,878	2,401,878	2,401,878	2,401,878	2,401,878	2,401,878
25 Ending Fund Balance	\$2,637,573	\$3,003,033	\$2,401,878	\$2,401,878	\$2,401,878	\$2,401,878	\$2,401,878	\$2,401,878	\$2,401,878



Medical Self-Insurance Fund

THIS FUND IS USED TO ACCOUNT FOR MEDICAL PREMIUMS COLLECTED (BOTH THE EMPLOYEE AND COUNTY PORTIONS), AS WELL AS, PAYMENT OF MEDICAL CLAIMS INCLUDING PHARMACEUTICAL CLAIMS. THIS FUND ONLY ACCOUNTS FOR MEDICAL INSURANCE COSTS, DENTAL AND VISION PREMIUMS ARE PAID BY THE EMPLOYEE.

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

	2021 Audited Actuals	2022 Adopted Budget	2022 Amended Budget	2022 Estimated Actuals	2023 Preliminary Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
1 Beginning Fund Balance	\$845,550	\$845,550	\$1,197,659	\$1,197,659	(\$432,627)	(\$432,627)	(\$432,627)	(\$432,627)	(\$432,627)
<u>Revenues</u>									
2 <i>Taxes</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 <i>Intergovernmental</i>	0	0	0	0	0	0	0	0	0
4 <i>Charges for Services</i>	19,948,306	21,418,962	21,418,962	21,120,718	22,085,605	23,539,670	25,082,598	26,336,800	27,653,800
5 <i>Fines and Forfeits</i>	844,252	765,000	765,000	809,020	1,631,268	1,866,000	2,165,000	2,273,300	2,387,000
6 <i>Earnings on Investments</i>	0	0	0	0	0	0	0	0	0
7 <i>Other Revenues</i>	0	0	0	0	0	0	0	0	0
8 <i>Transfers In</i>	2,500,000	0	0	0	0	0	0	0	0
9 Total Revenues and Transfers In	\$23,292,558	\$22,183,962	\$22,183,962	\$21,929,738	\$23,716,873	\$25,405,670	\$27,247,598	\$28,610,100	\$30,040,800
<u>Expenditures by Function</u>									
10 <i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 <i>Supplies</i>	0	0	0	0	0	0	0	0	0
12 <i>Purchased Services</i>	921,658	942,449	942,449	945,587	876,228	879,628	883,128	927,400	973,800
13 <i>Fixed Charges</i>	1,400,062	1,608,000	1,608,000	1,606,971	1,576,478	1,891,774	2,270,129	2,383,600	2,502,800
14 <i>Awards and Indemnities</i>	20,618,729	19,633,513	19,633,513	21,007,466	21,264,167	22,634,268	24,094,341	25,299,100	26,564,200
15 <i>Intergovernmental Support</i>	0	0	0	0	0	0	0	0	0
16 <i>Interdepartmental Charges</i>	0	0	0	0	0	0	0	0	0
17 <i>Major Maintenance and Repair</i>	0	0	0	0	0	0	0	0	0
18 <i>Contingency</i>	0	0	0	0	0	0	0	0	0
19 <i>Transfers Out</i>	0	0	0	0	0	0	0	0	0
20 Total Expenditures and Transfers Out	\$22,940,449	\$22,183,962	\$22,183,962	\$23,560,024	\$23,716,873	\$25,405,670	\$27,247,598	\$28,610,100	\$30,040,800
21 <i>Change In Fund Balance</i>	352,109	0	0	(1,630,286)	0	0	0	0	0
22 Ending Fund Balance	\$1,197,659	\$845,550	\$1,197,659	(\$432,627) *	(\$432,627)	(\$432,627)	(\$432,627)	(\$432,627)	(\$432,627)
<u>Fund Balance Detail</u>									
23 <i>Non-spendable Fund Balance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
25 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
26 <i>Assigned Fund Balance</i>	1,197,659	845,550	1,197,659	(432,627)	(432,627)	(432,627)	(432,627)	(432,627)	(432,627)
27 Ending Fund Balance	\$1,197,659	\$845,550	\$1,197,659	(\$432,627)	(\$432,627)	(\$432,627)	(\$432,627)	(\$432,627)	(\$432,627)

* Supplemental Budget pending in Nov 2022





Department Data

Assessor

Lisa Frizell

301 Wilcox Street, Castle Rock, CO 80104

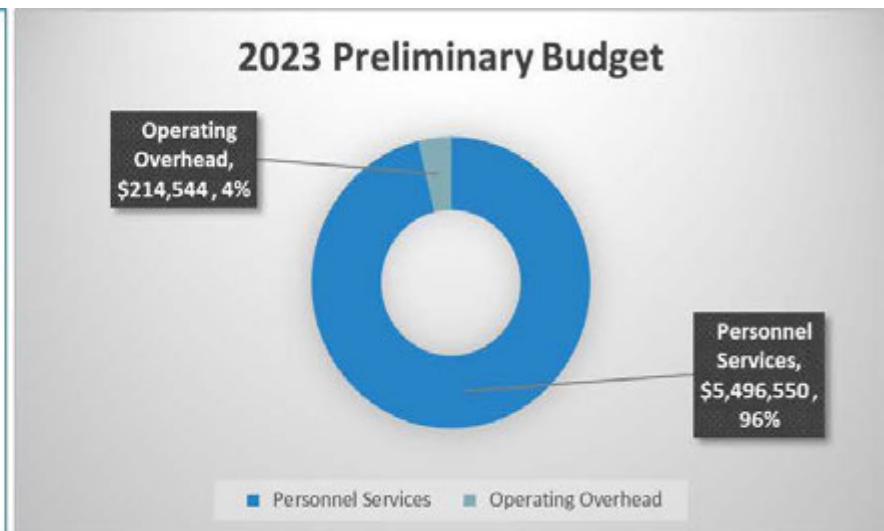
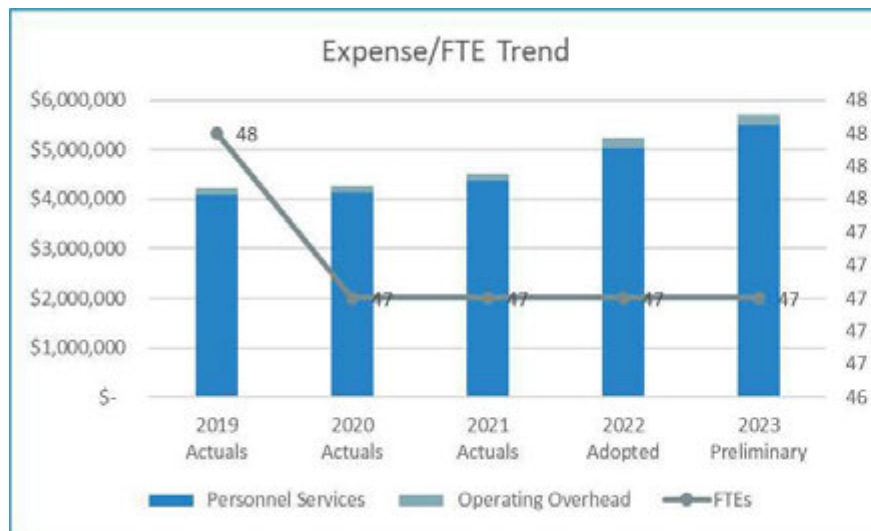
Division Description and Mission

The Assessor's Office locates, appraises and records all of Douglas County's real and personal properties in accordance with the Colorado Constitution, statutes, and State Board of Equalization procedures. As Douglas County grows, the Assessor's Office is responsible for maintaining the geospatial parcel layer for the county, processing subdivisions as they occur, and adding newly constructed improvements to property records. The Assessor certifies valuations to approximately 300 special districts, municipalities and other local taxing entities, and tracks value and annual tax increments within the county's five tax increment financing plan areas. As properties are sold or otherwise transferred, the Assessor's staff updates ownership so that the tax warrant can be accurately prepared and delivered to the Treasurer. In addition, the Assessor's Office maintains records on senior citizen and other tax exemptions, generates value notices for all taxpayers, and processes all valuation appeals.

Mission Statement:

We are committed to a high standard of excellence and integrity in public service through:

- Accurate & Equitable property values for tax assessments
- Superior customer service
- Cost efficient information management
- Innovative use of advanced technology



Assessor

Lisa Frizell

301 Wilcox Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Charges for Services	\$ 52,686	\$ 47,638	\$ 52,091	\$ 45,000	\$ 45,000	\$ 45,000
Miscellaneous Revenues	925	0	0	0	0	0
TOTAL REVENUES	\$ 53,611	\$ 47,638	\$ 52,091	\$ 45,000	\$ 45,000	\$ 45,000
EXPENDITURES BY FUND						
General Fund	\$ 4,240,146	\$ 4,275,322	\$ 4,381,401	\$ 5,237,246	\$ 5,237,246	\$ 5,711,094
TOTAL EXPENDITURES	\$ 4,240,146	\$ 4,275,322	\$ 4,381,401	\$ 5,237,246	\$ 5,237,246	\$ 5,711,094
EXPENDITURES BY DIVISION						
Assessor Administration - 14100	\$ 4,240,146	\$ 4,275,322	\$ 4,381,401	\$ 5,237,246	\$ 5,237,246	\$ 5,711,094
TOTAL EXPENDITURES	\$ 4,240,146	\$ 4,275,322	\$ 4,381,401	\$ 5,237,246	\$ 5,237,246	\$ 5,711,094
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 4,084,352	\$ 4,145,457	\$ 4,381,401	\$ 5,026,176	\$ 5,026,176	\$ 5,496,550
Operating Overhead	155,794	129,865	142,302	211,070	211,070	214,544
TOTAL EXPENDITURES	\$ 4,240,146	\$ 4,275,322	\$ 4,523,703	\$ 5,237,246	\$ 5,237,246	\$ 5,711,094
General Fund Support	4,186,535	4,227,684	4,471,611	5,192,246	5,192,246	5,666,094

Board of County Commissioners

Abe Laydon, George Teal, Lora Thomas

100 Third Street, Castle Rock, CO 80104

Division Description and Mission

Douglas County's three-member Board of County Commissioners is the main policy-making body in the County and works to represent the interests of the citizens of Douglas County at local, state, and national levels. Commissioners are elected at large from one of three geographic districts for four-year staggered terms. In Douglas County, Commissioners are limited to serving two four-year terms.



Board of County Commissioners

Abe Laydon, George Teal, Lora Thomas

100 Third Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURES BY FUND

General Fund	\$ 817,274	\$ 804,164	\$ 991,638	\$ 878,604	\$ 878,604	\$ 903,733
TOTAL EXPENDITURES	\$ 817,274	\$ 804,164	\$ 991,638	\$ 878,604	\$ 878,604	\$ 903,733

EXPENDITURES BY DIVISION

Office of the Board - 11100	\$ 520,871	\$ 568,002	\$ 709,346	\$ 556,266	\$ 556,266	\$ 571,521
Board of Equalization - 11300	44,807	16,530	26,458	37,100	37,100	37,100
Legislative Services - 802000	251,596	219,632	255,835	285,238	285,238	295,112
TOTAL EXPENDITURES	\$ 817,274	\$ 804,164	\$ 991,638	\$ 878,604	\$ 878,604	\$ 903,733

EXPENDITURES BY CATEGORY

Personnel Services	\$ 456,634	\$ 454,065	\$ 495,232	\$ 512,276	\$ 512,276	\$ 528,866
Operating Overhead	360,640	350,099	496,407	366,328	366,328	374,867
TOTAL EXPENDITURES	\$ 817,274	\$ 804,164	\$ 991,638	\$ 878,604	\$ 878,604	\$ 903,733
General Fund Support	\$ 817,274	\$ 804,164	\$ 991,638	\$ 878,604	\$ 878,604	\$ 903,733

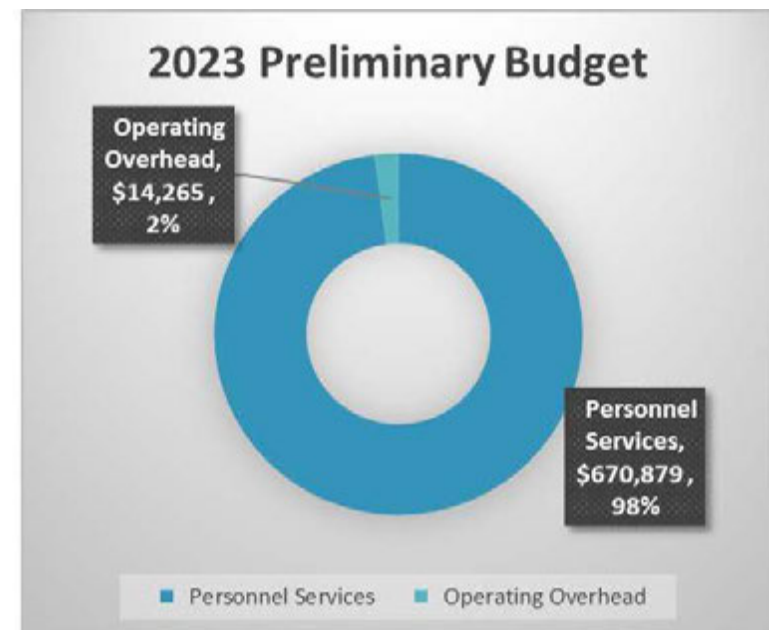
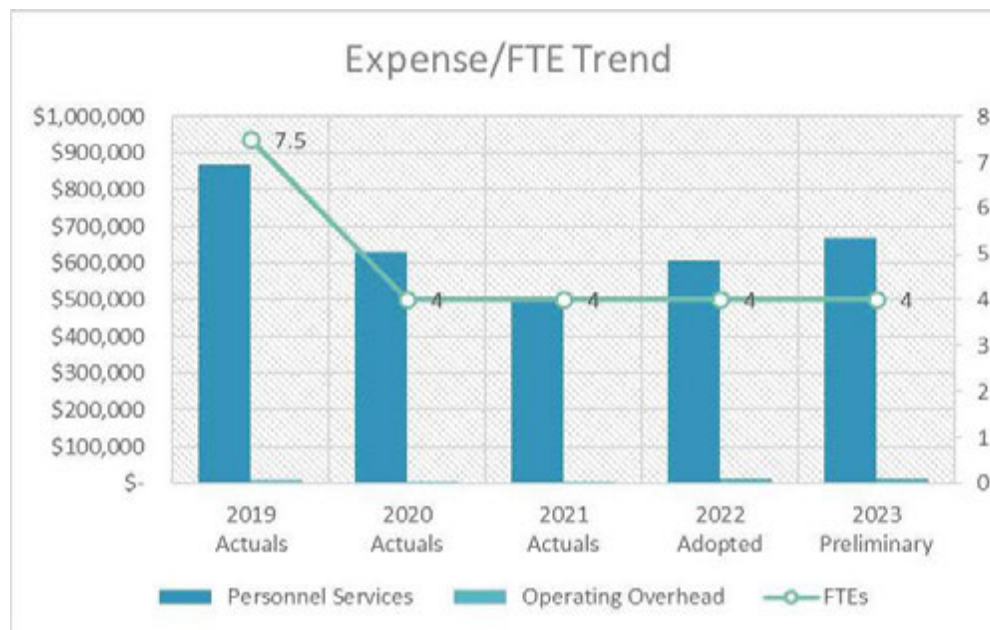
Budget

Martha Marshall

100 Third Street, Castle Rock, CO 80104

Division Description and Mission

Budget assists county leadership in making informed decisions by providing financial forecasting and analysis. The development and management of the annual budget is guided by the Board of County Commissioners' core priorities, guiding principles, and Policy Manual which outlines the principles of governance.



Budget

Martha Marshall

100 Third Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0	\$0
EXPENDITURES BY FUND						
General Fund	\$ 875,801	\$ 636,853	\$ 511,816	\$ 622,074	\$ 622,074	\$ 685,144
TOTAL EXPENDITURES	\$ 875,801	\$ 636,853	\$ 511,816	\$ 622,074	\$ 622,074	\$ 685,144
EXPENDITURES BY DIVISION						
Budget - 15300	\$ 875,801	\$ 636,853	\$ 511,816	\$ 622,074	\$ 622,074	\$ 685,144
TOTAL EXPENDITURES	\$ 875,801	\$ 636,853	\$ 511,816	\$ 622,074	\$ 622,074	\$ 685,144
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 867,068	\$ 630,225	\$ 504,321	\$ 607,809	\$ 607,809	\$ 670,879
Operating Overhead	8,733	6,627	7,495	14,265	14,265	14,265
TOTAL EXPENDITURES	\$ 875,801	\$ 636,853	\$ 511,816	\$ 622,074	\$ 622,074	\$ 685,144
General Fund Support	\$ 875,801	\$ 636,853	\$ 511,816	\$ 622,074	\$ 622,074	\$ 685,144

Clerk and Recorder

Merlin Klotz

301 Wilcox Street, Castle Rock, CO 80104

Division Description and Mission

Chief Election Official of Douglas County. Agent of the State of Colorado for motor vehicle titling and licensing. Ex-officio recorder of property and other legal documents for Douglas County. Agent of the State of Colorado for issuing marriage licenses and certificates. Clerk to the Board of Douglas County Commissioners. Motor Vehicle, Elections, and Recording are primary points of interaction between the citizens of Douglas County and their government. The Clerk and Recorder office has implemented a strategic plan to support ongoing and operational excellence, innovation, and an optimum staffing model across all Divisions, to ensure the highest level of customer service in the delivery of our core services to the community.

Vision:

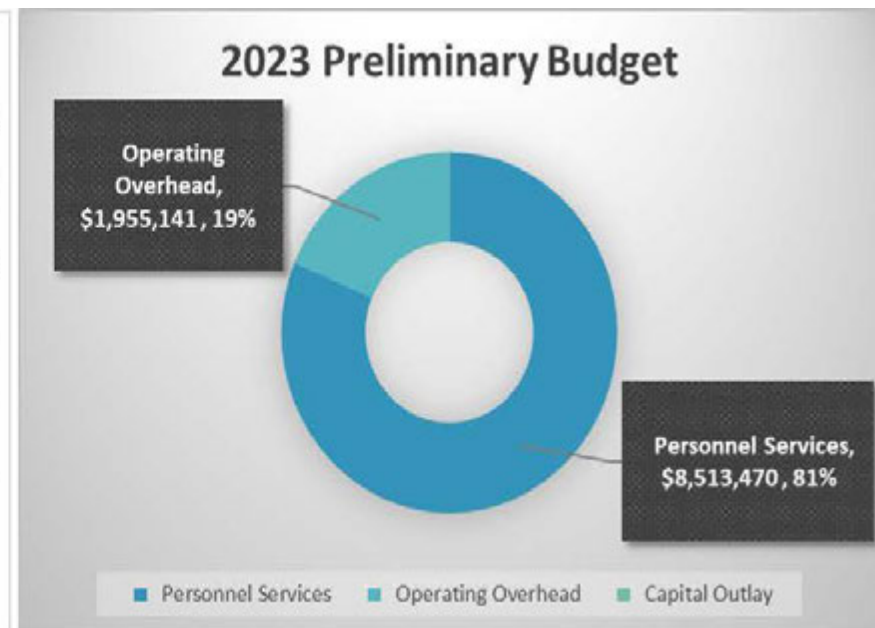
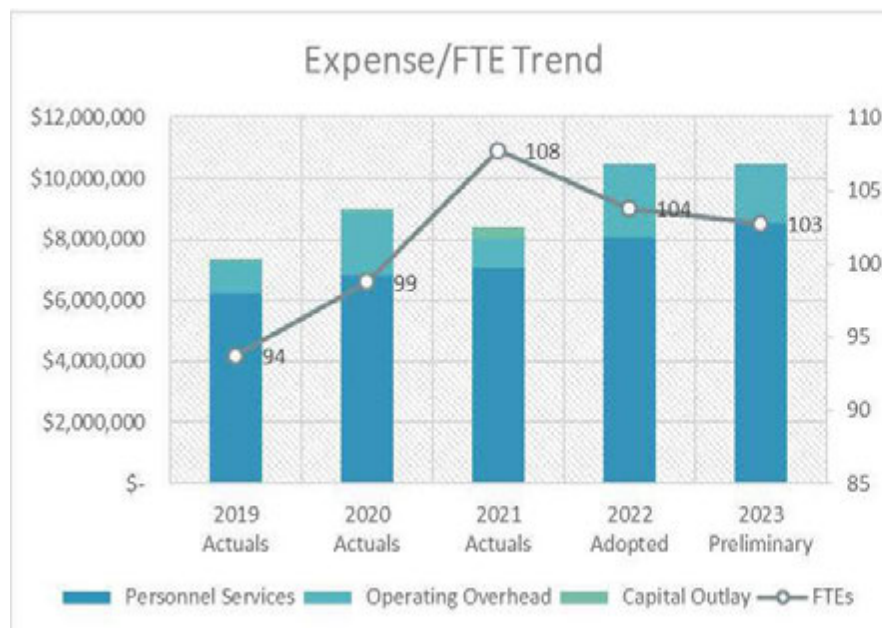
- To be leaders in customer satisfaction, employee empowerment, and to serve with integrity.

Mission Statement:

- To serve all citizens and each other with respect, courtesy, transparency, and professionalism.

Core Values:

- Growth & Development, Adaptability, Ownership, Integrity, Communication, Equity



Clerk and Recorder

Merlin Klotz

301 Wilcox Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Licenses and Permits	\$ 228,545	\$ 98,357	\$ 158,546	\$ 137,000	\$ 137,000	\$ 215,000
Intergovernmental	0	131,871	0	0	0	0
Charges for Services	8,383,041	9,951,604	11,138,385	10,188,200	10,188,200	7,952,400
Fines & Forfeits	24,496	24,340	18,472	28,600	28,600	16,700
Miscellaneous Revenues	653,373	711,543	701,308	0	0	0
TOTAL REVENUES	\$ 9,289,455	\$ 10,917,714	\$ 12,016,712	\$ 10,353,800	\$ 10,353,800	\$ 8,184,100

EXPENDITURES BY FUND

General Fund	\$ 7,348,762	\$ 9,009,613	\$ 8,404,200	\$ 10,465,890	\$ 10,605,596	\$ 10,468,611
TOTAL EXPENDITURES	\$ 7,348,762	\$ 9,009,613	\$ 8,404,200	\$ 10,465,890	\$ 10,605,596	\$ 10,468,611

EXPENDITURES BY DIVISION

Clerk Administration - 12100	\$ 867,474	\$ 889,774	\$ 914,169	\$ 966,900	\$ 966,900	\$ 1,055,445
Recording - 12200	805,759	771,961	873,972	1,092,710	1,092,710	1,109,672
Motor Vehicle - 12400	3,731,566	4,052,827	4,310,242	4,819,962	4,769,826	4,938,382
Elections & Registration - 12500	1,645,989	3,094,722	2,140,682	3,348,375	3,488,081	2,878,632
Drivers License - 12600	241,039	143,061	102,088	157,443	207,579	403,480
E-Recording - 871000	56,936	57,268	63,045	80,500	80,500	83,000
TOTAL EXPENDITURES	\$ 7,348,762	\$ 9,009,613	\$ 8,404,200	\$ 10,465,890	\$ 10,605,596	\$ 10,468,611

EXPENDITURES BY CATEGORY

Personnel Services	\$ 6,200,394	\$ 6,788,906	\$ 7,043,654	\$ 8,089,884	\$ 8,089,884	\$ 8,513,470
Operating Overhead	1,050,368	2,090,359	990,985	2,376,006	2,515,712	1,955,141
Capital Outlay	98,000	130,348	369,561	0	0	0
TOTAL EXPENDITURES	\$ 7,348,762	\$ 9,009,613	\$ 8,404,200	\$ 10,465,890	\$ 10,605,596	\$ 10,468,611
General Fund Support	\$ (1,940,693)	\$ (1,908,101)	\$ (3,612,512)	\$ 112,090	\$ 251,796	\$ 2,284,511

Communications and Public Affairs

Wendy Manitta Holmes, APR

100 Third Street, Castle Rock, CO 80104

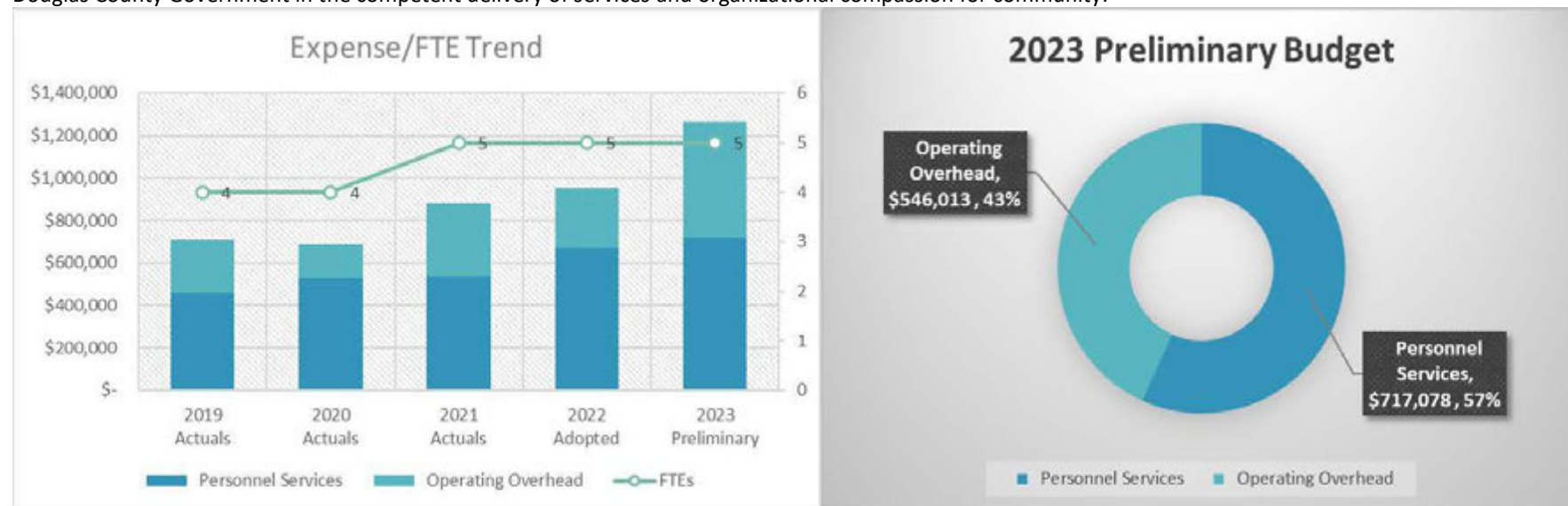
Department Description and Mission

The Communications and Public Affairs Department contributes to a perspective that helps the organization create and maintain mutually beneficial relationships with individuals and organizations vital to the successful fulfillment of the Board's Core Priorities and the organization's strategic plan. As such the Department's leadership brings strategy and best practices from the public affairs and public relations profession to the organization's decision-making and planning. The Department provides the expertise and services that help to personify and sustain the presence of the County's brand, as we serve the citizens and taxpayers of Douglas County. Ultimately the Department protects, reinforces, and elevates the County's reputation for good works and builds the public's understanding of the value, importance and impact of our work in their lives.

Department Description

Effective communications and public affairs is so much more than a news story or a social media post, a logo design, a poster, a video, or a community event. The Department is a strategic management function within the County Administrator's Office, informed by the organization's strategic plan and the intent of the Board's Core Priorities, and influenced by best practices in the profession. Our work informs, seeks feedback from and engages citizens, taxpayers and other key stakeholders through deliberate, sustainable integrated communications and citizen engagement initiatives.

Our approach integrates multiple online and traditional disciplines and distribution-means, consistent with how our key stakeholders prefer to receive information, working to communicate with them in the spaces they trust, often where they already are. Our approach leads with a positive and authentic narrative that reflects our core values and personifies the organization. The Department shares the County's stories that allow us to consistently demonstrate the role and purpose of Douglas County Government in the competent delivery of services and organizational compassion for community.



Communications and Public Affairs

Wendy Manitta Holmes, APR

100 Third Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Production Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0	\$0
EXPENDITURES BY FUND						
General Fund	\$709,462	\$691,217	\$880,523	\$954,327	\$974,327	\$1,263,091
TOTAL EXPENDITURES	\$709,462	\$691,217	\$880,523	\$954,327	\$974,327	\$1,263,091
EXPENDITURES BY DIVISION						
Public Affairs - 11600	\$709,462	\$691,217	\$880,523	\$954,327	\$974,327	\$1,263,091
TOTAL EXPENDITURES	\$709,462	\$691,217	\$880,523	\$954,327	\$974,327	\$1,263,091
EXPENDITURES BY CATEGORY						
Personnel Services	\$460,922	\$529,877	\$537,194	\$670,119	\$670,119	\$717,078
Operating Overhead	248,540	161,340	343,328	284,208	304,208	546,013
TOTAL EXPENDITURES	\$709,462	\$691,217	\$880,523	\$954,327	\$974,327	\$1,263,091
General Fund Support	\$709,462	\$691,217	\$880,523	\$954,327	\$974,327	\$1,263,091

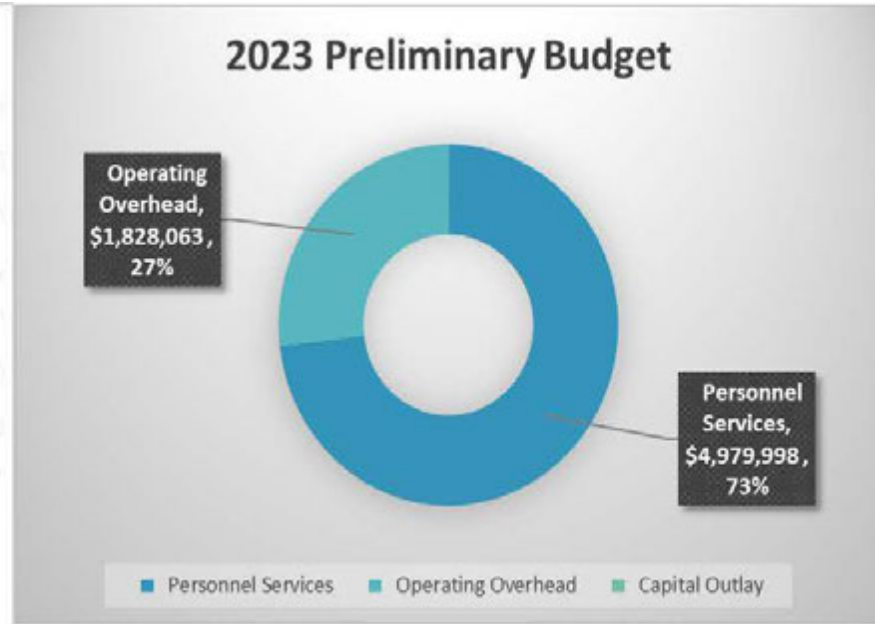
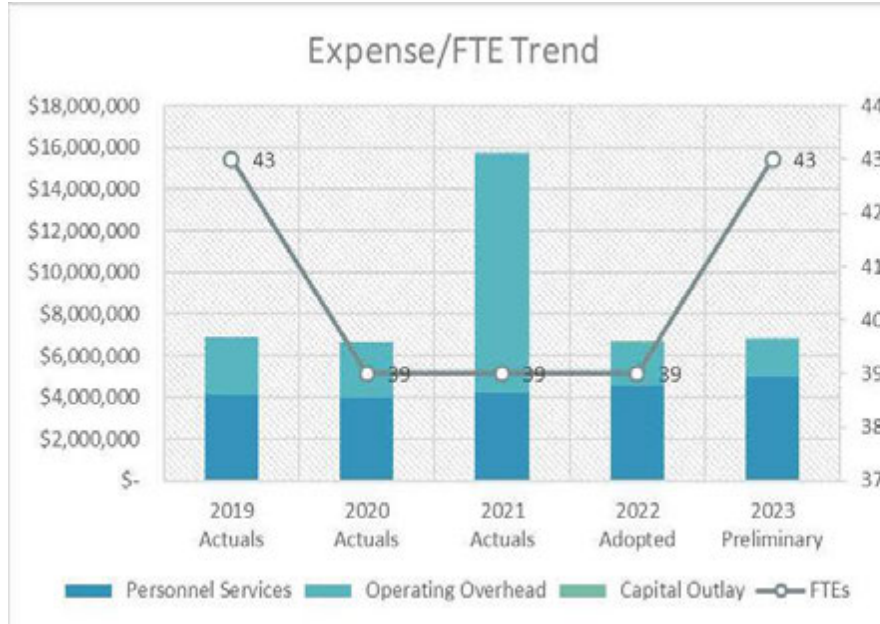
Community Development

Terence Quinn

100 Third Street, Castle Rock, CO 80104

Division Description and Mission

The Department of Community Development (DCD) has a pivotal role in managing and protecting the County's resources (land, water, minerals), environment and quality of life. The Department assists the Board of County Commissioners with recommendations to ensure that the County grows in a manner that is fiscally sound and economically beneficial to the County and its taxpayers and businesses. Meeting both responsibilities in a growing environment presents considerable challenges and opportunities.



Community Development

Terence Quinn

100 Third Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Licenses and Permits	\$ 16,483	\$ 8,071	\$ 12,987	\$ 10,000	\$ 10,000	\$ 10,000
Intergovernmental	1,285,033	890,732	9,817,766	0	5,742,010	0
Charges for Services	329,063	270,440	313,199	258,100	258,100	220,750
Fines & Forfeits	0	0	2,000	0	0	0
Earnings on Investment	3,580	1,133	75	0	0	0
Miscellaneous Revenues	220,822	2,824	139,365	0	0	0
TOTAL REVENUES	\$ 1,854,981	\$ 1,173,199	\$10,285,393	\$ 268,100	\$ 6,010,110	\$ 230,750

EXPENDITURES BY FUND

General Fund	\$ 6,898,705	\$ 6,664,228	\$15,742,180	\$ 6,686,730	\$ 15,625,738	\$ 6,803,061
TOTAL EXPENDITURES	\$ 6,898,705	\$ 6,664,228	\$15,742,180	\$ 6,686,730	\$ 15,625,738	\$ 6,803,061

EXPENDITURES BY DIVISION

Planning Administration - 16100	\$ 546,398	\$ 457,317	\$ 578,377	\$ 623,277	\$ 623,277	\$ 669,773
Planning & Zoning Services - 16200	3,401,007	3,456,479	3,680,326	4,052,161	4,062,496	4,357,646
Planning Commission - 16300	9,903	384	4,544	9,895	9,895	9,895
Community Services - 16400	125,000	125,000	135,058	135,000	135,000	135,000
Community Outreach - 16500	3,511	144	97	4,000	4,000	4,000
Homeless Initiative - 16600	0	0	0	0	25,000	0
Senior Council - 41300	13,359	0	219	0	5,864	0
Historic Preservation - 55400	87,651	119,852	139,182	380,952	488,064	138,225
Economic Development Services - 65500	1,299,655	1,345,679	1,098,779	1,381,711	1,887,561	1,381,711
State Senior Services Grant - 861001	438,136	435,875	499,473	0	958,272	0
Greenland Post Office - 861012	0	(36,077)	197,305	0	6,248	0
SHG Miksch-Helmer Cabin - 861013	2,241	4,060	20,140	0	3,849	0
Bayou Gulch Arch Site Analysis - 861015	12,772	0	0	0	0	0

Community Development

Terence Quinn

100 Third Street, Castle Rock, CO 80104

SHG William Converse Ranch - 861017	59,434	0	0	0	48,744	0
SHG Spring Valley - 861022	63,935	17,149	0	0	0	0
SHG Evans Homestead - 861023	20,000	9,125	0	0	226,809	0
SHG Prairie Canyon Ranch - 861026	0	0	0	0	105,781	0
Community Development Block Grant - 861507	201,038	0	0	0	0	0
SVT - SR & Vulnerable Transportation- 861027	0	0	22,500	0	0	0
Covid-19 Small Business Relief- 861028	0	0	470,500	0	0	0
CDOT 5310 Grant - 861541	358,035	336,048	295,980	99,734	640,848	106,811
Community Services Block Grant - 861549	65,016	92,029	150,430	0	244,790	0
Empower Software - - 861561	48,940	32,440	56,324	0	0	0
DRCOG Human Services Transportation - 861567	0	133,845	174,956	0	480,047	0
Emergency Rent Assistance - CARES - 861569	0	0	8,160,915	0	2,338,747	0
Emergency Rent Assistance - 2 - 861573	0	0	0	0	3,330,446	0
RTD JARC Local Program - 890087	142,675	134,879	57,076	0	0	0
TOTAL EXPENDITURES	\$ 6,898,705	\$ 6,664,228	\$15,742,180	\$ 6,686,730	\$ 15,625,738	\$ 6,803,061

EXPENDITURES BY CATEGORY

Personnel Services	\$ 4,097,480	\$ 3,970,581	\$ 4,243,304	\$ 4,545,105	\$ 4,556,105	\$ 4,979,998
Operating Overhead	2,801,225	2,693,647	11,498,876	2,071,625	10,999,633	1,823,063
Capital Outlay	0	0	0	70,000	70,000	0
TOTAL EXPENDITURES	\$ 6,898,705	\$ 6,664,228	\$15,742,180	\$ 6,686,730	\$ 15,625,738	\$ 6,803,061
General Fund Support	\$ 5,043,724	\$ 5,491,029	\$ 5,456,787	\$ 6,418,630	\$ 9,615,628	\$ 6,572,311



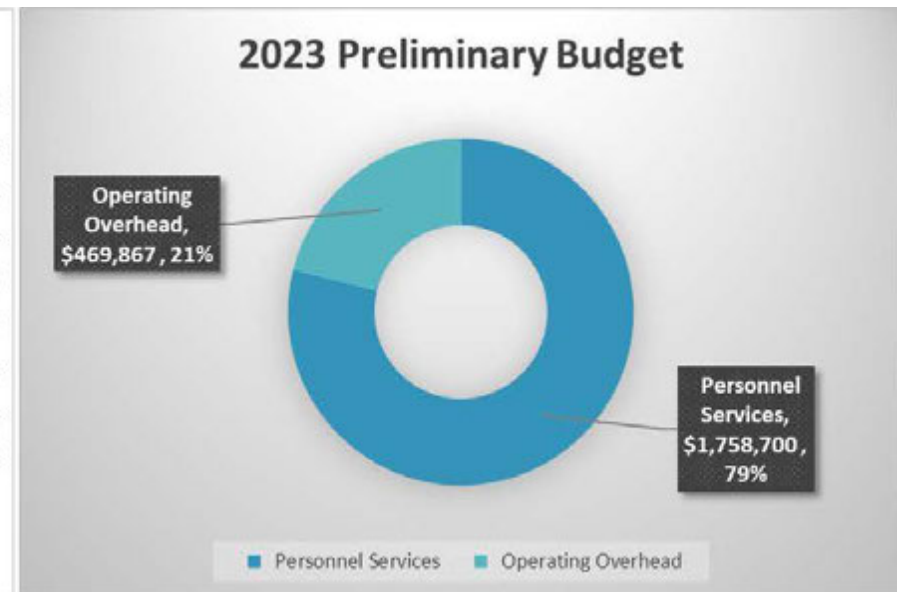
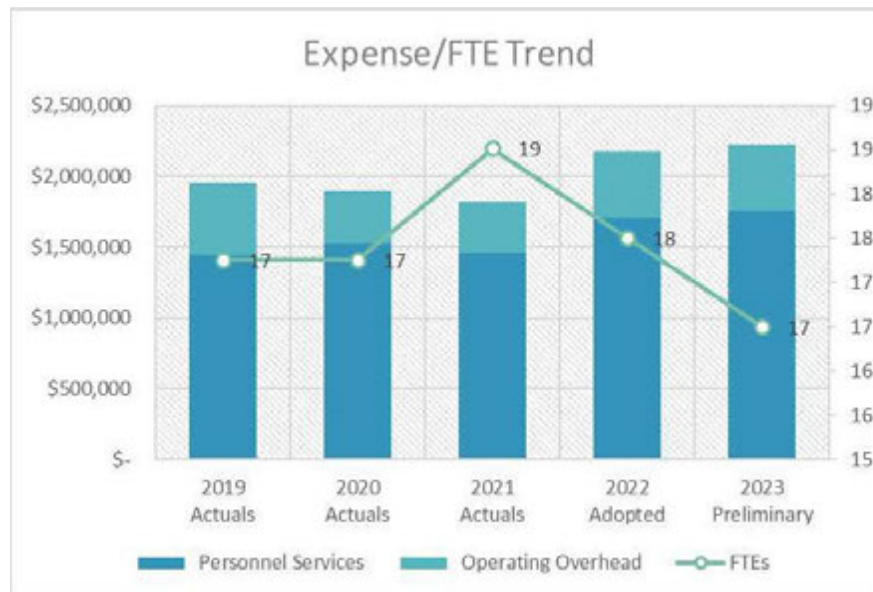
Community Justice Services

Scott Matson

4000 Justice Way, Suite 1801, Castle Rock, CO

Division Description and Mission

Douglas County Community Justice Services operates out of the Eighteenth Judicial District in the Robert A. Christensen Justice Center and is under the general direction of the Douglas County Manager. Community Justice Services (CJS) currently has 17 full-time positions, which include a Director, Support Services Supervisors, ten CJS Officers and three CJS Specialists.



Community Justice Services

Scott Matson

4000 Justice Way, Suite 1801, Castle Rock, CO

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Charges for Services	\$ 403,182	\$ 304,567	\$ 274,775	\$ 263,500	\$ 263,500	\$ 260,550
Fines & Forfeits	120,342	75,131	79,859	77,300	77,300	74,900
Transfer from Justice Center Sales & Use Tax	725,662	929,102	1,122,373	1,160,480	1,160,480	1,302,944
TOTAL REVENUES	\$ 1,249,186	\$ 1,308,800	\$ 1,477,007	\$ 1,501,280	\$ 1,501,280	\$ 1,638,394
EXPENDITURES BY FUND						
General Fund	\$ 1,954,894	\$ 1,899,589	\$ 1,818,378	\$ 2,173,560	\$ 2,173,560	\$ 2,228,567
TOTAL EXPENDITURES	\$ 1,954,894	\$ 1,899,589	\$ 1,818,378	\$ 2,173,560	\$ 2,173,560	\$ 2,228,567
EXPENDITURES BY DIVISION						
Community Justice Services - 19700	\$ 1,954,894	\$ 1,899,589	\$ 1,818,378	\$ 2,173,560	\$ 2,173,560	\$ 2,228,567
TOTAL EXPENDITURES	\$ 1,954,894	\$ 1,899,589	\$ 1,818,378	\$ 2,173,560	\$ 2,173,560	\$ 2,228,567
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 1,444,458	\$ 1,522,918	\$ 1,462,959	\$ 1,704,196	\$ 1,704,196	\$ 1,758,700
Operating Overhead	510,436	376,671	355,420	469,364	469,364	469,867
TOTAL EXPENDITURES	\$ 1,954,894	\$ 1,899,589	\$ 1,818,378	\$ 2,173,560	\$ 2,173,560	\$ 2,228,567
General Fund Support	\$ 705,708	\$ 590,789	\$ 341,371	\$ 672,280	\$ 672,280	\$ 590,173

Coroner

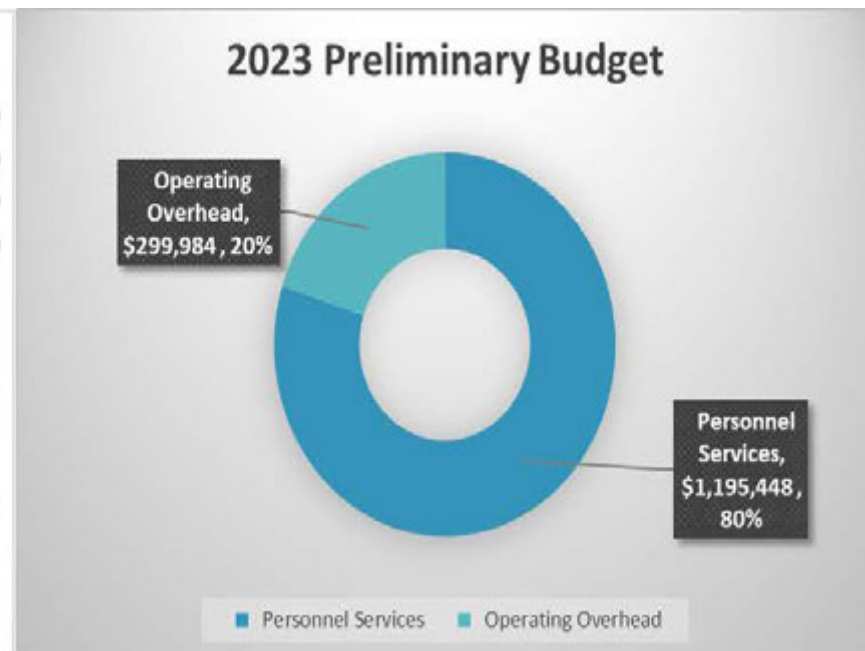
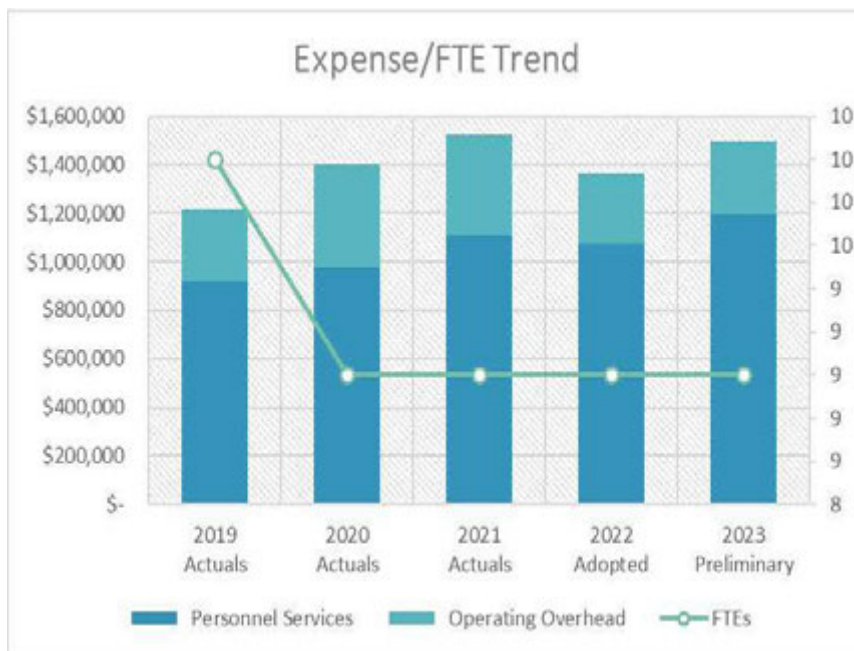
Jill Romann

4000 Justice Way, Castle Rock, CO 80109

Division Description and Mission

The Coroner's Office is a statutory office, mandated by the Colorado Constitution and Colorado Revised Statutes (C.R.S.) 30-10-601 through 621. Under these statutes, the Coroner shall make all proper inquiry in order to determine the cause and manner of death of any person in his or her jurisdiction who had died under any of the following circumstances:

- If the death is or may be unnatural as a result of external influences, violence or injury
- Due to the influence of or the result of intoxication by alcohol or drugs or poisons
- As the result of an accident, including at the workplace
- When the death of an infant or child is unexpected or unexplained
- When no physician is in attendance or when, though in attendance, the physician is unable to certify the cause of death
- From a death that occurs within twenty-four hours of admission to a hospital
- From a disease which may be hazardous or contagious or which may constitute a threat to the health of the general public
- If the death occurs from the action of a peace officer or while in the custody of law enforcement officials or while incarcerated in a public institution
- When the death was sudden and happened to a person who was in apparent good health
- When the body is unidentifiable, decomposed, charred or skeletonized or circumstances that the coroner otherwise determines may warrant further inquiry to determine cause and manner of death or further law enforcement investigation.



Coroner

Jill Romann

4000 Justice Way, Castle Rock, CO 80109

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Charges for Services	\$0	\$0	\$ 150	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$ 150	\$0	\$0	\$0
EXPENDITURES BY FUND						
General Fund	\$ 1,214,743	\$ 1,402,747	\$ 1,521,322	\$ 1,365,529	\$ 1,365,529	\$ 1,495,432
TOTAL EXPENDITURES	\$ 1,214,743	\$ 1,402,747	\$ 1,521,322	\$ 1,365,529	\$ 1,365,529	\$ 1,495,432
EXPENDITURES BY DIVISION						
Coroner - 23100	\$ 1,214,743	\$ 1,402,747	\$ 1,521,322	\$ 1,365,529	\$ 1,365,529	\$ 1,495,432
TOTAL EXPENDITURES	\$ 1,214,743	\$ 1,402,747	\$ 1,521,322	\$ 1,365,529	\$ 1,365,529	\$ 1,495,432
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 922,865	\$ 976,808	\$ 1,112,960	\$ 1,075,946	\$ 1,075,946	\$ 1,195,448
Operating Overhead	291,878	425,939	408,362	289,583	289,583	299,984
TOTAL EXPENDITURES	\$ 1,214,743	\$ 1,402,747	\$ 1,521,322	\$ 1,365,529	\$ 1,365,529	\$ 1,495,432
General Fund Support	\$ 1,214,743	\$ 1,402,747	\$ 1,521,172	\$ 1,365,529	\$ 1,365,529	\$ 1,495,432

County Administration

Douglas DeBord

100 Third Street, Castle Rock, CO 80104

Division Description and Mission

The County Manager is responsible for implementing policies set by the Board of County Commissioners, recommending improved management practices, and directing county operating divisions. The County Manager and his staff prepare current and long-range operational plans; review all existing and future planning systems, personnel, equipment and facility requirements; and recommend procedures and standards for sound, effective county management. The County Manager also coordinates and maintains relations with other jurisdictions and agencies.

Mission Statement:

- Implement Board of County Commissioner policies by providing an efficient and effective support system that enhances each department's ability to carry out its mission
- Cultivate an environment of respect, support, and leadership that inspires and encourages organizational excellence, cooperation, innovation, superior customer service, and empowered employees
- Act as a liaison between the Board of County Commissioners and other county departments, governmental entities, and the business community



County Administration

Douglas DeBord

100 Third Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Licenses and Permits	\$18,730	\$18,449	\$15,908	\$15,000	\$15,000	\$15,000
Intergovernmental	226,560	161,626	231,925	174,750	179,431	174,750
Charges for Services	12,425	14,462	26,790	16,000	16,000	16,000
TOTAL REVENUES	\$257,715	\$194,537	\$274,623	\$205,750	\$210,431	\$205,750

EXPENDITURES BY FUND

General Fund	\$1,800,723	\$1,876,411	\$2,256,498	\$2,216,562	\$2,406,235	\$2,468,013
TOTAL EXPENDITURES	\$1,800,723	\$1,876,411	\$2,256,498	\$2,216,562	\$2,406,235	\$2,468,013

EXPENDITURES BY DIVISION

County Manager - 11400	\$956,841	\$998,462	\$1,262,830	\$1,238,917	\$1,238,917	\$1,326,572
Risk Management - 11500	137,965	120,108	142,698	165,447	165,447	165,220
Central Services - 11900	243,749	308,302	258,373	243,754	243,754	296,866
Youth Initiative - 19250	239,291	218,822	269,242	301,394	301,394	322,671
Veterans Services - 41400	59,281	54,490	59,923	66,950	66,950	156,584
Audit Services - 802012	151,500	167,400	197,550	200,100	338,935	200,100
Veterans Assistance Grant - 861018	12,096	8,826	5,420	0	4,681	0
FEMA Vaccine Distribution - 890101	0	0	60,462	0	46,157	0
TOTAL EXPENDITURES	\$1,800,723	\$1,876,411	\$2,256,498	\$2,216,562	\$2,406,235	\$2,468,013

EXPENDITURES BY CATEGORY

Personnel Services	\$1,429,764	\$1,417,180	\$1,743,081	\$1,724,089	\$1,724,089	\$1,998,782
Operating Overhead	370,960	459,231	513,417	492,473	682,146	469,231
TOTAL EXPENDITURES	\$1,800,723	\$1,876,411	\$2,256,498	\$2,216,562	\$2,406,235	\$2,468,013
General Fund Support	\$1,543,009	\$1,681,874	\$1,981,876	\$2,010,812	\$2,195,804	\$2,262,263

County Attorney

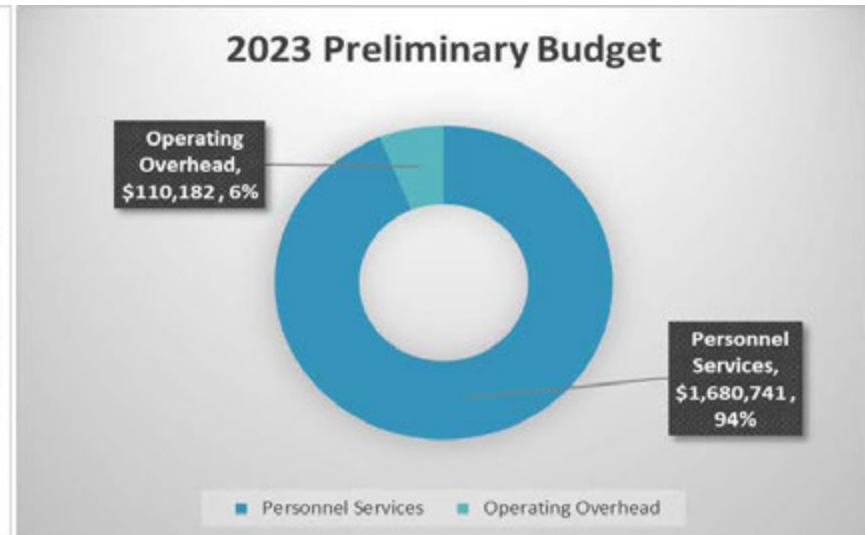
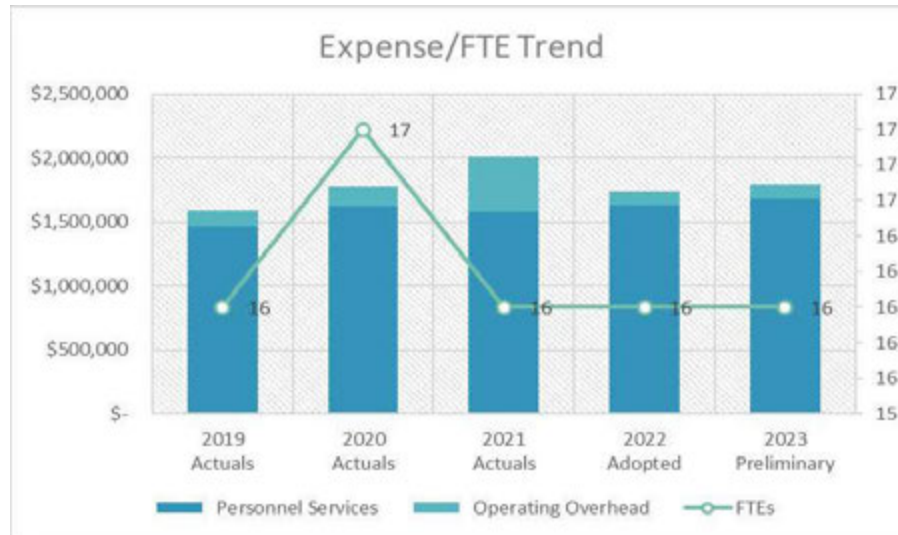
100 Third Street, Castle Rock, CO 80104

Division Description and Mission

The County Attorney's Office provides legal advice and representation for the Board of County Commissioners. The County Attorney, with the approval of the Board of County Commissioners, also advises and represents all other Douglas County elected officials, the County Manager, department and division heads, and appointed commissions, boards, and committees.

Mission Statement:

The County Attorney's Office mission is to provide the highest quality legal services to the Board of County Commissioners, elected officials, appointed officials, and staff.



County Attorney

100 Third Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURES BY FUND

General Fund	\$ 1,588,907	\$ 1,776,379	\$ 2,004,928	\$ 1,737,687	\$ 1,737,687	\$ 1,790,923
TOTAL EXPENDITURES	\$ 1,588,907	\$ 1,776,379	\$ 2,004,928	\$ 1,737,687	\$ 1,737,687	\$ 1,790,923

EXPENDITURES BY DIVISION

County Attorney - 11200	\$ 1,588,907	\$ 1,776,379	\$ 2,004,928	\$ 1,737,687	\$ 1,737,687	\$ 1,790,923
TOTAL EXPENDITURES	\$ 1,588,907	\$ 1,776,379	\$ 2,004,928	\$ 1,737,687	\$ 1,737,687	\$ 1,790,923

EXPENDITURES BY CATEGORY

Personnel Services	\$ 1,463,416	\$ 1,622,518	\$ 1,579,044	\$ 1,627,827	\$ 1,627,827	\$ 1,680,741
Operating Overhead	125,491	153,861	425,884	109,860	109,860	110,182
TOTAL EXPENDITURES	\$ 1,588,907	\$ 1,776,379	\$ 2,004,928	\$ 1,737,687	\$ 1,737,687	\$ 1,790,923
General Fund Support	\$ 1,588,907	\$ 1,776,379	\$ 2,004,928	\$ 1,737,687	\$ 1,737,687	\$ 1,790,923

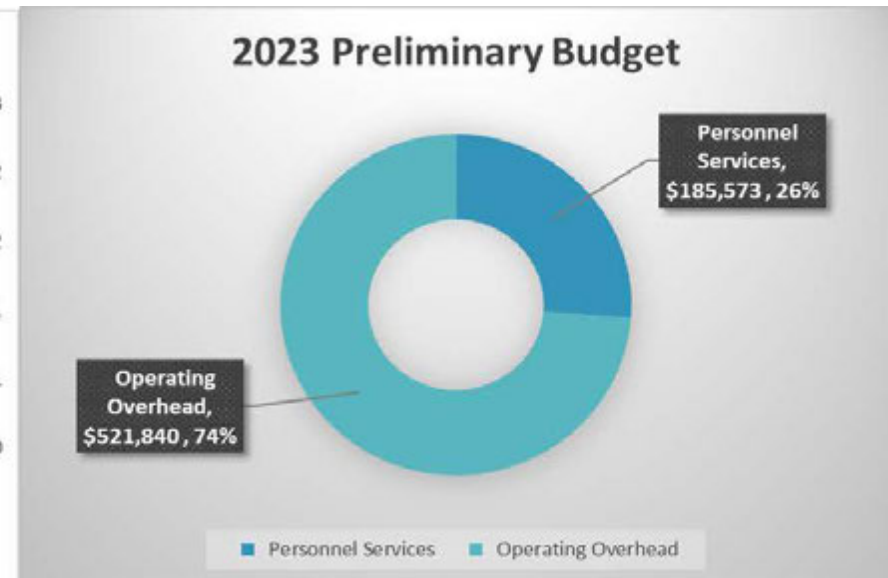
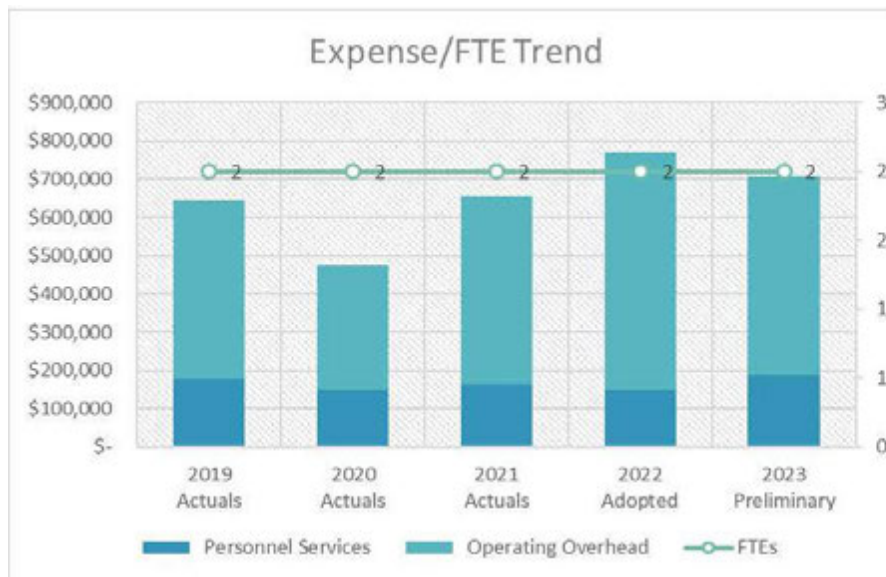
County Fair and Rodeo

Tim Hallmark

500 Fairgrounds Drive, Castle Rock, CO 80104

Division Description and Mission

The Douglas County Fair and Rodeo continues to be a family tradition for the residents of Douglas County, Colorado. Highlights include two entertainment stages, three Professional Rodeo Cowboy Association Rodeos, xtreme bulls, carnival, antique tractor pull, mutton bustin', stick horse rodeo, pancake breakfast, 4-H and Future Farmers of America exhibits - including livestock, projects and the jr. livestock sale.



County Fair and Rodeo

Tim Hallmark

500 Fairgrounds Drive, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	371,495	197,539	515,278	519,700	519,700	763,900
Miscellaneous Revenues	150	29,770	2,025	0	0	0
TOTAL REVENUES	\$ 371,645	\$ 227,309	\$ 517,303	\$ 519,700	\$ 519,700	\$ 763,900
EXPENDITURES BY FUND						
General Fund	\$ 646,132	\$ 476,255	\$ 656,692	\$ 769,314	\$ 769,314	\$ 707,413
TOTAL EXPENDITURES	\$ 646,132	\$ 476,255	\$ 656,692	\$ 769,314	\$ 769,314	\$ 707,413
EXPENDITURES BY DIVISION						
County Fair - 55250	\$ 646,132	\$ 476,255	\$ 656,692	\$ 769,314	\$ 713,605	\$ 707,413
Event Stimulus 2022 Fair & Rodeo - 861029	0	0	0	0	55,709	0
TOTAL EXPENDITURES	\$ 646,132	\$ 476,255	\$ 656,692	\$ 769,314	\$ 769,314	\$ 707,413
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 177,843	\$ 148,963	\$ 162,807	\$ 148,765	\$ 148,765	\$ 185,573
Operating Overhead	468,289	327,292	493,884	620,549	620,549	521,840
TOTAL EXPENDITURES	\$ 646,132	\$ 476,255	\$ 656,692	\$ 769,314	\$ 769,314	\$ 707,413
General Fund Support	\$ 274,488	\$ 248,945	\$ 139,389	\$ 249,614	\$ 249,614	\$ (56,487)

Emergency Management

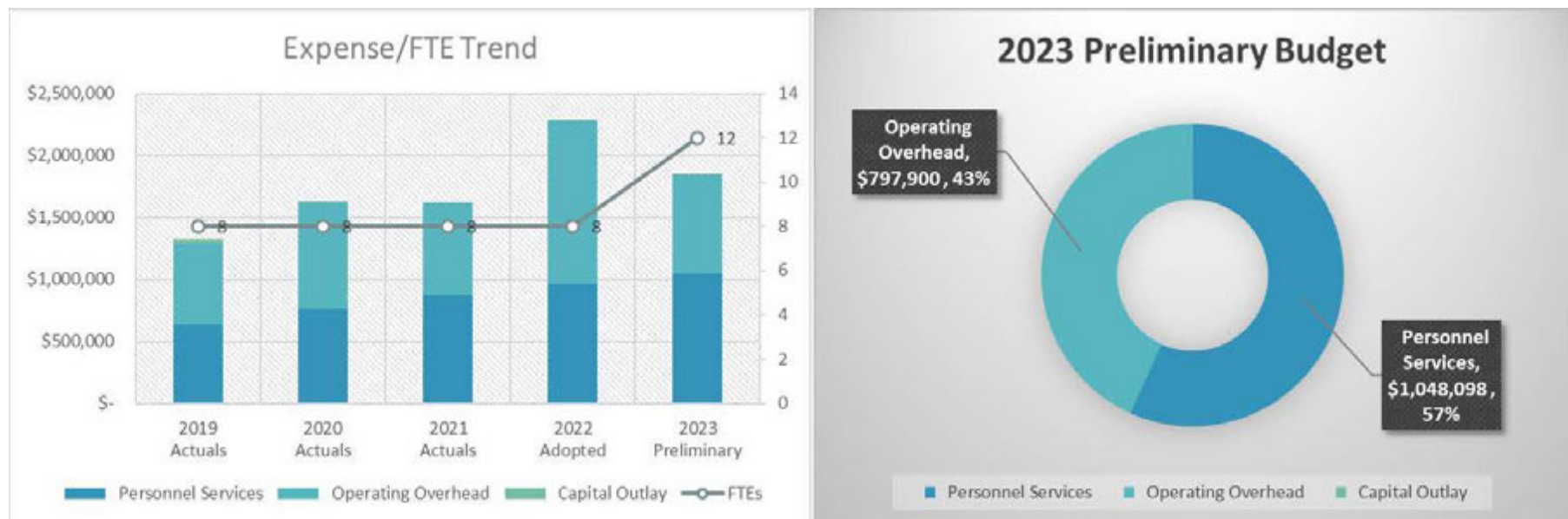
Debrah Schnackenberg

100 Third Street, Castle Rock, CO 80104

Division Description and Mission

The Douglas County Office of Emergency/Disaster is the main hub for the coordination of disaster management and training; homeland security; emergency preparedness and education; multi-agency cooperation; and emergency medical and trauma system coordination within the County.

The County works in cooperation with other agencies including the Douglas County Sheriff's Office, Health Department, Public Works, and various municipal and district Fire/Rescue and Police Departments.



Emergency Management

Debrah Schnackenberg

100 Third Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Licenses and Permits	\$ 3,750	\$ 5,650	\$5,250	\$6,000	\$6,000	\$6,000
Miscellaneous Revenues	5,570	9,907	1,800	0	0	25,000
TOTAL REVENUES	\$ 9,320	\$ 15,557	\$ 7,050	\$ 6,000	\$ 6,000	\$ 31,000
EXPENDITURES BY FUND						
General Fund	\$ 1,322,274	\$ 1,628,867	\$ 1,622,040	\$ 2,284,750	\$ 2,354,057	\$ 1,845,998
TOTAL EXPENDITURES	\$ 1,322,274	\$ 1,628,867	\$ 1,622,040	\$ 2,284,750	\$ 2,354,057	\$ 1,845,998
EXPENDITURES BY DIVISION						
County Emergency / Disaster Fund - 19270	\$0	\$0	\$0	\$ 500,000	\$ 500,000	\$0
County Emergency Preparedness - 19275	564,907	755,465	663,397	718,400	768,400	688,900
Emergency Management - 21700	757,367	873,402	958,642	1,066,350	1,085,657	1,135,298
Emergency Services Unit - 21750	0	0	0	0	0	21,800
TOTAL EXPENDITURES	\$ 1,322,274	\$ 1,628,867	\$ 1,622,040	\$ 2,284,750	\$ 2,354,057	\$ 1,845,998
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 639,763	\$ 760,445	\$ 876,704	\$ 960,772	\$ 960,772	\$ 1,048,098
Operating Overhead	646,517	857,367	745,336	1,323,978	1,393,285	797,900
Capital Outlay	35,994	11,055	0	0	0	0
TOTAL EXPENDITURES	\$ 1,322,274	\$ 1,628,867	\$ 1,622,040	\$ 2,284,750	\$ 2,354,057	\$ 1,845,998
General Fund Support	\$ 1,312,954	\$ 1,613,310	\$ 1,614,990	\$ 2,278,750	\$ 2,348,057	\$ 1,814,998

Facilities

Tim Hallmark

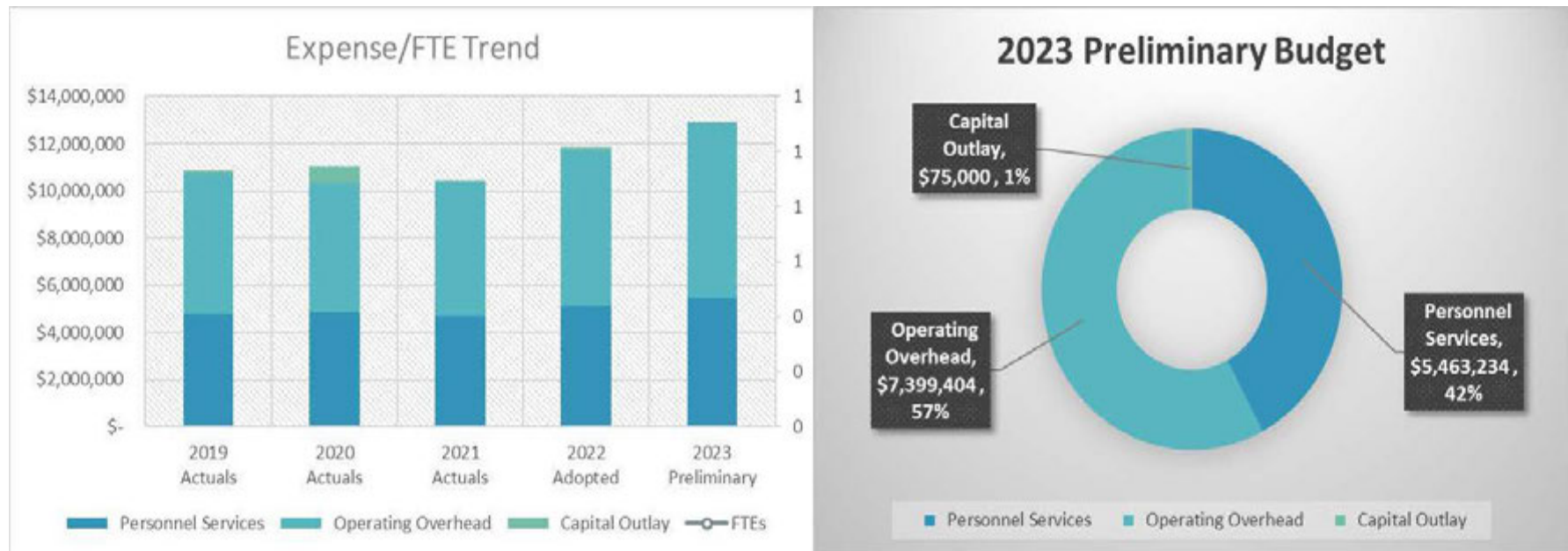
3026 North Industrial Way, Castle Rock, CO 80109

Division Description and Mission

Facilities currently manages 33 buildings/sites across 844 square miles. Our facilities house multiple functions, supporting all county departments and a current county population of 346,000. One of our core missions is to provide safe, secure, comfortable, efficient and sustainable environments for citizens and employees.

Mission Statement:

- Provide a safe, secure, comfortable, efficient sustainable environment for citizens and employees.
- Manage all Douglas County Facilities including the Douglas County Fairgrounds and Events Center
- Manage County building construction projects
- Prepare and implement annual budget and continue implementation and updates of the Facilities Master Plan
- Facilities Maintenance – planned and unplanned maintenance
- Procure supplies, equipment, materials and services to protect our capital investments
- Address environmental concerns for Facilities by developing policies and procedures pertaining to environmental and sustainable initiatives



Facilities

Tim Hallmark

3026 North Industrial Way, Castle Rock, CO 80109

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Charges for Services	\$ 328,975	\$ 108,417	\$ 241,713	\$ 200,000	\$ 200,000	\$248,500
Miscellaneous Revenues	62,570	44,054	73,984	21,000	21,000	24,500
Transfer from Justice Center Sales & Use Tax	2,802,155	2,229,234	2,999,726	2,809,446	2,809,446	3,754,611
TOTAL REVENUES	\$ 3,193,700	\$ 2,381,705	\$ 3,315,423	\$ 3,030,446	\$ 3,030,446	\$ 4,027,611
EXPENDITURES BY FUND						
General Fund	\$ 10,863,582	\$ 11,024,354	\$ 10,429,827	\$ 11,849,447	\$ 12,111,299	\$ 12,937,638
TOTAL EXPENDITURES	\$ 10,863,582	\$ 11,024,354	\$ 10,429,827	\$ 11,849,447	\$ 12,111,299	\$ 12,937,638
EXPENDITURES BY DIVISION						
Facilities Administration - 19100	\$ 3,282,851	\$ 3,066,427	\$ 3,075,882	\$ 3,564,193	\$ 3,592,263	\$3,760,142
Facilities Management - 19125	2,496,571	2,462,973	2,304,175	2,537,009	2,537,009	2,674,709
Justice Center Facility Management - 19150	3,251,271	3,068,375	3,192,072	3,448,166	3,448,166	4,094,692
Highlands Ranch Substation Facility - 19175	301,923	258,069	266,134	395,233	395,233	420,522
Unified Metropolitan Forensic - 19180	243,371	206,885	208,344	304,868	304,868	330,384
Fairground Operations - 55200	1,287,595	1,285,274	1,383,221	1,599,978	1,599,978	1,657,189
Historic Preservation Property - 870064	0	676,351	0	0	0	0
Moore Road Project - 802017	0	0	0	0	89,782	0
Health Department Projects - 870065	0	0	0	0	144,000	0
TOTAL EXPENDITURES	\$ 10,863,582	\$ 11,024,354	\$ 10,429,827	\$ 11,849,447	\$ 12,111,299	\$ 12,937,638
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 4,802,333	\$ 4,858,241	\$ 4,699,529	\$ 5,096,833	\$ 5,096,833	\$ 5,463,234
Operating Overhead	5,922,951	5,477,713	5,671,498	6,648,114	6,765,966	7,399,404
Capital Outlay	138,298	688,400	58,799	104,500	248,500	75,000
TOTAL EXPENDITURES	\$ 10,863,582	\$ 11,024,354	\$ 10,429,827	\$ 11,849,447	\$ 12,111,299	\$ 12,937,638
General Fund Support	\$ 7,669,883	\$ 8,642,650	\$ 7,114,404	\$ 8,819,001	\$ 9,080,853	\$ 8,910,027

Finance

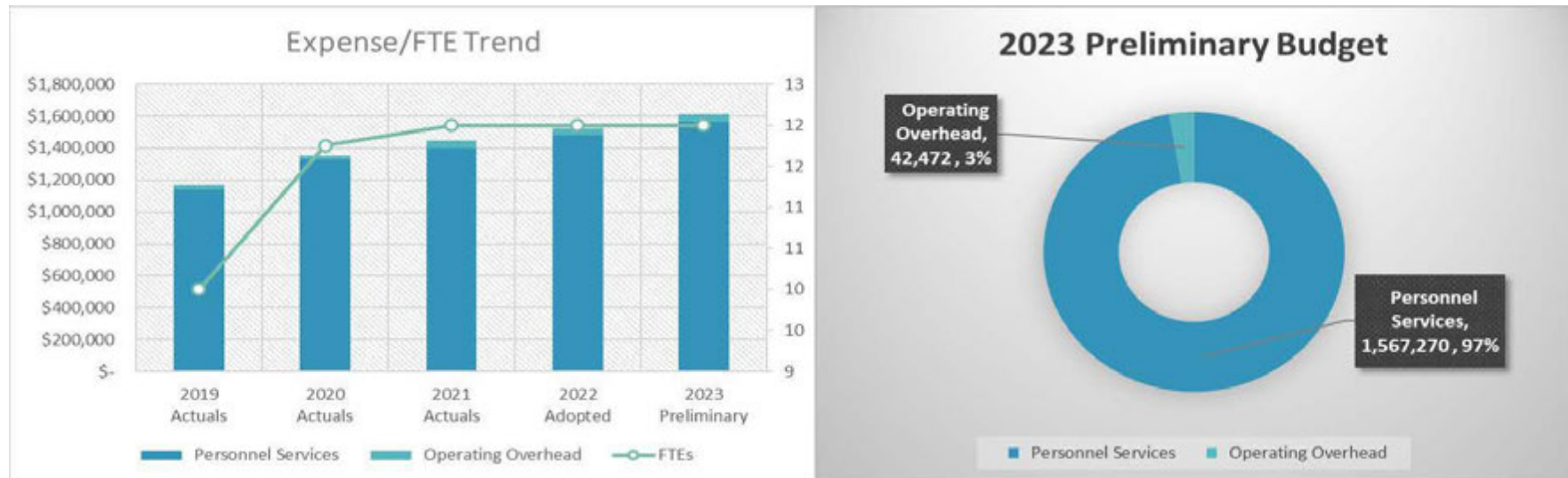
Andrew Copland

100 Third Street, Castle Rock, CO 80104

Division Description and Mission

Mission Statement:

- Promoting a culture of accountability and ethical conduct.
- Ensuring compliance through adequate internal controls for the purpose of safeguarding resources and minimizing liabilities.
- Valuing the contributions of our employees and encouraging their professional growth and development.
- Analyzing information to forecast trends and assist in decision making.
- Fostering an environment of open communication, education, cooperation and service.
- Providing timely and accurate financial reports.
- Leading local government through the development of innovative financial solutions.



Finance

Andrew Copland

100 Third Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Miscellaneous Revenues	\$ 261,325	\$ 738	\$ 266,186	\$ 132,900	\$ 132,900	\$ 137,700
Transfer from RMHIDTA	24,265	24,229	23,606	1,900	1,900	1,900
TOTAL REVENUES	\$ 285,590	\$ 24,967	\$ 289,792	\$ 134,800	\$ 134,800	\$ 139,600
EXPENDITURES BY FUND						
General Fund	\$ 1,171,013	\$ 1,354,898	\$ 1,444,680	\$ 1,524,392	\$ 1,524,392	\$ 1,609,742
TOTAL EXPENDITURES	\$ 1,171,013	\$ 1,354,898	\$ 1,444,680	\$ 1,524,392	\$ 1,524,392	\$ 1,609,742
EXPENDITURES BY DIVISION						
Finance Administration - 15100	\$ 1,171,013	\$ 1,354,898	\$ 1,444,680	\$ 1,524,392	\$ 1,524,392	\$ 1,609,742
TOTAL EXPENDITURES	\$ 1,171,013	\$ 1,354,898	\$ 1,444,680	\$ 1,524,392	\$ 1,524,392	\$ 1,609,742
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 1,140,814	\$ 1,330,613	\$ 1,400,951	\$ 1,481,920	\$ 1,481,920	\$ 1,567,270
Operating Overhead	30,199	24,285	43,729	42,472	42,472	42,472
TOTAL EXPENDITURES	\$ 1,171,013	\$ 1,354,898	\$ 1,444,680	\$ 1,524,392	\$ 1,524,392	\$ 1,609,742
General Fund Support	\$ 885,423	\$ 1,329,931	\$ 1,154,889	\$ 1,389,592	\$ 1,389,592	\$ 1,470,142

Fleet

Tim Hallmark

3030 North Industrial Way, Castle Rock, CO 80109

Division Description and Mission

The Fleet Division manages and maintains over 1,200 assets. The fleet contains vehicles ranging from motorcycles to heavy construction equipment. Light equipment accounts for approximately one-third of the fleet and consists of sedans and pickup trucks operated by various County departments. Heavy equipment operated by Public Works staff accounts for approximately one-third of the fleet which consists of heavy construction and snow removal equipment. Law enforcement accounts for the remaining third of the fleet and consists of marked/unmarked patrol units, investigation vehicles and special purpose vehicles.

Mission Statement:

- Providing preventive maintenance and repair services to ensure a safe and efficient County fleet at a competitive cost
- Asset management including replacement planning, spec writing, acquisitions of all vehicles and equipment, new equipment up-fit and used equipment disposal
- Fleet fueling services in nine locations including inventory management, fuel acquisition, tracking utilization, and state regulatory requirements for fuel sites
- Administering in-house warranty program for Ford, General Motors, Dodge Chrysler, Jeep, Western Star and Freightliner
- Procuring and maintain records on all County vehicle license plates and emissions
- Performing all heavy-duty emissions testing through self-certifications program



Fleet

Tim Hallmark

3030 North Industrial Way, Castle Rock, CO 80109

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Miscellaneous Revenues	\$ 21,627	\$ 7,474	\$ 11,124	\$ 5,000	\$ 5,000	\$ 5,000
Gain / Loss on Sale of Assets	438,483	450,588	207,786	0	0	0
TOTAL REVENUES	\$ 460,110	\$ 458,061	\$ 218,910	\$ 5,000	\$ 5,000	\$ 5,000
EXPENDITURES BY FUND						
General Fund	\$ 1,699,715	\$ 1,652,656	\$ 1,867,096	\$ 3,012,160	\$ 3,012,160	\$ 2,523,289
TOTAL EXPENDITURES	\$ 1,699,715	\$ 1,652,656	\$ 1,867,096	\$ 3,012,160	\$ 3,012,160	\$ 2,523,289
EXPENDITURES BY DIVISION						
Fleet Maintenance - 19910	\$ 1,590,427	\$ 1,556,698	\$ 1,748,786	\$ 2,914,070	\$ 2,914,070	\$ 2,424,159
Fleet - Car Wash Facility - 19920	109,288	95,959	118,309	98,090	98,090	99,130
TOTAL EXPENDITURES	\$ 1,699,715	\$ 1,652,656	\$ 1,867,096	\$ 3,012,160	\$ 3,012,160	\$ 2,523,289
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 2,040,495	\$ 1,952,643	\$ 1,972,089	\$ 2,356,110	\$ 2,356,110	\$ 2,555,144
Operating Overhead	(391,598)	(353,515)	(119,187)	656,050	656,050	(31,855)
Capital Outlay	50,818	53,528	14,193	0	0	0
TOTAL EXPENDITURES	\$ 1,699,715	\$ 1,652,656	\$ 1,867,096	\$ 3,012,160	\$ 3,012,160	\$ 2,523,289
General Fund Support	\$ 1,239,605	\$ 1,194,595	\$ 1,648,186	\$ 3,007,160	\$ 3,007,160	\$ 2,518,289

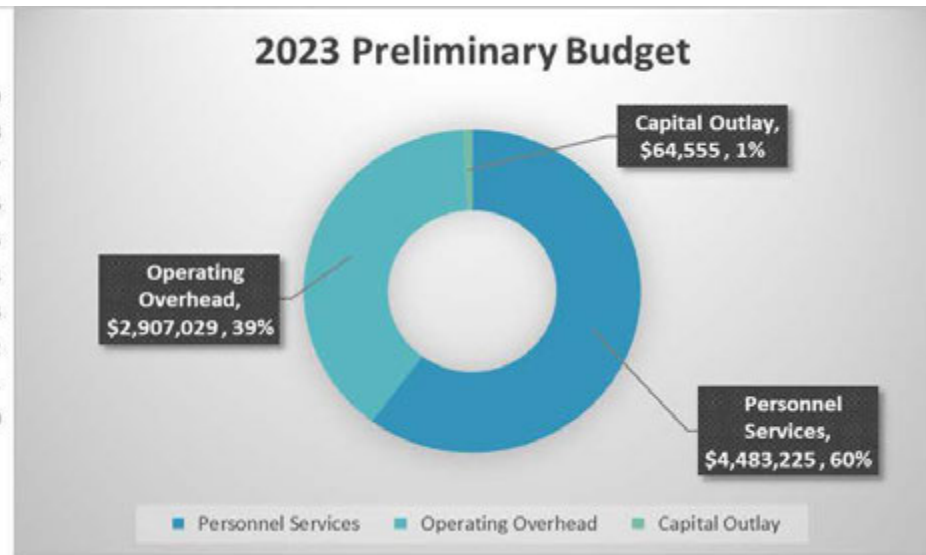
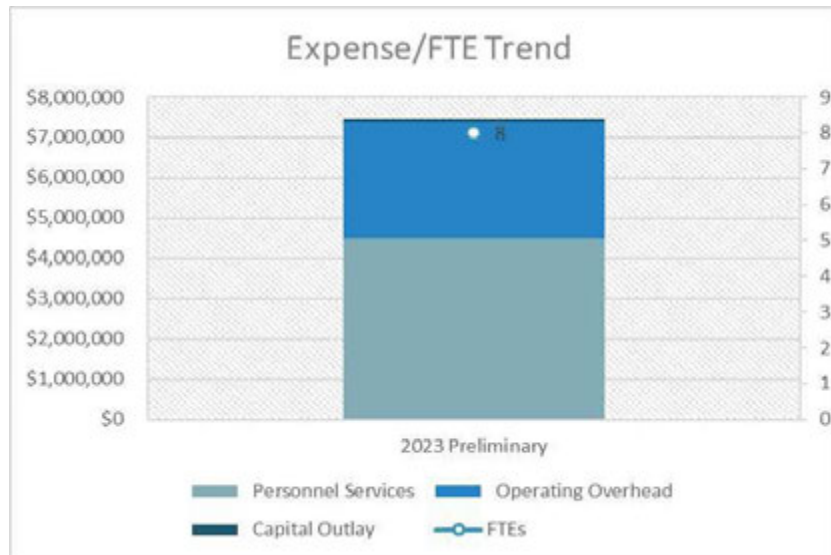
Health

Michael Hill

301 Wilcox Street, Castle Rock, CO 80104

Division Description and Mission

The Health Department will be in its first year of existence in 2023 and will provide health services to 373,000 residents. We offer programs ranging from birth certificates, immunizations, health care referrals to restaurant inspections and infectious disease investigations.



Health

Michael Hill

301 Wilcox Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Intergovernmental	\$0	\$0	\$0	\$0	\$ 5,280,467	\$ 4,537,467
Charges for Services	0	0	0	0	0	846,100
Transfer from General Fund	0	0	0	0	0	2,071,242
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$ 5,280,467	\$ 7,454,809

EXPENDITURES BY FUND

Health Fund	\$0	\$0	\$0	\$0	\$ 5,280,467	\$ 7,454,809
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$ 5,280,467	\$ 7,454,809

EXPENDITURES BY DIVISION

Administration - 46100	\$0	\$0	\$0	\$0	\$ 994,981	\$ 1,830,073
Emergency Preparedness - 46200	0	0	0	0	4,285,486	2,450,480
Environmental Health - 46300	0	0	0	0	0	1,654,009
Community Health - 46400	0	0	0	0	0	1,520,247
COVID 19 ELC Funding - 861593	0	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$ 5,280,467	\$ 7,454,809

EXPENDITURES BY CATEGORY

Personnel Services	\$0	\$0	\$0	\$0	\$0	\$ 4,483,225
Operating Overhead	0	0	0	0	5,280,467	2,907,029
Capital Outlay	0	0	0	0	0	64,555
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$ 5,280,467	\$ 7,454,809
General Fund Support	\$0	\$0	\$0	\$0	\$0	\$2,071,242

Human Resources

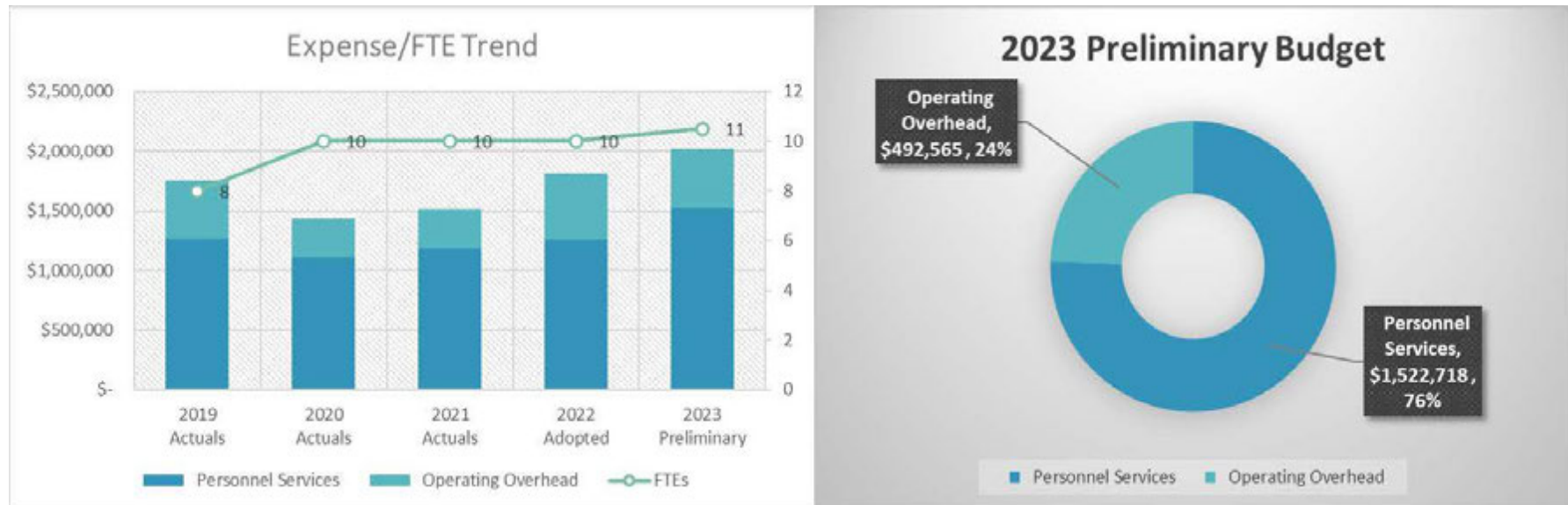
Laura Leary

100 Third Street, Castle Rock, CO 80104

Division Description and Mission

Mission Statement:

- Stewardship of our Human Resources by honoring confidentiality, being honest, objective, proactive and responsive, and providing a supportive, knowledgeable sounding board to all who seek our assistance
- Strategic Focus by designing and implementing strategies that advance the County's vision and mission
- Service Excellence by providing quality, timely service that exceeds expectations and promotes an environment of education and learning
- Effective Communication by listening, learning and responding in a consistent manner to reach understanding and achieve effective solutions
- Collaborative Partnership by creating an environment of teamwork and collaboration for building effective working relationships
- Continuous Advancement by fostering innovation and advancing change efforts that lead to performance excellence



Human Resources

Laura Leary

100 Third Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Miscellaneous Revenues	\$ 137,270	\$ 206,830	\$ 148,771	\$ 111,000	\$ 111,000	\$ 115,000
TOTAL REVENUES	\$ 137,270	\$ 206,830	\$ 148,771	\$ 111,000	\$ 111,000	\$ 115,000
EXPENDITURES BY FUND						
General Fund	\$ 1,752,295	\$ 1,434,472	\$ 1,514,823	\$ 1,816,911	\$ 1,883,081	\$ 2,015,283
TOTAL EXPENDITURES	\$ 1,752,295	\$ 1,434,472	\$ 1,514,823	\$ 1,816,911	\$ 1,883,081	\$ 2,015,283
EXPENDITURES BY DIVISION						
Human Resources - Administration - 17100	\$ 1,546,601	\$ 1,397,459	\$ 1,472,124	\$ 1,653,822	\$ 1,719,992	\$ 1,922,194
Human Resources - Employee Org & Development - 17200	205,694	37,013	42,700	163,089	163,089	93,089
TOTAL EXPENDITURES	\$ 1,752,295	\$ 1,434,472	\$ 1,514,823	\$ 1,816,911	\$ 1,883,081	\$ 2,015,283
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 1,269,216	\$ 1,107,995	\$ 1,177,142	\$ 1,254,346	\$ 1,309,516	\$ 1,522,718
Operating Overhead	483,078	326,476	337,681	562,565	573,565	492,565
TOTAL EXPENDITURES	\$ 1,752,295	\$ 1,434,472	\$ 1,514,823	\$ 1,816,911	\$ 1,883,081	\$ 2,015,283
General Fund Support	\$ 1,615,025	\$ 1,227,642	\$ 1,366,052	\$ 1,705,911	\$ 1,772,081	\$ 1,900,283

Human Services

Daniel Makelky

4400 Castleton Court, Castle Rock, CO 80109

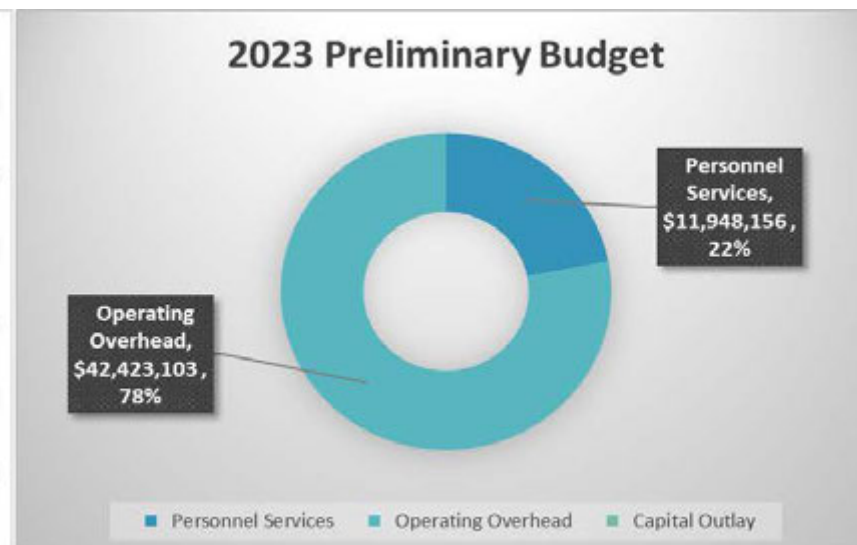
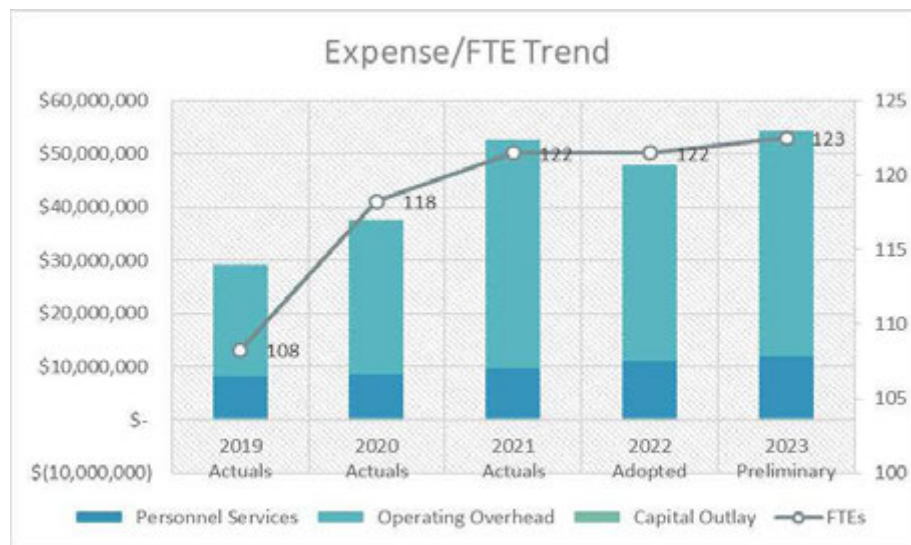
Division Description and Mission

Our vision is an informed community that is safe, connected and thriving.

Mission Statement:

To engage and partner with our community to achieve safety and self-sufficiency. The values of the Department are:

- Integrity – the Department holds itself to honesty and ethical professionalism without compromise in all aspects of work
- Respect – the Department values, appreciates, and treats each person with dignity
- Accountability – the Department measures, evaluates and follows through. We do what we say
- Compassion – the Department establishes connections with others that motivate us to serve
- Innovation – the Department encourages creativity in continual improvement and progressive practices
- Collaboration – the Department approaches their work by engaging others to obtain effective and optimal outcomes



Human Services

Daniel Makelky

4400 Castleton Court, Castle Rock, CO 80109

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Property Taxes	\$ 2,004,213	\$ 2,258,222	\$ 2,314,318	\$ 3,026,600	\$ 3,026,600	\$ 3,031,900
Intergovernmental	25,142,107	32,012,297	46,334,307	40,904,540	42,532,079	47,627,635
Miscellaneous Revenues	740,987	698,215	876,902	710,000	1,383,750	875,000
Operating Transfer - General Fund	1,291,477	2,172,752	3,908,576	2,095,731	2,095,731	2,079,428
TOTAL REVENUES	\$ 29,178,784	\$ 37,141,485	\$ 53,434,103	\$ 46,736,871	\$ 49,038,160	\$ 53,613,963

EXPENDITURES BY FUND

Human Services Fund	\$ 29,213,712	\$ 37,416,588	\$ 52,745,578	\$ 47,935,076	\$ 50,740,211	\$ 54,371,259
TOTAL EXPENDITURES	\$ 29,213,712	\$ 37,416,588	\$ 52,745,578	\$ 47,935,076	\$ 50,740,211	\$ 54,371,259

EXPENDITURES BY DIVISION

Fund Administration - 44000	\$ 3,915	\$ 3,920	\$ 23,223	\$0	\$ 311,800	\$ 168,047
Administration Block Grant - 44100	3,980,237	5,286,759	5,988,187	5,668,058	5,861,099	6,258,340
Adult Protection - 44150	311,695	321,085	374,641	559,542	559,542	530,134
Juvenile Justice Services / 1451 - 44175	81,711	105,677	287,704	449,946	449,946	307,608
Non-Block Grant Assistance - 44200	1,010,276	965,383	994,869	1,673,305	1,673,305	1,731,834
Food Assistance Program - 44250	6,850,352	12,845,940	26,143,961	18,000,000	18,000,000	22,500,000
Employment First - 44275	59,735	72,567	83,265	99,141	99,141	251,773
Core Services - 44300	1,576,932	1,166,816	1,147,258	1,751,501	1,810,877	1,290,062
TANF Block Grant - 44400	1,487,659	1,901,717	1,909,015	2,153,884	2,238,686	1,969,047
Child Welfare - 44500	9,396,475	8,848,548	8,945,346	10,870,434	13,003,317	10,820,944
Child Welfare Additional Allocation - 44550	1,057,111	1,520,148	1,606,604	1,875,259	1,898,492	2,045,248
Child Care - 44600	2,160,908	2,797,332	3,821,008	3,422,404	3,422,404	4,752,961
LEAP - 44800	211,160	515,325	423,673	425,000	425,000	750,000
Child Support Enforcement - 44900	862,135	958,487	996,825	986,602	986,602	995,260
SAMHSA Funds - 804001	0	2,200	0	0	0	0
Title IV-E Waiver Demo Project - 861552	163,411	104,685	0	0	0	0
TOTAL EXPENDITURES	\$ 29,213,712	\$ 37,416,588	\$ 52,745,578	\$ 47,935,076	\$ 50,740,211	\$ 54,371,259

Human Services

Daniel Makelky

4400 Castleton Court, Castle Rock, CO 80109

EXPENDITURES BY CATEGORY

Personnel Services	\$	8,230,692	\$	8,680,761	\$	9,613,528	\$	11,053,978	\$	11,832,423	\$	11,948,156
Operating Overhead		20,983,035		28,735,824		43,132,050		36,881,098		38,811,309		42,423,103
Capital Outlay		(16)		3		0		0		96,479		0
TOTAL EXPENDITURES	\$	29,213,712	\$	37,416,588	\$	52,745,578	\$	47,935,076	\$	50,740,211	\$	54,371,259



Information Technology

John Huber

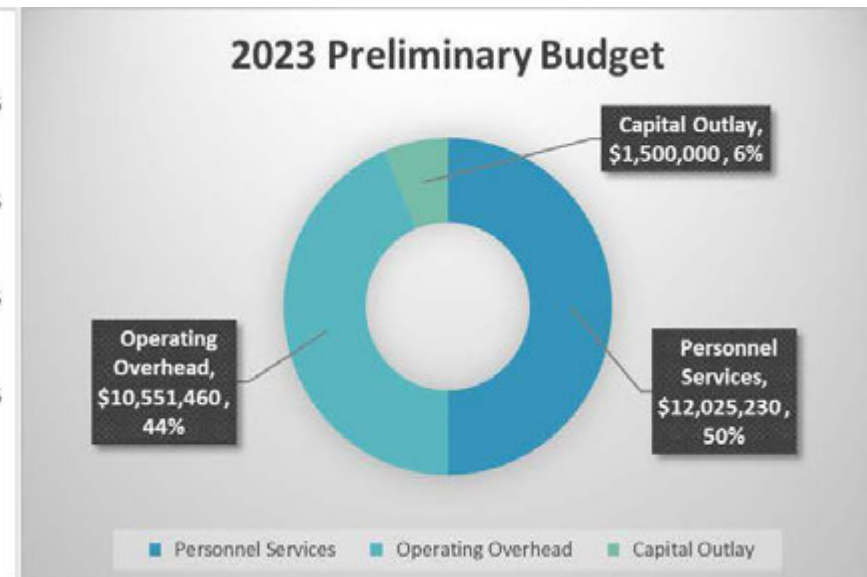
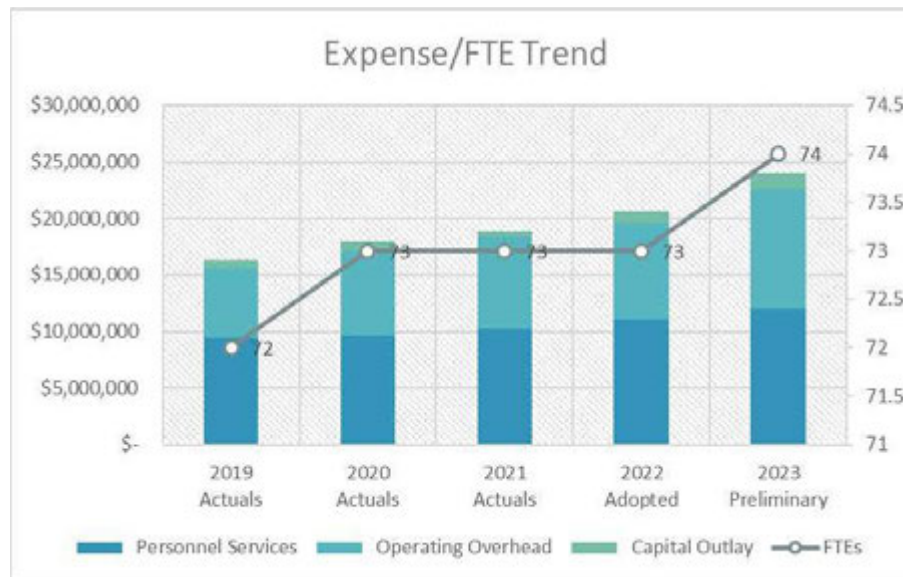
100 Third Street, Castle Rock, CO 80104

Division Description and Mission

Douglas County's Department of Information Technology plays an integral role in County operations by developing, integrating and maintaining innovative information systems and services. IT provides service to all Douglas County departments and offices, as well as selected services to local municipalities.

Services:

- Delivering on the promise of technology
- Balance IT Services with Organizational Needs and Funding Priorities
- Acquire, Retain and Develop Qualified Staff
- Protect County Data and Systems
- Extend Electronic Services
- Establish and Conform to Enterprise Technology Standards



Information Technology

John Huber

100 Third Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Charges for Services	\$ 633	\$ 320	\$ 40	\$0	\$0	\$0
Miscellaneous Revenues	229,478	194,067	75,000	0	0	0
Transfer from Justice Center Sales & Use Tax	0	438,048	0	0	0	0
Transfer from Road & Bridge Fund	107,000	107,000	107,000	107,000	107,000	107,000
TOTAL REVENUES	\$ 337,111	\$ 739,435	\$ 182,040	\$ 107,000	\$ 107,000	\$ 107,000

EXPENDITURES BY FUND

General Fund	\$ 16,318,884	\$ 17,955,053	\$18,917,762	\$ 20,598,342	\$ 24,967,988	\$ 24,076,690
TOTAL EXPENDITURES	\$ 16,318,884	\$ 17,955,053	\$18,917,762	\$ 20,598,342	\$ 24,967,988	\$ 24,076,690

EXPENDITURES BY DIVISION

IT Administration - 18100	\$ 1,335,723	\$ 1,716,806	\$ 1,684,202	\$ 1,583,286	\$ 1,652,713	\$ 1,599,072
Program Management - 18200	2,353,176	2,213,299	2,194,917	2,338,292	2,220,298	1,831,601
Enterprise Resource Planning- 18150	(6,893)	0	0	0	0	0
Infrastructure and Ops - 18300	3,550,162	3,517,973	3,667,250	3,978,634	3,847,332	4,108,137
Application Services - 18400	3,218,938	3,479,397	4,120,422	4,562,375	4,989,070	5,877,125
Systems Support - 18500	143	0	0	0	0	0
IT Asset Management - 18650	3,499	2,733	0	0	0	0
Phone / Communications - 18800	0	0	51,173	0	0	0
Software Maintenance - 18900	3,430,154	4,198,667	4,545,635	5,135,755	5,921,861	5,160,755
LUCI Implementation - 800899	322	323	467	0	0	0
Technology Fund - 800900	1,623,695	1,808,049	1,699,974	2,000,000	4,404,254	4,000,000
Financial System Software Development - 802004	5,023	0	0	0	20,260	0
IT Infrastructure - 802009	804,942	1,017,806	953,722	1,000,000	1,912,200	1,500,000
TOTAL EXPENDITURES	\$ 16,318,884	\$ 17,955,053	\$18,917,762	\$ 20,598,342	\$ 24,967,988	\$ 24,076,690

Information Technology

John Huber

100 Third Street, Castle Rock, CO 80104

EXPENDITURES BY CATEGORY

Personnel Services	\$	9,446,922	\$	9,610,019	\$10,304,315	\$	11,071,977	\$	11,361,126	\$	12,025,230
Operating Overhead		6,115,242		7,578,645	8,042,379		8,526,365		11,749,145		10,551,460
Capital Outlay		756,720		766,389	571,069		1,000,000		1,857,717		1,500,000
TOTAL EXPENDITURES	\$	16,318,884	\$	17,955,053	\$18,917,762	\$	20,598,342	\$	24,967,988	\$	24,076,690
General Fund Support	\$	15,981,773	\$	17,215,618	\$18,735,722	\$	20,491,342	\$	24,860,988	\$	23,969,690



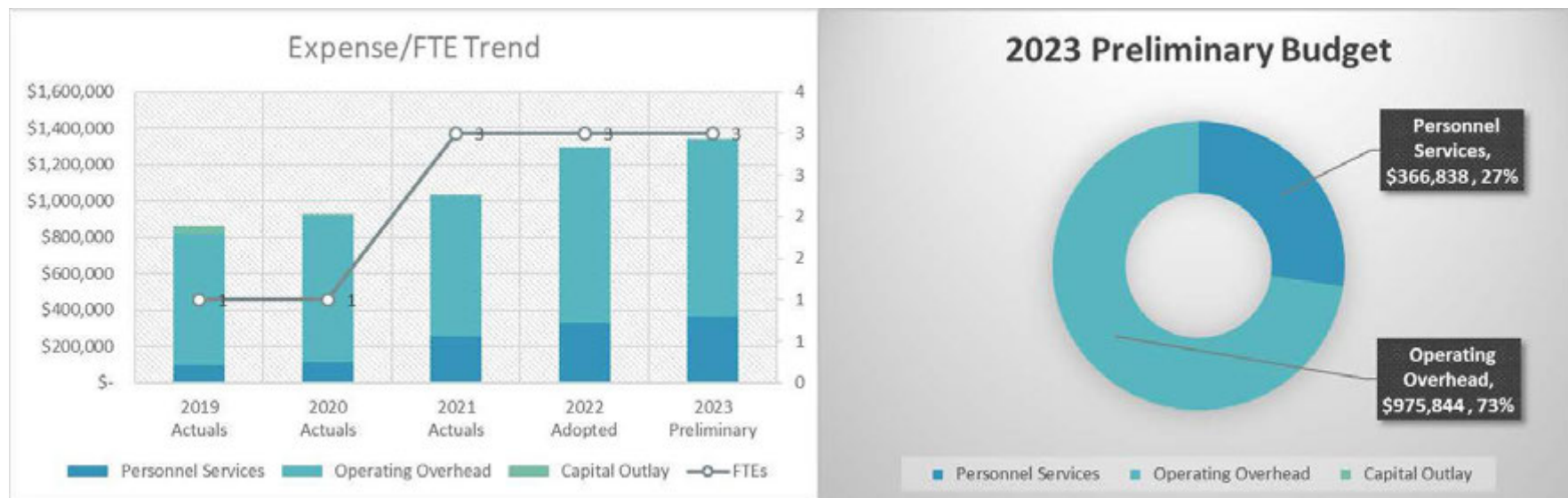
Mental Health Initiative

Barbara Drake

100 Third Street, Castle Rock, CO 80104

Division Description and Mission

The Douglas County Mental Health Initiative (DCMHI) was formed in 2014 at the request of the County Commissioners to address unmet mental health needs in the County. Today, the Initiative is made up of forty community partners working to develop an integrated system of mental health care so that people in need don't fall through the cracks. The Community Response Teams (CRT) are a key program of the DCMHI. These co-responder teams pair law enforcement and mental health clinicians to respond to 911 and unit to unit calls, as well as other referrals when mental health is the primary issue. The teams connect people with mental health services directly while avoiding the use of emergency departments and jail. Fire/EMS provides medical clearance when needed. Major CRT partners include Douglas County, Douglas County Sheriff's Office, Castle Rock Police and Fire/Rescue and South Metro Fire/Rescue, in cooperation with other municipal and district fire and police departments. The County and DCMHI also created the Mental Health Navigator and supports anti-stigma and community education efforts in partnership with DCMHI members. The collaborative effort to address complex community issues is one of the most valuable aspects of the DCMHI.



Mental Health Initiative

Barbara Drake

100 Third Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Intergovernmental	\$ 136,638	\$ 205,298	\$ 269,928	\$ 369,479	\$ 534,187	\$0
TOTAL REVENUES	\$ 136,638	\$ 205,298	\$ 269,928	\$ 369,479	\$ 534,187	\$0
EXPENDITURES BY FUND						
General Fund	\$ 865,164	\$ 931,076	\$ 1,036,367	\$ 1,296,061	\$ 2,646,197	\$ 1,342,682
TOTAL EXPENDITURES	\$ 865,164	\$ 931,076	\$ 1,036,367	\$ 1,296,061	\$ 2,646,197	\$ 1,342,682
EXPENDITURES BY DIVISION						
Mental Health Initiative - 802014	\$ 714,887	\$ 854,809	\$ 880,380	\$ 1,296,061	\$ 1,957,457	\$ 1,342,682
Community Mental Health Grant - 861566	150,276	76,267	155,987	0	524,032	0
Behavioral Health - ARAPA - 861591	0	0	0	0	164,708	0
TOTAL EXPENDITURES	\$ 865,164	\$ 931,076	\$ 1,036,367	\$ 1,296,061	\$ 2,646,197	\$ 1,342,682
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 96,625	\$ 116,259	\$ 254,831	\$ 326,588	\$ 326,588	\$ 366,838
Operating Overhead	723,745	803,417	781,536	969,473	2,319,609	975,844
Capital Outlay	44,794	11,400	0	0	0	0
TOTAL EXPENDITURES	\$ 865,164	\$ 931,076	\$ 1,036,367	\$ 1,296,061	\$ 2,646,197	\$ 1,342,682
General Fund Support	\$ 728,526	\$ 725,778	\$ 766,439	\$ 926,582	\$ 2,112,010	\$ 1,342,682

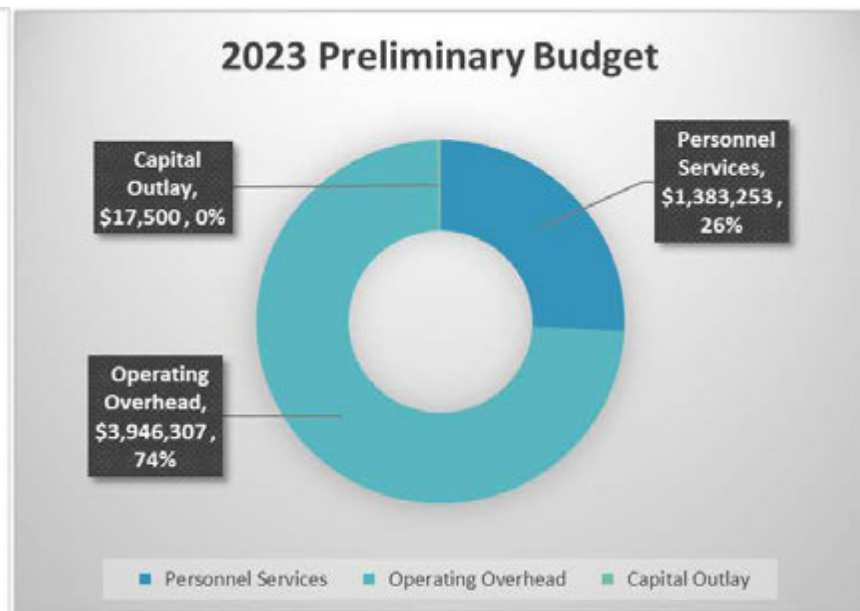
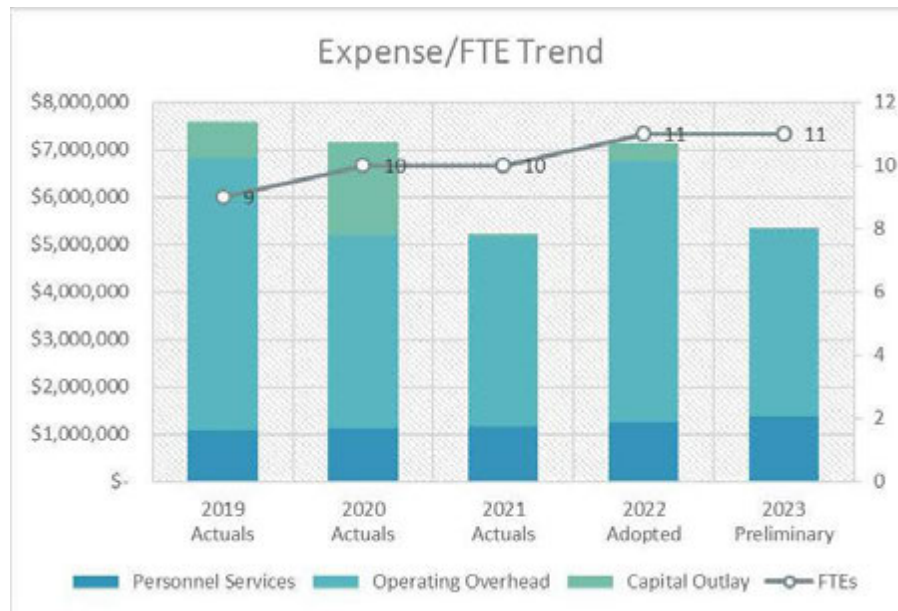
Open Space and Natural Resources

Dan Dertz , Interim Director

100 Third Street, Castle Rock, CO 80104

Division Description

Douglas County Division of Open Space and Natural Resources seeks to enhance the quality of life for residents by protecting wildlife habitat, natural resources, historic sites, scenic views and Douglas County's rural heritage while providing a wide range of compatible outdoor recreation and educational opportunities.



Open Space and Natural Resources

Dan Dertz , Interim Director

100 Third Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Taxes - Sales & Use	\$ 12,850,273	\$ 11,554,299	\$ 14,299,196	\$ 14,316,543	\$ 14,316,543	\$ 15,746,380
Intergovernmental	0	7,893	3,500,000	0	0	0
Earnings On Deposit - Parks Sales	461,027	405,198	248,167	100,000	100,000	\$ 200,000
Miscellaneous Revenues	190,132	1,220,070	179,939	25,000	25,000	30,000
Transfer from Capital Replacement Fund	12,381	0	0	95,000	95,000	0
Transfer from Debt Service Fund	0	0	0	0	0	91,473
TOTAL REVENUES	\$13,513,813	\$13,187,459	\$18,227,302	\$14,536,543	\$14,536,543	\$16,067,853

EXPENDITURES BY FUND

Open Space Sales & Use Tax Fund	\$ 7,592,726	\$ 7,149,816	\$ 5,217,632	\$ 7,138,830	\$ 7,606,843	\$ 5,347,060
TOTAL EXPENDITURES	\$ 7,592,726	\$ 7,149,816	\$ 5,217,632	\$ 7,138,830	\$ 7,606,843	\$ 5,347,060

EXPENDITURES BY DIVISION

Fund Admin - Open Space - 53000	\$0	\$0	\$0	\$ 150,000	\$ 152,550	\$ 168,133
Open Space Administration - 53100	424,295	567,852	471,012	638,851	638,851	788,017
Open Space Land Management - 53150	64,909	22,230	91,024	18,200	18,200	18,200
Open Space OSLTIP - 53200	1,987,774	0	0	0	0	0
Open Space Tax Acquisition - 53300	3,023,513	4,126,836	3,213,488	3,050,000	3,109,747	667,500
Open Space Major Maintenance - 53310	1,136,336	584,727	724,566	1,604,806	1,926,993	1,988,987
Open Space Patrol - 53320	132,772	99,009	109,465	92,454	192,741	185,974
Open Space Land Management (80%)- 53330	398,531	504,908	323,086	1,005,779	925,492	1,055,359
Prairie Canyon Ranch - 807000	0	0	0	0	56,357	0
Sandstone Ranch - 807011	189,663	1,013,024	52,987	206,000	213,172	86,000
Spruce Mtn. Open Space CWRR Grant - 861557	999	0	0	0	0	0
Natural Resources - 60100	233,935	231,231	232,004	372,740	372,740	388,890
TOTAL EXPENDITURES	\$ 7,592,726	\$ 7,149,816	\$ 5,217,632	\$ 7,138,830	\$ 7,606,843	\$ 5,347,060

Open Space and Natural Resources

Dan Dertz , Interim Director

100 Third Street, Castle Rock, CO 80104

EXPENDITURES BY CATEGORY

Personnel Services	\$	1,095,554	\$	1,133,017	\$	1,153,931	\$	1,251,852	\$	1,274,402	\$	1,383,253
Operating Overhead		5,727,831		4,072,121		3,996,043		5,490,039		5,508,571		3,946,307
Capital Outlay		769,340		1,944,678		67,658		396,939		823,870		17,500
TOTAL EXPENDITURES	\$	7,592,726	\$	7,149,816	\$	5,217,632	\$	7,138,830	\$	7,606,843	\$	5,347,060
General Fund Support	\$	233,935	\$	231,231	\$	232,004	\$	372,740	\$	372,740	\$	388,890

Other Governmental Services

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Property Taxes - Developmental Disabilities	\$ 6,409,271	\$ 7,218,319	\$ 7,388,291	\$ 8,075,600	\$ 8,075,600	\$ 8,104,000
Intergovernmental	3,186,376	3,246,241	3,698,156	3,705,300	3,705,300	225,000
TOTAL REVENUES	\$ 9,595,646	\$ 10,464,560	\$ 11,086,448	\$ 11,780,900	\$ 11,780,900	\$ 8,329,000
EXPENDITURES BY DIVISION						
Animal Control - 19220	\$ 109,651	\$ 93,991	\$ 82,863	\$ 150,000	\$ 150,000	\$ 150,000
Soil Conservation District - 60200	56,500	56,500	56,500	93,500	93,500	93,500
Colorado State University Extension - 55100	334,575	431,196	455,946	484,100	484,100	484,100
Developmental Disabilities - 45100	6,347,500	7,065,984	7,237,405	8,075,600	8,781,231	8,104,000
District Attorney - 19600	7,937,682	8,325,797	8,601,313	9,221,758	10,151,256	10,065,718
Juvenile Assessment Center - 861538	105,158	105,683	105,334	107,960	107,960	108,015
Housing Authority - 81300	60,000	60,000	60,000	60,000	60,000	60,000
Other Regional Boards - 81200	185,697	198,724	183,725	201,810	201,810	214,310
Philip Miller Grant - 41200	299,050	280,000	185,000	200,000	290,000	200,000
Tri-County Health Department - 41100	2,367,338	2,495,643	2,550,519	3,062,484	3,062,484	0
Vehicle Replacement - General Fund - 19210	955,338	842,520	469,200	818,000	1,377,751	550,000
Other General Fund Admin - 19200	341,546	(3,268,959)	(1,155,370)	1,777,548	4,629,436	7,079,667
CARES ACT - 861568	0	30,533,761	31,720	0	0	0
Water Initiative - 890020	166,023	35,149	85,766	3,790	503,790	3,790
Communicable Disease - 890051	0	0	510,000	0	1,020,000	0
TOTAL EXPENDITURES	\$ 19,266,058	\$ 47,255,989	\$ 19,459,922	\$ 24,256,550	\$ 30,913,318	\$ 27,113,100

Parks, Trails and Building Grounds

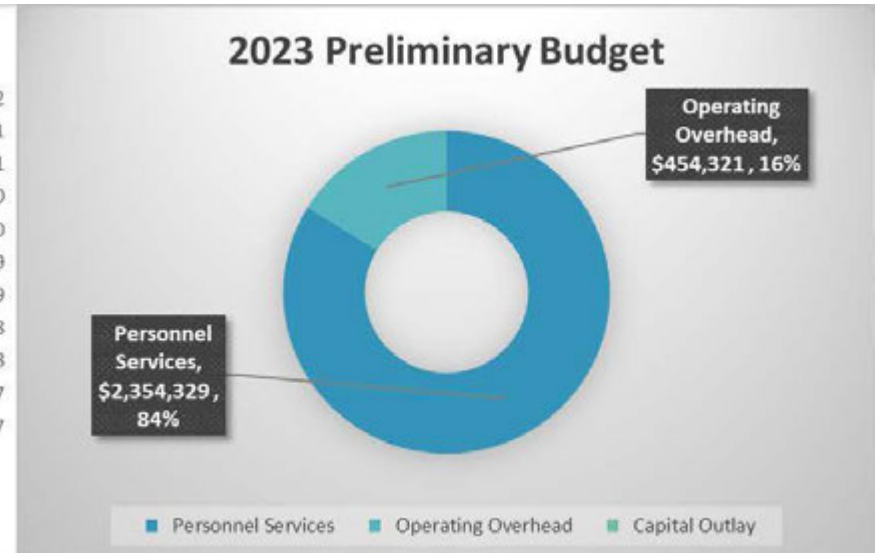
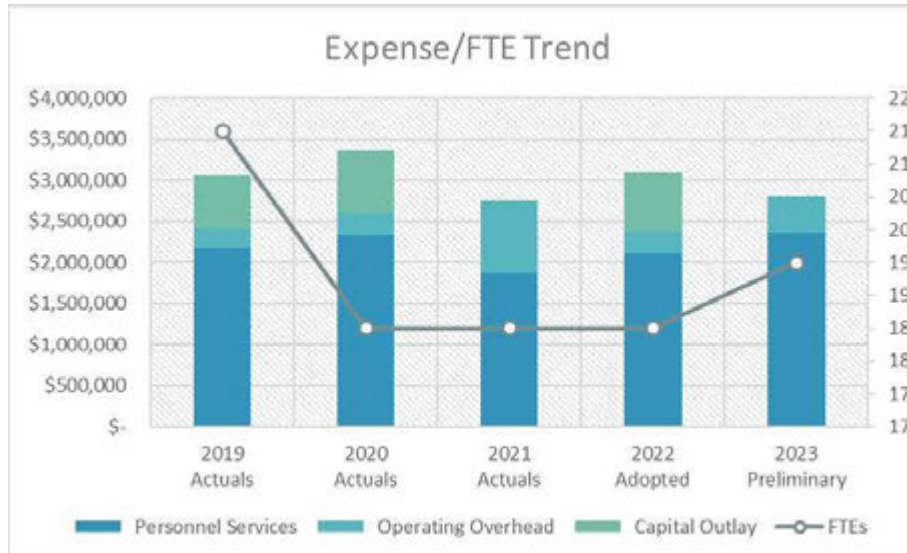
Terence Quinn

9651 S. Quebec Street, Littleton, CO 80130

Division Description and Mission

Mission:

To provide an ever-evolving organization that creates, maintains and improves a safe and high-quality regional park, trail and building grounds system for public use.



Parks, Trails and Building Grounds

Terence Quinn

9651 S. Quebec Street, Littleton, CO 80130

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Taxes - Sales & Use	\$0	\$ 2,103,767	\$ 2,611,890	\$ 2,615,800	\$ 2,615,800	\$ 2,900,580
Intergovernmental	917,000	0	0	0	0	0
Earnings On Deposit - Parks Sales	225,769	158,652	65,333	75,000	75,000	\$ 75,000
Charges for Services	513,397	345,795	534,528	145,000	145,000	\$ 369,500
Miscellaneous Revenues	233,834	48,080	56,662	35,000	35,000	50,000
Gain / Loss on Sale of Assets	27,420	3,045	0	0	0	0
Transfer from OS Sales & Use Tax	1,987,774	0	0	0	0	0
TOTAL REVENUES	\$ 3,905,195	\$ 2,659,338	\$ 3,268,413	\$ 2,870,800	\$ 2,870,800	\$ 419,500
EXPENDITURES BY FUND						
General Fund	\$ 3,058,865	\$ 3,377,495	\$ 2,742,817	\$ 3,104,993	\$ 3,105,697	\$ 2,808,650
TOTAL EXPENDITURES	\$ 3,058,865	\$ 3,377,495	\$ 2,742,817	\$ 3,104,993	\$ 3,105,697	\$ 2,808,650
EXPENDITURES BY DIVISION						
Park Maintenance - 51100	\$ 3,058,865	\$ 3,377,495	\$ 2,742,817	\$ 3,104,993	\$ 3,105,697	\$ 2,808,650
TOTAL EXPENDITURES	\$ 3,058,865	\$ 3,377,495	\$ 2,742,817	\$ 3,104,993	\$ 3,105,697	\$ 2,808,650
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 2,186,784	\$ 2,338,926	\$ 1,865,084	\$ 2,113,595	\$ 2,113,595	\$ 2,354,329
Operating Overhead	234,808	261,379	872,407	278,100	278,804	454,321
Capital Outlay	637,273	777,191	5,326	713,298	713,298	0
TOTAL EXPENDITURES	\$ 3,058,865	\$ 3,377,495	\$ 2,742,817	\$ 3,104,993	\$ 3,105,697	\$ 2,808,650
General Fund Support	\$ 2,530,177	\$ 3,047,088	\$ 2,233,377	\$ 2,984,993	\$ 2,985,697	\$ 2,389,150

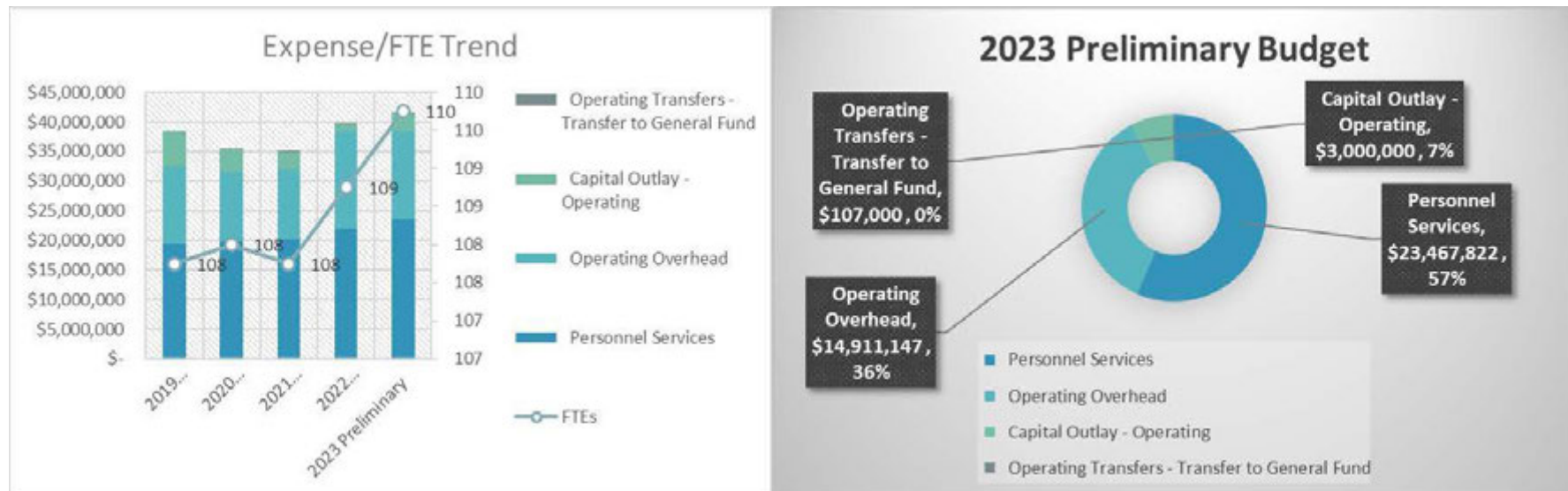
Public Works

Janet Herman

100 Third Street, Castle Rock, CO 80104

Division Description and Mission

The Department of Public Works Engineering works in accordance with sound engineering principles and practices providing oversight, design, construction, operation, maintenance, and implementation of infrastructure and program needs for Douglas County in compliance with adopted criteria, policies, and procedures. This included review and approval of construction plans and reports for new development of subdivisions and commercial site plans, as well as all capital improvement projects. All road construction and grading permits (excluding building permits) are issued by Public Works Engineering. In addition, all inspection of the construction of public infrastructure is performed by the Department of Public Works Engineering.



Public Works

Janet Herman

100 Third Street, Castle Rock, CO 80104

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Property Taxes	\$ 6,592,587	\$ 5,107,820	\$ 402,800	\$ 5,075,788	\$ 8,611,846	\$ 19,407,476
Specific Ownership Taxes	12,696,565	12,007,553	13,754,081	15,198,000	15,198,000	1,678,231
Licenses and Permits	6,207,140	6,027,312	7,792,176	6,424,300	6,424,300	6,555,400
Intergovernmental	260,127	398,378	159,754	176,081	176,081	199,225
Charges for Services	2,227,279	2,182,429	2,666,650	2,383,700	2,383,700	2,625,200
Earnings on Investment	13,892	215	0	0	0	0
Miscellaneous Revenues	31,147	94,122	49,850	25,000	25,000	25,000
Gain / Loss on Sale of Assets	378,622		460,397	0	0	0
TOTAL REVENUES	\$28,407,358	\$25,817,829	\$25,285,708	\$29,282,869	\$32,818,927	\$30,490,532

EXPENDITURES BY FUND

General Fund	\$ 10,081,034	\$ 9,643,059	\$ 9,831,704	\$ 10,500,385	\$ 10,598,135	\$ 10,995,437
Road & Bridge Fund	28,407,358	25,817,829	25,285,708	29,282,869	32,818,927	30,490,532
TOTAL EXPENDITURES	\$38,488,392	\$35,460,888	\$35,117,412	\$39,783,254	\$43,417,062	\$41,485,969

EXPENDITURES BY DIVISION

Building Development Services - 24100	\$ 3,919,174	\$ 3,961,293	\$ 4,056,414	\$ 4,261,233	\$ 4,294,983	\$ 4,541,435
Engineering Administration - 30100	2	1	0	0	0	0
Engineering- 30200	5,946,456	5,430,236	5,494,828	5,934,552	5,934,552	6,149,402
Stormwater Management - 30300	215,402	251,530	280,462	304,600	368,600	304,600
Fund Admin - R & B - 31000	5,872,898	4,298,199	3,277,234	3,237,900	5,603,391	5,430,544
Road & Bridge Administration - 31100	805,859	846,804	813,446	909,585	1,909,585	967,453
Maintenance of Condition - 31400	12,212,152	11,493,811	12,009,521	13,278,391	13,243,809	13,462,100
Snow and Ice Removal - 31500	4,331,222	3,049,374	2,738,135	2,517,089	2,517,089	2,341,008
Weed Control - 31550	613,314	641,685	636,555	774,002	774,002	795,554
Traffic Signs / Striping - 31600	1,641,147	1,870,951	2,051,427	2,228,009	2,339,755	2,470,394
Traffic Engineering - 31620	838,059	932,173	932,081	1,146,502	1,146,502	1,258,820
Engineering Special Projects - 31630	123,783	351,696	474,095	607,019	512,019	629,157

Public Works

Janet Herman

100 Third Street, Castle Rock, CO 80104

Pavement Management - 31640	608,948	750,104	696,791	797,294	797,294	854,189
Traffic Signal Operations - 31650	1,169,234	1,161,601	1,196,934	1,256,760	1,314,110	1,381,313
Traffic Signal Asset Management - 31660	0	246,771	428,755	500,000	590,302	500,000
Traffic Signal Replacement & Major Maint. - 800916	190,741	174,659	30,735	2,030,318	2,071,069	400,000
TOTAL EXPENDITURES	\$38,488,392	\$35,460,888	\$35,117,412	\$39,783,254	\$43,417,062	\$41,485,969

EXPENDITURES BY CATEGORY

Personnel Services	\$ 19,345,748	\$ 19,874,416	\$ 20,280,431	\$ 21,990,495	\$ 22,285,995	\$ 23,467,822
Operating Overhead	13,272,392	11,677,111	11,549,381	16,396,759	17,006,077	14,911,147
Capital Outlay - Operating	5,870,252	3,802,361	3,180,600	1,289,000	4,017,990	3,000,000
Operating Transfers - Transfer to General Fund	0	107,000	107,000	107,000	107,000	107,000
TOTAL EXPENDITURES	\$ 38,488,392	\$ 35,460,888	\$ 35,117,412	\$ 39,783,254	\$ 43,417,062	\$ 41,485,969
General Fund Support	\$ 10,081,034	\$ 9,643,059	\$ 9,831,704	\$ 10,500,385	\$ 10,598,135	\$ 10,995,437

*does not include 82300 - Sharebacks to municipalities \$ 8,244,500

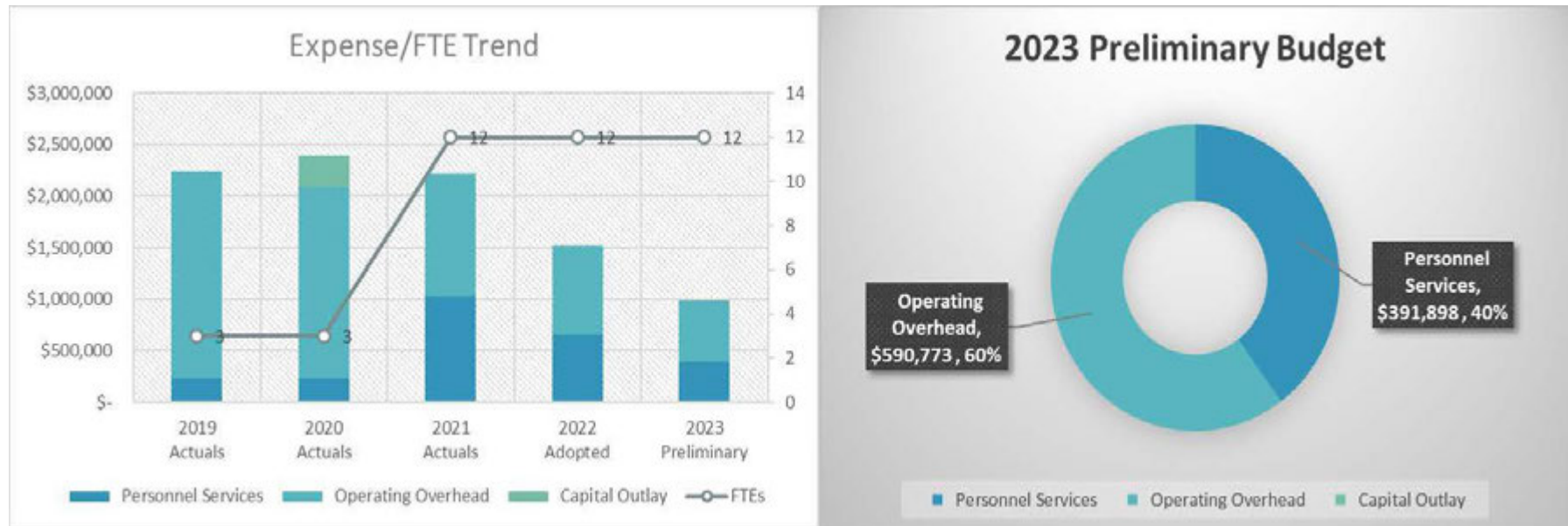


Rocky Mountain High Intensity Drug Trafficking Area

Division Description and Mission

To support the national drug control strategy of reducing drug use. Specifically, the Rocky Mountain HIDTA's ultimate mission is to facilitate cooperation and coordination among federal, state and local drug enforcement efforts to enhance combating the drug trafficking problem locally, regionally and nationally. This mission is accomplished through intelligence driven joint multi-agency collocated drug task forces sharing information and working cooperatively with other drug enforcement initiatives including interdiction. The aim is to:

- Reduce drug availability by eliminating or disrupting drug trafficking organizations
- Improve the efficiency and effectiveness of law enforcement organizations in their efforts with HIDTA



Rocky Mountain High Intensity Drug Trafficking Area

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Intergovernmental	\$ 2,241,248	\$ 2,397,184	\$ 2,215,019	\$ 1,519,271	\$ 4,430,995	\$ 982,671
TOTAL REVENUES	\$ 2,241,248	\$ 2,397,184	\$ 2,215,019	\$ 1,519,271	\$ 4,430,995	\$ 982,671
EXPENDITURES BY FUND						
RMHIDTA	\$ 718,414	\$ 663,167	\$ 2,215,019	\$ 1,519,271	\$ 4,430,994	\$ 982,671
TOTAL EXPENDITURES	\$ 718,414	\$ 663,167	\$ 2,215,019	\$ 1,519,271	\$ 4,430,994	\$ 982,671
EXPENDITURES BY DIVISION						
RMHIDTA Management & Coordination - 861300	\$ 633,334	\$ 551,947	\$ 575,862	\$194,413	\$ 1,802,409	\$ 188,761
RMHIDTA Intelligence - 861305	778,805	1,074,170	795,780	348,849	1,361,077	341,683
RMHIDTA RAVEN - 861310	110,694	107,901	132,289	0	134,560	145,415
RMHIDTA Front Range Task Force - 861320	174,349	182,186	195,207	210,022	210,022	145,815
RMHIDTA ET Cyber - 861330	0	0	0	134,560	291,499	0
RMHIDTA Training - 861350	519,165	456,177	491,674	631,427	631,427	160,997
RMHIDTA County Expenditures - 861355	24,900	24,804	24,206	0	0	0
TOTAL EXPENDITURES	\$ 2,241,248	\$ 2,397,184	\$ 2,215,019	\$ 1,519,271	\$ 4,430,994	\$ 982,671
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 232,344	\$ 236,332	\$ 1,031,262	\$ 662,341	\$ 685,741	\$ 391,898
Operating Overhead	2,008,904	1,845,852	1,183,757	856,930	3,745,253	590,773
Capital Outlay	0	315,000	0	0	0	0
TOTAL EXPENDITURES	\$ 2,241,248	\$ 2,397,184	\$ 2,215,019	\$ 1,519,271	\$ 4,430,994	\$ 982,671

Sheriff

Tony Spurlock

4000 Justice Way, Castle Rock, CO 80109

Division Description and Mission

The Sheriff is responsible for the civil, court security, detentions, and emergency management functions for all of Douglas County as well as dispatch, law enforcement response, and criminal investigations for unincorporated areas within Douglas County and provides contract police services to the City of Castle Pines and the Town of Larkspur.

Our Vision: DEDICATED TO SERVE

Mission Statement: To provide professional SERVICE through EXCELLENCE in our devotion to duty, personal integrity, collaboration, and community partnerships.

Values: Judgment, Unity, Skill, Trust, Ingenuity, Courage, Empowerment



Sheriff

Tony Spurlock

4000 Justice Way, Castle Rock, CO 80109

Budget Summary

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Property Taxes - LEA (220)	\$16,532,657	\$18,389,430	\$18,720,203	\$20,224,300	\$20,224,300	\$19,991,800
Property Taxes - School Safety (221)	0	2,940,738	3,046,979	2,865,600	2,865,600	2,867,700
Specific Ownership Taxes - (220)	1,666,495	1,590,741	1,805,361	1,989,000	1,989,000	1,678,231
Licenses and Permits	215,705	427,139	366,122	305,500	305,500	219,200
Intergovernmental	2,230,597	2,011,040	2,675,627	1,913,100	3,424,128	2,029,709
Charges for Services	3,186,376	3,246,241	3,698,156	3,705,300	3,705,300	3,880,000
Fines & Forfeits	658,945	359,970	384,353	725,700	725,700	802,600
Earnings on Investment	423,253	293,392	169,082	200,000	200,000	200,000
Miscellaneous Revenues	1,064,046	792,610	1,207,384	175,900	336,691	75,000
Transfer from Justice Center Sales & Use Tax	17,516,239	17,969,649	22,317,595	21,866,458	21,866,458	24,565,405
Transfer from General Fund to LEA Fund	0	1,702,812	961,200	1,051,500	1,051,500	1,178,760
Transfer from LEA Fund to General Fund	0	0	172,765	0	0	0
Transfer from General Fund to School Safety	13,000,000	0	0	0	0	0
TOTAL REVENUES	\$56,494,313	\$49,723,762	\$55,524,828	\$55,022,358	\$56,694,177	\$57,488,405
EXPENDITURES BY FUND						
General Fund	\$43,947,070	\$47,356,842	\$48,991,064	\$53,139,603	\$55,503,993	\$57,229,556
Law Enforcement Authority Fund	24,518,819	23,800,355	23,064,348	27,180,633	29,955,730	28,457,450
Safety and Mental Health Fund	2,116,153	12,210,932	4,657,587	5,331,169	6,968,702	5,130,457
TOTAL EXPENDITURES	\$70,582,042	\$83,368,129	\$76,712,999	\$85,651,405	\$92,428,425	\$90,817,463

Sheriff

Tony Spurlock

4000 Justice Way, Castle Rock, CO 80109

EXPENDITURES BY DIVISION

Administrative Services	\$2,888,872	\$3,009,472	\$2,605,488	\$3,472,857	\$3,973,787	\$4,318,468
Detentions	22,483,140	23,585,902	24,740,682	25,684,492	27,699,195	28,235,560
Patrol	18,911,897	19,486,695	18,734,282	21,432,064	23,708,093	23,073,059
Investigations	4,760,451	4,651,284	4,777,991	5,316,031	5,279,269	5,786,719
Special Teams	56,788	78,136	58,624	144,866	144,866	60,095
Highlands Ranch	8,760,494	17,368,838	9,962,364	11,907,407	13,776,478	11,097,974
Professional Standards	2,519,441	3,126,976	3,882,473	4,541,257	4,669,565	4,398,979
Support Services	9,169,517	10,929,051	10,815,933	12,040,944	12,061,093	12,751,092
Emergency Management	45,649	95,107	50,692	29,400	29,400	29,400
Community Resources	985,794	1,036,667	1,084,469	1,082,087	1,086,679	1,066,117
TOTAL EXPENDITURES	\$70,582,042	\$83,368,129	\$76,712,999	\$85,651,405	\$92,428,425	\$90,817,463

EXPENDITURES BY CATEGORY

Personnel Services	\$55,892,038	\$60,824,399	\$63,428,908	\$70,806,108	\$71,718,810	\$75,568,692
Operating Overhead	11,029,828	19,982,480	12,805,354	13,776,597	17,929,692	14,495,771
Capital Outlay	3,660,176	2,561,249	478,737	1,068,700	2,779,923	753,000
TOTAL EXPENDITURES	\$70,582,042	\$83,368,129	\$76,712,999	\$85,651,405	\$92,428,425	\$90,817,463
General Fund Support	\$14,087,729	\$33,644,367	\$21,188,171	\$30,629,047	\$35,734,248	\$33,329,058



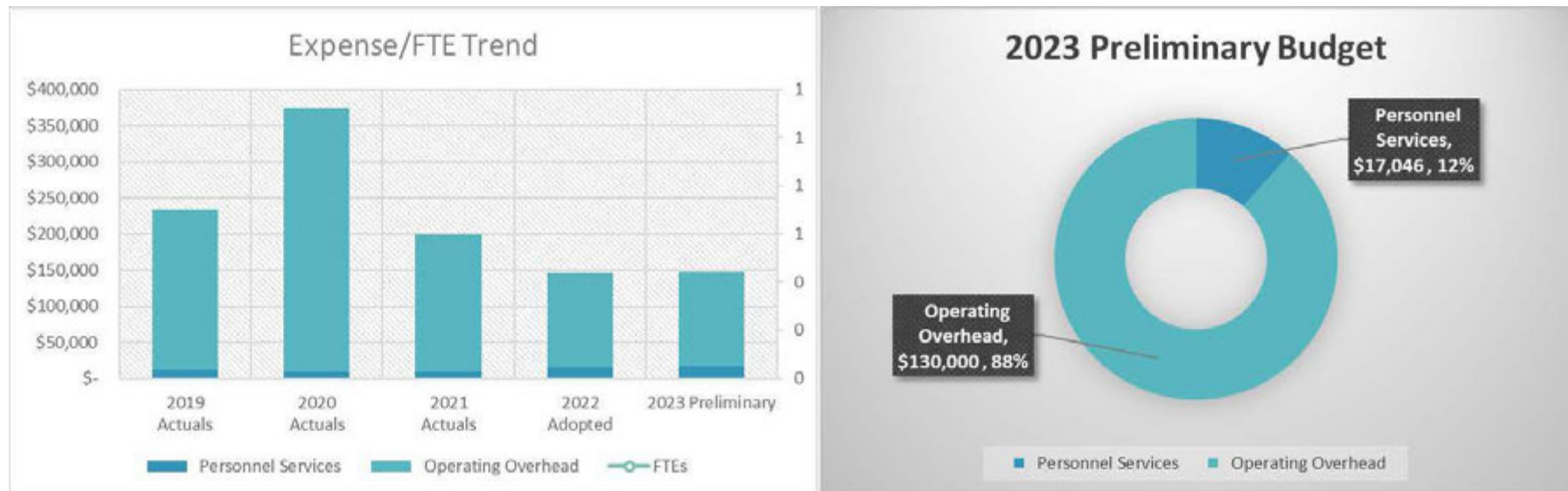
Solid Waste Disposal

Terence Quinn

100 Third Street, Castle Rock, CO 80104

Division Description and Mission

The County operates two residential trash transfer sites as an alternative to curbside residential trash pickup in rural areas of Douglas County. Additionally, there is a landfill that accepts “non-putrescible” solid waste, such as construction and demolition debris, inert materials, and freon-free appliances. Recycling is also offered for plastic, aluminum and cardboard.



Solid Waste Disposal

Terence Quinn

100 Third Street, Castle Rock, CO 80104

Budget Summary

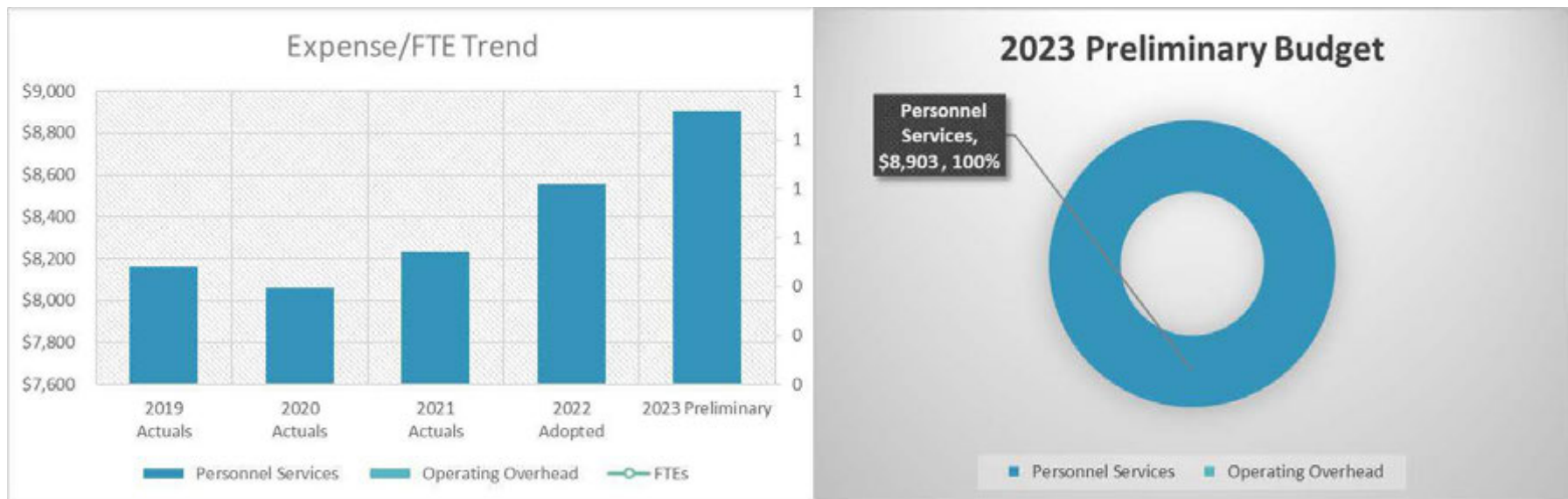
	2019 Actuals	2020 Actuals	2021 Actuals	2022 Adopted	2022 Amended	2023 Preliminary
Revenues by Category						
Miscellaneous Revenues	\$ 112,216	\$ 84,528	\$ 67,677	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL REVENUES	\$ 112,216	\$ 84,528	\$ 67,677	\$ 100,000	\$ 100,000	\$ 100,000
EXPENDITURES BY FUND						
General Fund - 100	\$ 124,117	\$ 106,794	\$ 88,156	\$ 15,599	\$ 15,599	\$ 17,046
Solid Waste Disposal Fund - 275	108,942	268,599	111,463	130,000	135,713	130,000
TOTAL EXPENDITURES	\$ 233,059	\$ 375,393	\$ 199,619	\$ 145,599	\$ 151,312	\$ 147,046
EXPENDITURES BY DIVISION						
Waste Transfer Sites - 32100	\$ 124,117	\$ 106,794	\$ 88,156	\$ 15,599	\$ 15,599	\$ 17,046
Solid Waste Disposal - 32500	108,942	268,599	111,463	130,000	135,713	130,000
TOTAL EXPENDITURES	\$ 233,059	\$ 375,393	\$ 199,619	\$ 145,599	\$ 151,312	\$ 147,046
EXPENDITURES BY CATEGORY						
Personnel Services	\$ 11,775	\$ 8,689	\$ 9,064	\$ 15,599	\$ 15,599	\$ 17,046
Operating Overhead	221,285	366,704	190,555	130,000	135,713	130,000
TOTAL EXPENDITURES	\$ 233,059	\$ 375,393	\$ 199,619	\$ 145,599	\$ 151,312	\$ 147,046
General Fund Support	\$ 124,117	\$ 106,794	\$ 88,156	\$ 15,599	\$ 15,599	\$ 17,046

Surveyor

Robert Snodgrass

Division Description and Mission

The Surveyor is an elected position that represents the County in boundary disputes.



Surveyor

Robert Snodgrass

Budget Summary									
	2019		2020		2021		2022		2022
	Actuals		Actuals		Actuals		Adopted		Amended
									2023
									Preliminary
Revenues by Category									
Charges for Services	\$	1,330	\$	1,710	\$	1,660	\$	\$0	\$0
Miscellaneous Revenues		0		0		0		0	0
TOTAL REVENUES	\$	1,330	\$	1,710	\$	1,660	\$	-	\$
EXPENDITURES BY FUND									
General Fund	\$	8,161	\$	8,062	\$	8,232	\$	8,555	\$
TOTAL EXPENDITURES	\$	8,161	\$	8,062	\$	8,232	\$	8,555	\$
EXPENDITURES BY DIVISION									
County Surveyor - 12900	\$	8,161	\$	8,062	\$	8,232	\$	8,555	\$
TOTAL EXPENDITURES	\$	8,161	\$	8,062	\$	8,232	\$	8,555	\$
EXPENDITURES BY CATEGORY									
Personnel Services	\$	8,161	\$	8,062	\$	8,232	\$	8,555	\$
Operating Overhead		0		0		0		0	0
TOTAL EXPENDITURES	\$	8,161	\$	8,062	\$	8,232	\$	8,555	\$
General Fund Support	\$	6,831	\$	6,352	\$	6,572	\$	8,555	\$

Treasurer

Dave Gill

100 Third Street, Castle Rock, CO 80104

Division Description and Mission

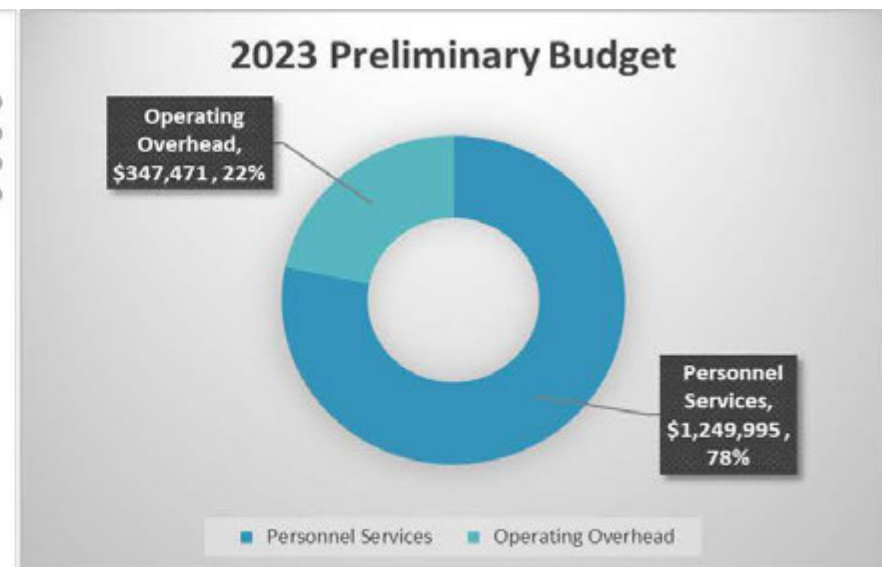
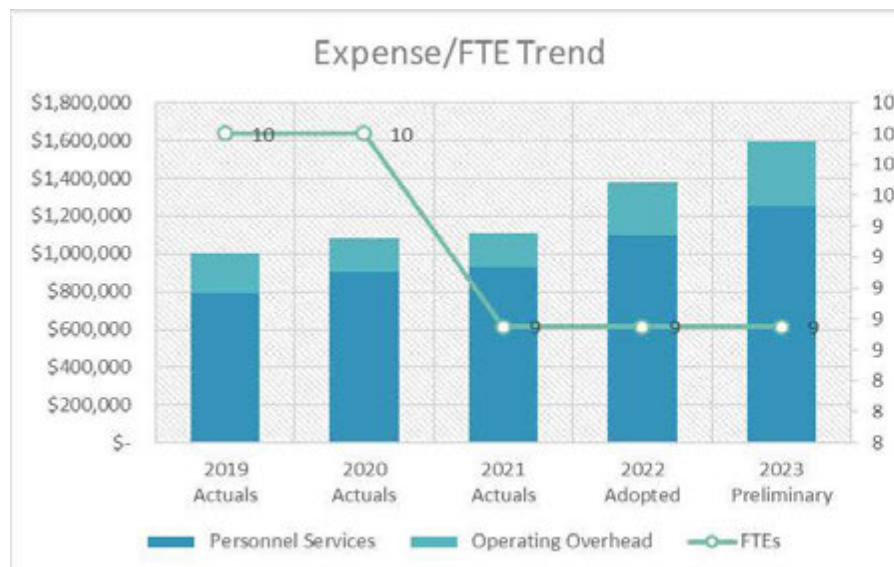
The Treasurer's office bills and collects property taxes, based on assessed valuations provided by the Douglas County Assessor and mill levies set by approximately 285 taxing authorities (County, School District, Municipalities and Special Districts). Collected taxes and special assessments are then apportioned and disbursed to the various taxing authorities. We offer an on-line sale of tax liens, process abatements, and monitor bankruptcy proceedings.

We manage the County's investment portfolio in accordance with Colorado State Statutes and the Douglas County Investment Policy with the focus being first safety and liquidity and second yield. We deposit all other revenues collected within the County (except for a few accounts managed by the Sheriff's department) and act as the banker for the County.

Mission Statement:

We are committed to:

- Timely and accurate collection and disbursement of tax to fund government services
- Ensuring fiduciary responsibility of funds entrusted to our care
- Quality service in a timely, proficient manner
- Recognizing, encouraging, educating and valuing our employees
- Building professional relationships
- Managing growth responsibly through current technology



Treasurer

Dave Gill

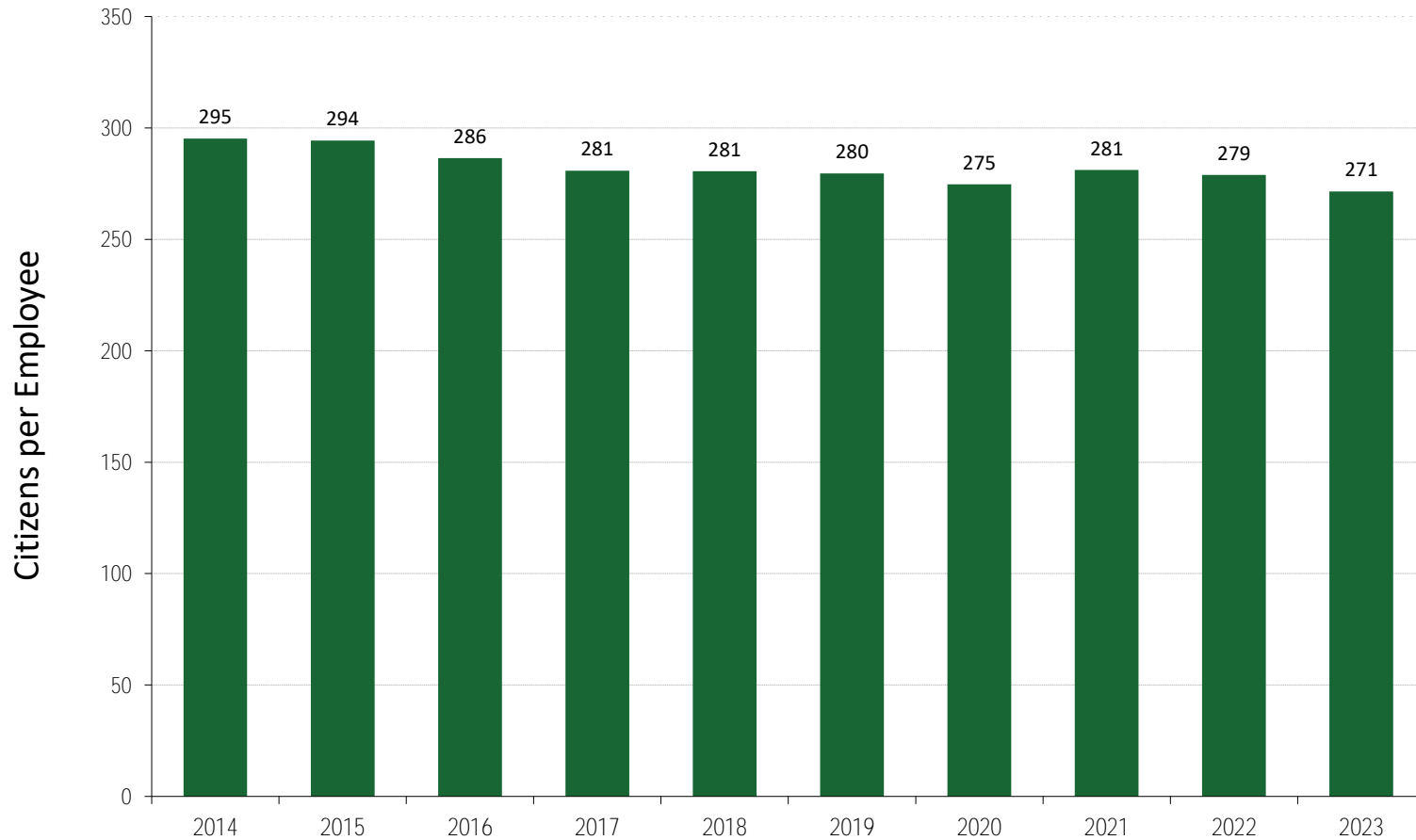
100 Third Street, Castle Rock, CO 80104

Budget Summary							
	2019	2020	2021	2022	2022	2023	
	Actuals	Actuals	Actuals	Adopted	Amended	Preliminary	
Revenues by Category							
Charges for Services	\$ 6,345,145	\$ 7,208,199	\$ 7,403,277	\$ 7,805,764	\$ 7,805,764	\$ 7,841,507	
Miscellaneous Revenues	149,387	209,466	78,045	15,000	15,000	25,000	
TOTAL REVENUES	\$ 6,494,532	\$ 7,417,665	\$ 7,481,321	\$ 7,820,764	\$ 7,820,764	\$ 7,866,507	
EXPENDITURES BY FUND							
General Fund	\$ 1,004,396	\$ 1,276,544	\$ 1,302,157	\$ 1,560,742	\$ 1,573,401	\$ 1,597,466	
TOTAL EXPENDITURES	\$ 1,004,396	\$ 1,276,544	\$ 1,302,157	\$ 1,560,742	\$ 1,573,401	\$ 1,597,466	
EXPENDITURES BY DIVISION							
County Treasurer - 13100	\$ 1,004,396	\$ 1,179,289	\$ 1,302,157	\$ 1,560,742	\$ 1,573,401	\$ 1,318,449	
Public Trustee - 13200	0	97,255	191,565	185,822	185,822	279,017	
TOTAL EXPENDITURES	\$ 1,004,396	\$ 1,276,544	\$ 1,493,722	\$ 1,746,564	\$ 1,759,223	\$ 1,597,466	
EXPENDITURES BY CATEGORY							
Personnel Services	\$ 791,419	\$ 902,589	\$ 929,698	\$ 1,099,517	\$ 1,094,197	\$ 1,249,995	
Operating Overhead	212,977	276,700	372,459	461,225	479,204	347,471	
TOTAL EXPENDITURES	\$ 1,004,396	\$ 1,179,289	\$ 1,302,157	\$ 1,560,742	\$ 1,573,401	\$ 1,597,466	
General Fund Support	(5,490,136)	(6,238,376)	(6,179,164)	(6,260,022)	(6,247,363)	(6,269,041)	

A photograph of two men on mountain bikes on a dirt trail. They are wearing helmets and sunglasses. The background shows a grassy field and mountains under a blue sky with clouds. A semi-transparent green rectangle is overlaid on the image, covering the middle section. The word "Staffing" is written in white text on the left side of this green rectangle.

Staffing

DOUGLAS COUNTY GOVERNMENT CITIZENS SERVED PER EMPLOYEE



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
County Population *	314,592	322,319	328,548	336,149	343,326	351,528	357,978	368,990	373,000	378,000
Total Full-Time Employees	1,065.70	1,095.20	1,146.95	1,197.20	1,223.70	1,257.15	1,303.15	1,312.65	1,337.40	1,392.40
Citizens per Employee	295	294	286	281	281	280	275	281	279	271

Health Dept
Added

* Based on Colorado State Demographer

2023 Recommended Staffing

FTES SUMMARY			2022 Adopted FTEs				Transfers			2022 New FTEs Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
ASSESSOR													
14100	100	Assessor Administration	46.00	1.00	0.00	47.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assessor			46.00	1.00	0.00	47.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOARD OF COUNTY COMMISSIONERS													
11100	100	Office of The Board	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Board of County Commissioners			3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET													
15300	100	Budget	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Budget			4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLERK AND RECORDER													
12100	100	Clerk Administration	7.75	0.00	0.00	7.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12200	100	Recording	14.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12400	100	Motor Vehicle	59.25	0.00	4.00	63.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12500	100	Elections & Registration	14.75	2.00	0.00	16.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12600	100	Driver's License Office	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Clerk And Recorder			97.75	2.00	4.00	103.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNITY DEVELOPMENT													
16100	100	Planning Administration	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16200	100	Planning & Zoning Services	34.00	0.00	0.00	34.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
16400	100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00
51100	100	Park Maintenance	18.00	0.00	0.00	18.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
55400	100	Curator	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861541	100	5310 CDOT Mobility Mgmt. Gt	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Community Development			57.00	0.00	0.00	57.00	0.00	0.00	0.00	4.00	0.00	1.00	2.00
COMMUNITY JUSTICE SERVICES													
19700	100	Community Justice Services	16.50	1.00	0.00	17.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Community Justice Services			16.50	1.00	0.00	17.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CORONER													
23100	100	Coroner	9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Coroner			9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY ADMINISTRATION													
11400	100	County Administration	7.75	0.00	0.00	7.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11500	100	Risk Management	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11900	100	Central Services	1.00	1.00	0.00	2.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
19250	100	Youth Services Program Mgmt.	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41400	100	Veterans Services	0.50	0.00	0.00	0.50	0.00	0.00	0.00	1.00	0.00	0.00	1.00
Total County Administration			13.25	1.00	0.00	14.25	0.00	0.00	0.00	2.00	0.00	0.00	2.00

2023 Recommended Staffing

2022 Ending FTEs				2023 New FTEs/Changes				2023 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
												ASSESSOR	
46.00	1.00	0.00	47.00	0.00	1.00	0.00	1.00	46.00	1.00	0.00	47.00	14100	100
46.00	1.00	0.00	47.00	0.00	1.00	0.00	1.00	46.00	1.00	0.00	47.00	Total Assessor	
												BOCC	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	11100	100
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	Total BOCC	
												BUDGET	
4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	15300	100
4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	Total Budget	
												CLERK & RECORDER	
7.75	0.00	1.00	8.75	0.00	0.00	0.00	0.00	7.75	0.00	1.00	8.75	12100	100
14.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00	14.00	0.00	0.00	14.00	12200	100
59.25	0.00	4.00	63.25	0.00	0.00	0.00	0.00	59.25	0.00	4.00	63.25	12400	100
14.75	2.00	0.00	16.75	0.00	0.00	0.00	0.00	14.75	0.00	0.00	14.75	12500	100
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	12600	100
97.75	2.00	5.00	104.75	0.00	0.00	0.00	0.00	97.75	0.00	5.00	102.75	Total C&R	
												COMM. DEVELOP.	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	16100	100
34.00	0.00	1.00	35.00	0.00	0.00	0.00	0.00	34.00	0.00	1.00	35.00	16200	100
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	16400	100
19.00	0.00	0.00	19.00	0.00	0.00	0.00	0.00	19.00	0.00	0.00	19.00	51100	100
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	55400	100
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	861549	100
61.00	0.00	1.00	62.00	0.00	0.00	0.00	0.00	61.00	0.00	1.00	62.00	Total Comm Dev	
												CJS	
16.50	1.00	0.00	17.50	0.00	0.00	0.00	0.00	16.50	0.00	0.00	16.50	19700	100
16.50	1.00	0.00	17.50	0.00	0.00	0.00	0.00	16.50	0.00	0.00	16.50	Total CJS	
												CORONER	
9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	9.00	23100	100
9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	9.00	Total Coroner	
												CTY ADMIN.	
7.75	0.00	0.00	7.75	0.00	0.00	0.00	0.00	7.75	0.00	0.00	7.75	11400	100
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	11500	100
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	11900	100
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	19250	100
1.50	0.00	0.00	1.50	0.00	0.00	0.00	0.00	1.50	0.00	0.00	1.50	41400	100
15.25	0.00	0.00	15.25	0.00	0.00	0.00	0.00	15.25	0.00	0.00	15.25	Total Cty Admin	

2023 Recommended Staffing

FTES SUMMARY			2022 Adopted FTEs				Transfers			2022 New FTEs Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
COUNTY ATTORNEY													
11200	100	County Attorney	16.00	0.00	0.00	16.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total County Attorney			16.00	0.00	0.00	16.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACILITIES/FLEET/FAIRGROUNDS													
19100	100	Facilities Administration	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19125	100	Facilities Management	20.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
19150	100	Justice Center Fac. Mgmt.	17.00	0.00	0.00	17.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19175	100	Highlands Ranch Substation Fac.	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19180	100	Forensic Crime Lab Fac. Mgmt.	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19910	100	Fleet Maintenance	23.00	0.00	0.00	23.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55200	100	Fairgrounds Operations	8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55250	100	County Fair	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Facilities/Fleet/Fairgrounds			78.00	0.00	0.00	78.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
FINANCE													
15100	100	Finance	12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Finance			12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH													
46100	217	Health Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	8.00
46200	217	Emergency Prep/Disease Control	2.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00
46300	217	Environmental Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00	0.00	0.00	0.00
46400	217	Community Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	0.00
Total Health			2.00	0.00	0.00	0.00	0.00	0.00	0.00	39.00	0.00	0.00	8.00
HUMAN RESOURCES													
17100	217	Human Resources	10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.50	0.00	0.00	0.50
Total Human Resources			10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.50	0.00	0.00	0.50
HUMAN SERVICES													
44100	210	Administration Block Grant	45.92	0.00	2.00	47.92	0.00	0.00	0.00	0.00	0.00	1.00	1.00
44150	210	Adult Services	2.55	0.00	0.00	2.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44175	210	1451 & Integrated Services	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44500	210	Child Welfare	35.65	0.00	0.00	35.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44550	210	Child Welfare SFY 1617	20.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44600	210	Child Care	4.70	0.00	0.00	4.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44800	210	LEAP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44900	210	Child Support Enforcement	9.68	0.00	0.00	9.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Human Services			119.50	0.00	2.00	121.50	0.00	0.00	0.00	0.00	0.00	1.00	1.00

2023 Recommended Staffing

2022 Ending FTEs				2023 New FTEs/Changes				2023 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
16.00	0.00	0.00	16.00	0.00	0.00	0.00	0.00	16.00	0.00	0.00	16.00	CTY ATTORNEY	
16.00	0.00	0.00	16.00	0.00	0.00	0.00	0.00	16.00	0.00	0.00	16.00	11200	100
												Total Cty Attorney	
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	FACILITIES/FLEET	
20.00	0.00	1.00	21.00	0.00	0.00	0.00	0.00	20.00	0.00	1.00	21.00	19100	100
17.00	0.00	0.00	17.00	0.00	0.00	0.00	0.00	17.00	0.00	0.00	17.00	19125	100
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	19150	100
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	19175	100
23.00	0.00	0.00	23.00	0.00	0.00	0.00	0.00	23.00	0.00	0.00	23.00	19180	100
8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	8.00	19910	100
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	55200	100
78.00	0.00	1.00	79.00	0.00	0.00	0.00	0.00	78.00	0.00	1.00	79.00	55250	100
												Total Facilities/Fleet	
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	FINANCE	
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	15100	100
												Total Finance	
8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	8.00	HEALTH	
8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	8.00	46100	217
13.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00	0.00	0.00	13.00	46200	217
12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	46300	217
41.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	41.00	0.00	0.00	41.00	46400	217
												Total Health	
10.50	0.00	0.00	10.50	0.00	0.00	0.00	0.00	10.50	0.00	0.00	10.50	HUMAN RESOURCES	
10.50	0.00	0.00	10.50	0.00	0.00	0.00	0.00	10.50	0.00	0.00	10.50	17100	217
												Total HR	
45.92	0.00	3.00	48.92	0.00	0.00	0.00	0.00	45.92	0.00	3.00	48.92	HUMAN SERVICES	
2.55	0.00	0.00	2.55	0.00	0.00	0.00	0.00	2.55	0.00	0.00	2.55	44100	210
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	44150	210
35.65	0.00	0.00	35.65	0.00	0.00	0.00	0.00	35.65	0.00	0.00	35.65	44175	210
20.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	20.00	44500	210
4.70	0.00	0.00	4.70	0.00	0.00	0.00	0.00	4.70	0.00	0.00	4.70	44550	210
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44600	210
9.68	0.00	0.00	9.68	0.00	0.00	0.00	0.00	9.68	0.00	0.00	9.68	44800	210
119.50	0.00	3.00	122.50	0.00	0.00	0.00	0.00	119.50	0.00	3.00	122.50	44900	210
												Total HS	

2023 Recommended Staffing

FTES SUMMARY			2022 Adopted FTEs				Transfers			2022 New FTEs Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
INFORMATION TECHNOLOGY													
18100	100	Administration	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18200	100	Program Management	14.00	0.00	1.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18300	100	Networking	27.00	0.00	1.00	28.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
18400	100	Application Develop. System	29.00	0.00	0.00	29.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Information Technology			71.00	0.00	2.00	73.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
MENTAL HEALTH INITIATIVE													
802014	100	Mental Health Initiative	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Mental Health Initiative			3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPEN SPACE AND NATURAL RESOURCES													
60100	100	Natural Resources	1.70	0.00	0.00	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53100	250	Open Space Administration	3.95	0.00	0.00	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53310	250	Open Space Maint. 80%	1.80	0.00	0.00	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53320	250	Open Space Patrol 80%	0.45	0.00	0.00	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53330	250	Open Space - Land Mgmt 80%	2.10	1.00	0.00	3.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Open Space and Natural Resources			10.00	1.00	0.00	11.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC AFFAIRS													
11600	100	Public Affairs	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Public Affairs			5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS - ENGINEERING													
24100	100	Building Develop. Svcs.	34.75	0.00	0.00	34.75	0.00	0.00	0.00	0.00	2.00	0.00	2.00
30200	100	Engineering	39.00	0.00	0.00	39.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31600	200	Traffic Signs & Striping	12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31620	200	Traffic Engineering	7.00	1.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31630	200	Engineering Special Projects	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31640	200	Pavement Management Program	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31650	200	Eng/ITS-Traffic Signal Ops.	7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Public Works - Engineering			107.75	1.00	0.00	108.75	0.00	0.00	0.00	0.00	2.00	0.00	2.00
PUBLIC WORKS - OPERATIONS													
32100	100	Waste Transfer Sites	0.30	0.00	0.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31100	200	Road & Bridge Admin.	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31400	200	Maintenance of Condition	71.00	0.00	0.00	71.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
31550	200	Weed Control	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Public Works - Operations			82.30	0.00	0.00	82.30	0.00	0.00	0.00	0.00	0.00	3.00	3.00
SURVEYOR													
12900	100	Surveyor	0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Surveyor			0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2023 Recommended Staffing

2022 Ending FTEs				2023 New FTEs/Changes				2023 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
												INFORMATION TECH.	
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	18100	100
14.00	0.00	1.00	15.00	0.00	0.00	0.00	0.00	14.00	0.00	1.00	15.00	18200	100
27.00	0.00	2.00	29.00	0.00	0.00	0.00	0.00	27.00	0.00	2.00	29.00	18300	100
29.00	0.00	0.00	29.00	0.00	0.00	0.00	0.00	29.00	0.00	0.00	29.00	18400	100
71.00	0.00	3.00	74.00	0.00	0.00	0.00	0.00	71.00	0.00	3.00	74.00	Total IT	
												MENTAL HEALTH	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	802014	100
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	Total Mental Health	
												OS & NAT. RES.	
1.70	0.00	0.00	1.70	0.00	0.00	0.00	0.00	1.70	0.00	0.00	1.70	60100	100
3.95	1.00	0.00	4.95	0.00	1.00	0.00	1.00	3.95	1.00	0.00	4.95	53100	250
1.80	0.00	0.00	1.80	0.00	0.00	0.00	0.00	1.80	0.00	0.00	1.80	53310	250
0.45	0.00	0.00	0.45	0.00	0.00	0.00	0.00	0.45	0.00	0.00	0.45	53320	250
2.10	0.00	0.00	2.10	0.00	0.00	0.00	0.00	2.10	0.00	0.00	2.10	53330	250
10.00	1.00	0.00	11.00	0.00	1.00	0.00	1.00	10.00	1.00	0.00	11.00	Total OS & NR	
												PUBLIC AFFAIRS	
5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00	11600	100
5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00	Total Public Affairs	
												PW-ENGINEERING	
34.75	2.00	0.00	36.75	0.00	2.00	0.00	2.00	34.75	2.00	0.00	36.75	24100	100
39.00	0.00	0.00	39.00	0.00	0.00	0.00	0.00	39.00	0.00	0.00	39.00	30200	100
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	31600	200
7.00	1.00	0.00	8.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	31620	200
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	31630	200
5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00	31640	200
7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	31650	200
107.75	3.00	0.00	110.75	0.00	2.00	0.00	2.00	107.75	2.00	0.00	109.75	Total PW Engineering	
												PW-OPERATIONS	
0.30	0.00	0.00	0.30	0.00	0.00	0.00	0.00	0.30	0.00	0.00	0.30	32100	100
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	31100	200
71.00	0.00	3.00	74.00	0.00	0.00	0.00	0.00	71.00	0.00	3.00	74.00	31400	200
5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00	31550	200
82.30	0.00	3.00	85.30	0.00	0.00	0.00	0.00	82.30	0.00	3.00	85.30	Total PW Operations	
												SURVEYOR	
0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.10	12900	100
0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.10	Total Surveyor	

2023 Recommended Staffing

FTES SUMMARY			2022 Adopted FTEs				Transfers			2022 New FTEs Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
TREASURER													
13100	100	Treasurer's Office	8.75	0.00	0.00	8.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13200	100	Public Trustee	2.00	0.00	0.00	2.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
Total Treasurer			10.75	0.00	0.00	10.75	0.00	0.00	0.00	1.00	0.00	0.00	1.00
RM HIDTA													
861300	295	HIDTA Mgmt & Coordination	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861305	295	HIDTA Intelligence	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861310	295	HIDTA Gangs	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861320	295	HIDTA Front Range Task Force	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861350	295	HIDTA Training	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total RM HIDTA			12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SHERIFF													
General Fund													
21100	100	Administration	10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.50	0.00	0.00	0.50
21105	100	Accreditation	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21115	100	Training	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21120	100	Academy Training	3.50	0.00	0.00	3.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21125	100	Support Services	12.00	0.00	2.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21130	100	Peer Support	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21135	100	Cold Case Unit	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21150	100	Professional Standards	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21155	100	Hiring	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21160	100	Internal Affairs	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21175	100	Civil/Warrants	11.00	0.00	0.00	11.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21200	100	Investigations	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21300	100	Communications	39.00	0.00	2.00	41.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21350	100	Technology Services	14.00	0.00	1.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21400	100	Court Services	18.00	0.00	0.00	18.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21450	100	Transports	7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21500	100	Detentions	149.00	0.00	5.00	154.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00
21600	100	Records	13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21650	100	Youth/Community Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21700	100	Emergency Management	8.00	0.00	0.00	8.00	(4.00)	0.00	-4.00	0.00	0.00	0.00	0.00
21750	100	Emergency Services Unit	0.00	0.00	0.00	0.00	4.00	0.00	4.00	6.00	0.00	0.00	6.00
23150	100	Major Crimes Section	21.00	0.00	0.00	21.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23200	100	Crime Lab/Evidence	9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23300	100	Victim Assistance	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23350	100	Special Investigations	12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23370	100	RMRCFL Task Force	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23375	100	Investigative Task Force	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861551	100	Jail Based Behavioral HlthSvcs	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal General Fund Sheriff			363.50	0.00	10.00	373.50	0.00	0.00	0.00	8.50	0.00	0.00	8.50

2023 Recommended Staffing

2022 Ending FTEs				2023 New FTEs/Changes				2023 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
8.75	0.00	0.00	8.75	0.00	0.00	0.00	0.00	8.75	0.00	0.00	8.75	TREASURER	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	13100	100
11.75	0.00	0.00	11.75	0.00	0.00	0.00	0.00	11.75	0.00	0.00	11.75	13200	100
												Total Treasurer	
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	RM HIDTA	
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	861300	295
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	181305	295
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	861310	295
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	861320	295
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	861350	295
												Total RM HIDTA	
10.50	0.00	0.00	10.50	0.00	0.00	0.00	0.00	10.50	0.00	0.00	10.50	SHERIFF	
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	General Fund	
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	21100	100
3.50	0.00	0.00	3.50	0.00	0.00	0.00	0.00	3.50	0.00	0.00	3.50	21105	100
12.00	0.00	2.00	14.00	0.00	0.00	0.00	0.00	12.00	0.00	2.00	14.00	21115	100
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	21120	100
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	21125	100
4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	21130	100
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	21135	100
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	21150	100
11.00	0.00	0.00	11.00	0.00	0.00	0.00	0.00	11.00	0.00	0.00	11.00	21155	100
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	21160	100
39.00	0.00	2.00	41.00	0.00	0.00	0.00	0.00	39.00	0.00	2.00	41.00	21175	100
14.00	0.00	1.00	15.00	0.00	0.00	0.00	0.00	14.00	0.00	1.00	15.00	21200	100
18.00	0.00	0.00	18.00	0.00	0.00	0.00	0.00	18.00	0.00	0.00	18.00	21300	100
7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	21350	100
151.00	0.00	5.00	156.00	0.00	0.00	0.00	0.00	151.00	0.00	5.00	156.00	21400	100
13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	13.00	0.00	0.00	13.00	21450	100
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21500	100
4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	21600	100
10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10.00	21650	100
21.00	0.00	0.00	21.00	0.00	0.00	0.00	0.00	21.00	0.00	0.00	21.00	21700	100
9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	9.00	21750	100
4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	23150	100
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	23200	100
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	23300	100
5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00	23350	100
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	23370	100
372.00	0.00	10.00	382.00	0.00	0.00	0.00	0.00	372.00	0.00	10.00	382.00	23375	100
												861551	100
												Subtotal GF SO	

2023 Recommended Staffing

FTES SUMMARY			2022 Adopted FTEs				Transfers			2022 New FTEs Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
LEA Fund													
22100	220	Patrol - LEA	116.00	0.00	3.00	119.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22115	220	Training - LEA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22150	220	Traffic - LEA	9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22240	220	STACC Enforcement Team - LEA	7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22260	220	Patrol - District 8 - LEA	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22270	220	HR Division Admin - LEA	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22300	220	YESS Program - LEA	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22400	220	Youth/Community Programs - LEA	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22500	220	Pattern Crimes - LEA	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800540	220	K-9 Unit - LEA	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal LEA Fund Sheriff			158.00	0.00	3.00	161.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Safety and Mental Health Fund													
27100	221	School Program Administration	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27150	221	School Resource Officers - LEA	9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27200	221	DCSD Middle School SRO Program	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27250	221	DCSD Secondary School SRO Prog	8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27300	221	SRO - Valor Christian High School	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27325	221	SRO - Charter Schools	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27350	221	SRO - American Academy	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27375	221	SRO - STEM School	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27400	221	SRO - NorthStar Academy	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Safety and Mental Health			30.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Sheriff			551.50	0.00	13.00	564.50	0.00	0.00	0.00	8.50	0.00	0.00	8.50
GRAND TOTALS			1,337.40	7.00	21.00	1,363.40	0.00	-	-	55.00	2.00	7.00	30.00
REGULAR FTES BY FUND			Regular FTE's By Fund	LB Temps	Over-Hires	Regular FTE's By Fund	Regular FTE's By Fund						
Fund	100	General Fund	891.60	5.00	16.00	0.00	16.00						
Fund	200	Road and Bridge Fund	116.00	1.00	0.00	0.00	0.00						
Fund	210	Human Services Fund	119.50	0.00	2.00	0.00	0.00						
Fund	217	Health Fund	2.00	0.00	0.00	0.00	39.00						
Fund	250	Open Space Fund	8.30	1.00	0.00	0.00	0.00						
Fund	295	RM HIDTA Fund	12.00	0.00	0.00	0.00	0.00						
Fund	220	Law Enforcement Authority Fund	158.00	0.00	3.00	0.00	0.00						
Fund	221	Safety & Mental Health	30.00	0.00	0.00	0.00	0.00						
TOTAL			1,337.40	7.00	21.00	TOTAL	55.00						

2023 Recommended Staffing

2022 Ending FTEs				2023 New FTEs/Changes				2023 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
116.00	0.00	3.00	119.00	0.00	0.00	0.00	0.00	116.00	0.00	3.00	119.00	LEA Fund	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22100	220
9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	9.00	22115	220
7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	22150	220
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	22240	220
4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	22260	220
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	22270	220
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	22300	220
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	22400	220
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	22500	220
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	800540	220
158.00	0.00	3.00	161.00	0.00	0.00	0.00	0.00	158.00	0.00	3.00	161.00	Subtotal LEA SO	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	Safety & Mental Hlth	
9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	9.00	27100	221
5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00	27150	221
8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	8.00	27200	221
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	27250	221
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	27250	221
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	27300	221
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	27325	221
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	27375	221
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	27400	221
30.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00	30.00	0.00	0.00	30.00	Subtotal Safety & MH	
560.00	0.00	13.00	573.00	0.00	0.00	0.00	0.00	560.00	0.00	13.00	573.00	Total Sheriff	
1,392.40	8.00	29.00	1,396.40	0.00	4.00	0.00	4.00	1,392.40	4.00	29.00	1,425.40		
Regular FTE's By Fund		LB Temps	Overhires	Regular FTE's By Fund		Regular FTE's By Fund		Regular FTE's By Fund		LB Temps	Over-Hires		
	907.60	6.00	17.00		0.00		866.60		3.00		20.00		
	116.00	1.00	3.00		0.00		116.00		0.00		3.00		
	119.50	0.00	3.00		0.00		119.50		0.00		3.00		
	41.00	0.00	0.00		0.00		82.00		0.00		0.00		
	8.30	1.00	0.00		0.00		8.30		1.00		0.00		
	12.00	0.00	0.00		0.00		12.00		0.00		0.00		
	158.00	0.00	6.00		0.00		158.00		0.00		3.00		
	30.00	0.00	0.00		0.00		30.00		0.00		0.00		
TOTAL	1,392.40	8.00	29.00	TOTAL	0.00		TOTAL	1,392.40	4.00		29.00		

Data as of
October 1, 2022

Data as of
October 1, 2022



Capital Improvement Projects (CIP)

HIGHLIGHTS OF OUR MAJOR CAPITAL IMPROVEMENT PROJECTS AND ASSET MANAGEMENT PROGRAMS

CONTRACTED MAINTENANCE PROGRAM

Currently, the County's pavement management system recommends funding contracted pavement maintenance at \$17.5 million in 2023 to maintain the existing pavement condition level. This program includes the annual asphalt overlay project, the annual sidewalk repair and curb ramp retrofit project, as well as reconstruction projects for roadways which need full replacement. The County uses two primary outcome-based performance metrics (average pavement condition, and percent of pavements in fair or better condition) to monitor and report on the success of this investment. Maintenance of transportation infrastructure in good condition reduces future maintenance costs and supports economic activity throughout the County.

STORMWATER PRIORITY PROJECTS

As the County's infrastructure continues to age, preventative maintenance of its stormwater improvements becomes increasingly more important to protect the County's existing infrastructure. This funding is imperative for the County to meet its Municipal Separate Storm Sewer System (MS4) Permit requirements, as well as protect properties from flooding. Public Works Engineering and Public Works Operations identify priority projects, ranging from drainage pipe repair and replacement, roadside ditch reconstruction and erosion stabilization. Other stormwater projects include rural pipe lining program; Highlands Ranch pipe lining program; Pinery drainage improvement program: partnering on stream stabilization projects with Mile High Flood Control District; annual maintenance of the County Facilities detention/water quality ponds; annual GESC contractors to meet permit stabilization requirements: and declassification and repairs to existing NRCS dams that were constructed in the early 1960's.

RELOCATE I-25 WEST FRONTAGE ROAD (TOMAH TO TERRITORIAL)

This funding is needed to advance construction on a portion of a new local road that is within unincorporated Douglas County, which will be located west of the BNSF Railway that runs along I-25. This new road will extend from the Bear Dance / Tomah Road Intersection north to Territorial Road. Constructing the new road, (also referred to as Dawson Trail Blvd.), needs to occur before the proposed I-25 / Crystal Valley Interchange can be completed, since the proposed interchange requires closing a segment of the I-25 West Frontage Road between Tomah Road and Yucca Hills Road. This project will improve safety and mobility and will eliminate three at-grade railroad crossings. Construction is scheduled to begin in spring/summer 2023 on the segment located in unincorporated Douglas County while the Dawson Trails developer advances the segment within the Town of Castle Rock.

BROADWAY / HIGHLANDS RANCH PARKWAY INTERSECTION RECONSTRUCTION

This funding request is needed to advance the first construction phase in 2023. The initial phase of construction will utilize the Highway Safety Improvement Program (HSIP) grant funding approved by CDOT in the amount of \$1.125 Million. The County will complete the Highlands Ranch Parkway portion of intersection improvements in subsequent phase(s). This project provides for extensive improvements at the intersection of Broadway and Highlands Ranch Parkway, to

improve overall safety of the intersection through the addition of a second southbound turn lane on Broadway accessing eastbound Highlands Ranch Parkway and widening Highlands Ranch Parkway through the Broadway intersection to include three (3) eastbound through lanes. In addition, the existing traffic signal will be redesigned to accommodate the wider intersection.

DRANSFELDT ROAD EXTENSION PROJECT (20 MILE ROAD TO MOTSENBOCKER ROAD)

This project involves constructing a new road and bridge over across Cherry Creek. This funding request is needed to advance the construction associated with extending Dransfeldt Road between Twenty-Mile Road and Motensbocker Road. The Town of Parker is managing this project and construction is anticipated to begin in 2023 and the project is estimated to cost over \$20 million, of which the County is contributing \$8 million towards the construction costs. This project is a critical component of the region's long-term transportation plan and will help improve mobility and incident management by providing a more reliable transportation network while helping reduce congestion within and around the Town of Parker. The project will also help reduce the number of local trips that use Parker Road (SH 83) and thus provide more capacity for regional trips on Parker Road; and improve direct access from the communities located south and west of Motensbocker Road with the existing retail areas located along Twenty Mile Road as well as to a future regional recreational center.

BRIDGE REHABILITATION OR REPLACEMENT PROJECTS

This funding request of \$1 million is needed to partner with Jefferson County to make improvements to the bridge structure located approximately 2.1 miles downstream of Trumbull Bridge. The proposed rehabilitation project will remove and replace the bridge deck, bridge rail, bridge expansion joint, guardrail approaches to the bridge, and other structural improvements as needed. This bridge spans the South Platte River, which borders Douglas and Jefferson Counties. Jefferson County staff will manage the proposed project through both the design and construction phases.

PINE LINE AND PINE DRIVE WIDENING AND RECONSTRUCTION PROJECT

This project involves reconstructing and widening Pine Drive from 2 thru lanes to 4 thru lanes from Lincoln Avenue to approximately 800-feet north of the Pine Lane / Pine Drive intersection. This project also includes installing new traffic signals at both the Ponderosa Drive and the Pine Lane intersections with Pine Drive. The Pine Drive improvement project requires significant right-of-way acquisition along the east side of Pine Drive as well as major utility relocations. The improvements on Pine Lane include providing a center turn lane and adding a westbound deceleration lane at Dixon Drive to improve access to the nearby middle school. Construction on both Pine Lane and Pine Drive is anticipated to begin in 2023.

BAYOU GULCH ROAD EXTENSION PROJECT

This 2023 budget request will be used to extend Bayou Gulch Road from Vistancia Drive (located north of Pradera Parkway) to Scott Avenue. As developers in both unincorporated Douglas County and within the Town of Parker are close to completing construction of the section of Bayou Gulch Road between Crowfoot Valley Road and Scott Avenue, the County recognizes the value of providing a more reliable transportation network; and therefore, the County and Town sees

the need to construct this missing link. The project will provide grading for the ultimate 4 lane roadway section and pave the initial two lanes. Construction is anticipated to begin in 2023.

COUNTY LINE ROAD WIDENING PROJECT (BROADWAY TO UNIVERSITY)

This 2023 budget request will be used to partner with DRCOG, CDOT, FHWA, the City of Littleton and the City of Centennial to reconstruct and widen the segment of County Line Road between Broadway and University from 2 thru lanes to 4 thru lanes, add sidewalks and install a new traffic signal at the Clarkson intersection. The project is anticipated to cost \$20 million to \$25 million to construct. Construction is estimated to begin 2023 and will likely take up 24 months to complete construction.

US HIGHWAY 85 (HIGHLANDS RANCH PARKWAY TO DAD CLARK GULCH) WIDENING AND RECONSTRUCTION PROJECT

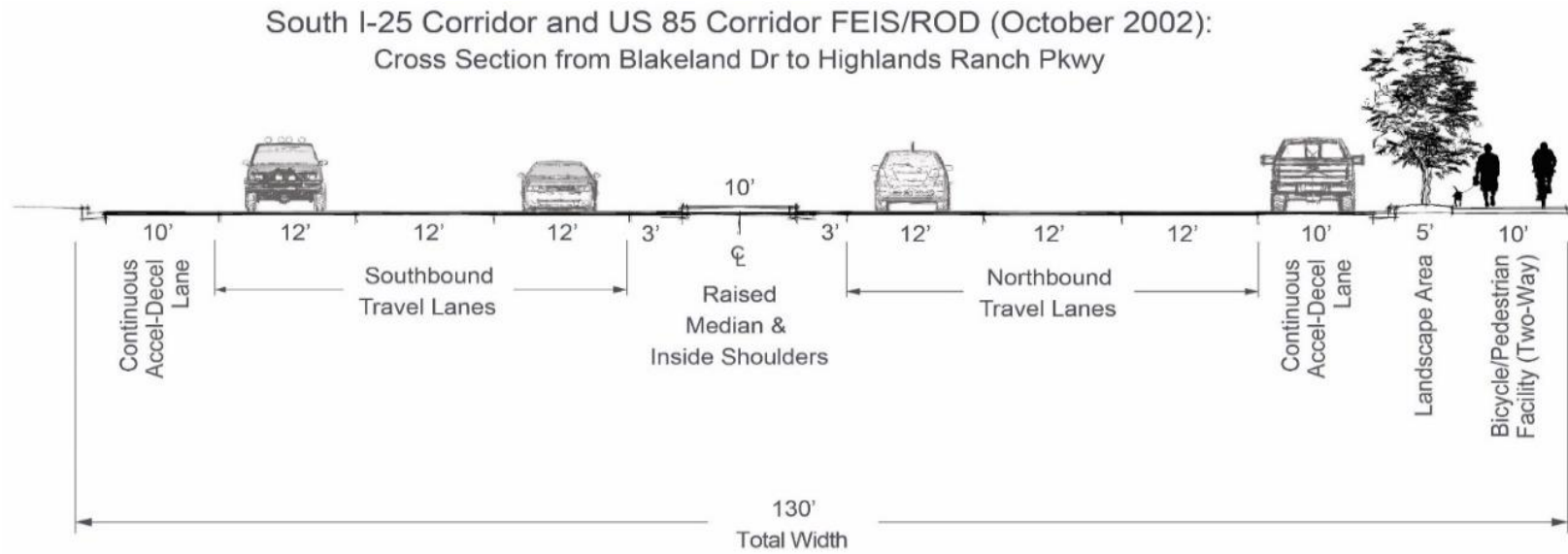
On September 20, 2022, the Douglas County Commissioners awarded a construction contract, and the contractor was granted a notice to proceed on September 30, 2022. Several utility relocations have commenced but some major utilities still need to be relocated, which includes the City of Englewood's raw water transition line (aka City Ditch) and Xcel Energy Electric. The project will take approximately 30 to 36 months to complete. As part of the 2023 budget, the County is proposing to allocate an additional \$31.2 million to continue constructing improvements along the US 85 Corridor, with the majority of the funding being used to reconstruct and widen the section of US 85 between Highlands Ranch Parkway and County Line Road.

Douglas County funds are used to leverage other revenue sources which includes developer contributions, state, and federal funds to improve this increasingly congested corridor. The County recognizes the importance of completing the proposed widening of the US Highway 85 Corridor and the critical role this regional north / south arterial has in moving people, goods, and services. Many Douglas County constituents rely on US Highway 85 for their daily commuting needs. This arterial roadway is part of the National Highway System (NHS). US Highway 85 plays a critical part in the I-25 incident management plan - by providing an alternate route should a major incident occur on I-25 that requires a closure or significant traffic delays. The State has limited resources for building new capacity improvements and CDOT does not have enough funds to complete the US 85 corridor improvements that were identified in the Final Environmental Impact Statement Record of Decision document signed in 2002.

Douglas County has been partnering with CDOT to improve the US Highway 85 corridor since the early 2000s and one of the first projects was to construct the Titan Parkway Interchange, which included eliminating two at-grade railroad crossings on Titan Road, and this was followed by widening US 85 between Highlands Ranch Parkway and Titan Parkway, and more recently, the segments south of Titan Road to Sedalia were completed. In 2002, CDOT and FHWA approved the South I-25/US Highway 85 Environmental Impact Statement (EIS) and Record of Decision (ROD) outlining a set of improvements to address transportation needs in the region for both the I-25 and US Highway 85 corridors. For more information visit our project website at us85douglascountry.com

As additional residential and commercial growth continues to occur in the County, further studies were needed to identify what additional transportation improvements are necessary to support this growth and mitigate the increased congestion along the US 85 corridor. In 2015, Douglas County was selected to

receive some federal funding via the Denver Regional Council of Governments (DRCOG) Transportation Improvement Program (TIP) project selection process to help reconstruct and widen the segment of US 85 from Highlands Ranch Parkway to approximately 1,200-feet north of County Line Road. To advance this project an environmental re-evaluation was required by CDOT and FHWA. As part of that process an updated traffic analysis was conducted that identified how to improve capacity, operational performance, and safety for anticipated traffic volumes in 2040 (the original 2002 EIS considered traffic volumes projections only thru 2020; and the projected volumes were exceeded by 2019). In the July 2017, CDOT and FHWA approved the Record of Decision regarding the re-evaluation of the section of US Highway 85 between Highlands Ranch Parkway and C-470, which was paid for entirely by the County. _One of the objectives of this project was to update the 2002 Record of Decision (ROD) to address changes to conditions that have occurred since it was originally issued by the Federal Highway Administration (FHWA) and to reanalyze impacts of the recommended improvements for the segment of US 85 from Highlands Ranch Parkway through the C-470 Interchange and extending approximately 1,200-feet north of County Line Road to Dad Clark Gulch.



Another component of this project is the reconstruction of the US Highway 85 and C-470 Interchange, including traffic operational improvements near C-470 (Blakeland Drive to 1,200-feet north of County Line Road) which is needed to reduce congestion and provide more reliable travel time through the closing spaced signalized intersections. The proposed interchange reconstruction and widening of US Highway 85 is shown below; and illustrates utilizing a continuous flow intersection (CFI) concept to address the heavy northbound to westbound turning movement to compliment the southbound to eastbound flyover ramp



that was built 9 years ago, which Douglas County initiated and found most of the funding to design and construct it. Other project improvements including adding 10-foot wide multi-use path on the east side of US 85 between Highlands Parkway and the C-470 Trail as well as grade separations to carry both the C-470 Trail under US 85 and to carry the High Line Canal Trail under US 85.

Road and Bridge Fund

Project Title	Preliminary Budget
Contracted Maintenance of Road Condition Program	\$ 17,500,000
Storm Drainage Projects	500,000
Stormwater Priority Projects	4,000,000
School and Pedestrian Safety Projects	300,000
Total Road & Bridge Fund Project	<u>\$ 22,300,000</u>

Road Sales and Use Tax Fund

Project Title	Preliminary Budget
I-25 Frontage Road (Tomah-Dawson) (Reqd for Castle Valley Interchange)	\$ 8,000,000
Hess Road (CCP to Chambers)	500,000
Bayou Gulch Road Extension	2,500,000
Broadway / Highlands Ranch Parkway Intersection	2,000,000
Dransfeldt Road Extension	4,000,000
County Line Road Widening and Reconstruction (University to Broadway)	9,000,000
Happy Canyon / I-25 Interchange (West Side Improvements)	800,000
US 85 Improvements (Highlands Ranch Parkway to County Line Road)	3,200,000
Total Road Sales and Use Tax Fund Project	<u>\$ 30,000,000</u>

Transportation Infrastructure Sales and Use Tax Fund

Project Title	Preliminary Budget
US 85 Improvements	\$ 20,000,000
Pine Drive Widening (Lincoln Ave to Inspiration Drive)	3,000,000
Dransfeldt Road Rehabilitation (Twenty Mile Road to Motsenbocker Road)	4,000,000
Bridge Rehabilitation / Replacement Projects	1,000,000
Total Transportation Infrastructure Sales and Use Tax Fund Project	<u>\$ 28,000,000</u>

Justice Center Sales and Use Tax Fund

Project Title	Preliminary Budget
Justice Center Fund Operating Transfer	\$ 514,700
Detentions Dayroom Improvements	1,453,900
Security Equipment and Software Upgrades	142,000
Interior Office Improvement	1,044,000
Roof Replacement	166,500
Building Security Control Updates	25,000
EVOC Road Course Seal Coat	150,700
Electronic Vehicle Charging Station	229,000
Parking Lots / Garage Resurfacing	280,500
Internal Building Maintenance	779,800
Total Justice Center Sales and Use Tax Fund	<u>\$ 4,786,100</u>

Open Space Sales and Use Tax Fund

Project Title	Preliminary Budget
Open Space Support Specialist	\$60,000
Astronomical Observatory	250,000
Stanley Trachorse Hydro Unit	10,000
Tow Behind Brusck Cutter	7,500
Hidden Mesa Trail	400,000
E-Gate Maintenance & Repair	50,000
Trailhead Maintenance / Improvement	500,000
General Contractor Contracts	200,000
Part-Time Temporary Technicians	36,000
Forest Management	300,000
Weed Management	200,000
Huntsville Pond Plan	150,000
Wildlife Management	25,000
Total Open Space Sales and Use Tax Fund	<u>\$ 2,188,500</u>

Parks Sales and Use Tax Fund

Project Title	Preliminary Budget
General Maintenance, Repair and Supply Cost, Equipment Replacements	\$ 370,000
Concrete Replacement, Electrical, Professional Services	800,000
Annual Parking Lot Maintenance	200,000
Rueter-Hess Reservoir	250,000
Highlands Heritage Regional Park Synthetic Turf Replacement	575,000
Challenger Regional Park - Portable Restroom Enclosure	50,000
East West Regional Trail Signage and Wayfinding	425,000
High Line Canal Conservancy and Tree Pruning	10,000
Total Parks Sales & Use Tax Fund	<u>\$ 2,680,000</u>

Conservation Trust Fund

Project Title	Preliminary Budget
Bluffs Regional Park - Trail Resurfacing - 1.0 Mile	\$ 450,000
Macanta Regional Park - Construction - Multi-year project	1,200,000
Total Conservation Trust Fund	<u>\$ 1,650,000</u>

Capital Expenditures Fund

Project Title	Preliminary Budget
Furniture and Equipment Replacement	\$ 151,500
Parking Lot/Sidewalk Maintenance	85,500
Miller / Wilcox / Wildcat MV Camera Replacements	39,000
Miller Elevator Door Maintenance	35,000
CAT6A Cabling Replacements	155,000
Fairgrounds Video Message Boards	19,000
Vehicle Alignment Lift	45,000
Highlands Heritage Regional Park Garage Rood Replacement	115,000
Miller Variable Frequency Drive Replacement	25,000
LWH Fence Improvements	12,000
County Facilities Exterior Building Repairs	35,000
Park Meadows Center BAS Replacements	77,000
Loading Dock Concrete Replacement	5,000
Partition Wall Panel Replacements	18,500
Traffic Signal Cubicle	75,000
Traffic Signal Mezzanine	95,000
Fire Panel Replacements	66,500
Ceiling Tile Replacement	15,000
Heated Storage Security Improvement	14,000
Security Component Replacement	25,000
Miller LED Light Conversion	40,500
Floor Covering Replacement	109,500
Fairgrounds Exterior Building Maintenance	20,000
UPS Battery Replacements	38,000
Total Capital Expenditures Fund	\$ 1,316,000

The background image shows a construction site in a rural or semi-rural area. A tall yellow crane stands prominently in the center. In the foreground, there is a line of cars, including a white SUV and a white pickup truck. To the right, a white semi-truck is visible. A yellow diamond-shaped sign with a black silhouette of a person walking is on the right side. The background features rolling green hills under a clear sky. A dark green rectangular overlay covers the middle portion of the image, containing the title text.

5-Year Capital Improvement Planning Documents

(2023 thru 2027) Capital Improvement Program (CIP) Five Year Budget Project Priorities (updated 10-03-2022)

Priorities Subject to Change and BOCC Final Approval

BU	Fund 200 - Road and Bridge Fund	2023	2024	2025	2026	2027
800100	Contracted Maintenance (Includes Sidewalks, ADA Ramps, Asphalt & Concrete Pavements)	17,500,000	20,000,000	20,000,000	20,000,000	20,000,000
800503	Emergency Storm Drainage	500,000	500,000	500,000	500,000	500,000
800506	Stormwater Priority Projects	4,000,000	4,500,000	4,500,000	4,500,000	4,500,000
800853	School & Pedestrian Safety Projects	300,000	100,000	100,000	100,000	100,000
Fund 200 - Subtotal for CIP (doesn't include Public Works Operations Requests or Salaries) :		22,300,000	25,100,000	25,100,000	25,100,000	25,100,000

BU	Fund 230 - Road Sales and Use Tax Fund	2023	2024	2025	2026	2027
800117	Contracted Paving, Maintenance and Reconstruction Project Priorities	-	-	4,000,000	4,000,000	4,000,000
800129	Relocate I-25 West Frontage Road (Tomah to Territorial)	8,000,000	-	-	-	-
800131	Hess Road Widening to 4 thru lanes (Canyonside Blvd to Chambers Road)	500,000	-	-	-	-
800156	Hilltop Road (Legend HS to Alpine Drive)	-	9,000,000	10,000,000	6,000,000	-
800202	Bayou Gulch Road Extension (Pradera Parkway to Scott Road)	2,500,000	-	-	-	-
800262	I-25 / Lincoln Interchange and Lincoln Avenue Corridor (Park Meadows Drive to Oswego)	-	-	-	-	20,000,000
800424	Jackson Creek Road over West Plum Creek Bridge Replacement	-	-	1,000,000	4,500,000	-
800425	Dakan Road over West Plum Creek Bridge Replacement	-	500,000	5,000,000	-	-
800431	Crystal Valley over Sellers Gulch Bridge Improvements	-	-	-	500,000	-
800434	Broadway / HR Parkway Intersection	2,000,000	-	-	-	-
800453	Dransfeldt Road Extension (20 Mile Rd to Motsenbocker)	4,000,000	-	-	-	-
800461	County Line Road (University to Broadway)	9,000,000	-	-	-	-
800505	Happy Canyon / I-25 Interchange - Phase 1 - West Side Connection and Phase 2 - East Side Connection	800,000	-	-	8,000,000	-
800833	Traffic Signal and Intelligent Transportation Upgrades	-	2,000,000	2,000,000	2,000,000	1,000,000
800854	Traffic Hazard Elimination Projects - (Tomahawk Road / East Parker Road Intersection or other priorities)	-	500,000	3,000,000	-	-
800979	Crystal Valley Interchange Construction	-	13,000,000	-	-	-
800998	US 85 Improvements (Highlands Ranch Plwy to Dad Clark Gulch)	3,200,000	-	-	-	-
Fund 230 - Subtotal for CIP :		30,000,000	25,000,000	25,000,000	25,000,000	25,000,000

BU	FUND 235 - Transportation Infrastructure	2023	2024	2025	2026	2027
801502	US 85 Improvements (Highlands Ranch Plwy to Dad Clark Gulch)	20,000,000	-	-	-	-
801504	Pine Drive Widening (Lincoln Avenue to Inspiration Drive)	3,000,000	-	-	-	-
801505	Lincoln Avenue (Jordan to Parker Road)		7,000,000	-	-	-
801506	Dransfeldt Road Extension (20 Mile Rd to Motsenbocker)	4,000,000	-	-	-	-
801508	I-25 / Lincoln Interchange and Lincoln Avenue Corridor (Park Meadows Drive to Oswego)	-	1,000,000	1,000,000	-	12,000,000
801509	Lone Tree Bustang Mobility Hub	-	1,000,000	-	-	-
801510	Crowfoot Valley Road Improvements (Macanta/Canyonside Blvd to 2nd Access into Canyons South)	-	-	-		1,000,000
801511	Bridge Rehabilitation or Replacement Projects - BGT for JeffCo Str # E-6-4A - 2.1 miles downstream of Trumbull Bridge	1,000,000	-	-	-	-
801511	Bridge Rehabilitation or Replacement Projects - BGT for JeffCo Str # F-6-7 - 5 miles north of Deckers, near Sugar Creek Road Intersection	-	-	2,000,000	-	-
801511	Bridge Rehabilitation or Replacement Projects - for Pine Cliff Road over West Plum Creek and other priorities	-	-	1,000,000	1,000,000	1,000,000
801512	Crystal Valley Interchange Construction	-	5,000,000	-	-	-
801513	Happy Canyon / I-25 Interchange - Phase 1 - West Side Connection and Phase 2 - East Side Connection	-	-	1,000,000	6,000,000	-
801514	Hilltop Road and Singing Hills Road Improvements	-	4,000,000	11,000,000	11,000,000	-
801519	Waterton Trail over South Platte River (connects High Line Canal at Campfire to Chatfield State Park)	-	-	1,000,000	-	3,000,000
801519	Waterton Widen & Replace Bridge (Wadsworth to Campfire)	-	-	1,000,000	-	1,000,000
Fund 235 - Subtotal for CIP :		28,000,000	18,000,000	18,000,000	18,000,000	18,000,000

OPEN SPACE AND NATURAL RESOURCES
CAPITAL IMPROVEMENT PLAN
2023-2027

	2023	2024	2025	2026	2027
Acquisition	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
New Acquisition Development	250,000	250,000	250,000	250,000	250,000
Major Maintenance		100,000	200,000	300,000	400,000
Forest Management	300,000	300,000	350,000	350,000	350,000
Habitat Restoration	150,000	150,000	150,000	150,000	150,000
Equipment Replacement	100,000	100,000	100,000	100,000	100,000
Historic Structure Stabilization		150,000	150,000	150,000	150,000
Trailhead Rehabilitation/Shelter Construction (+ADA compliance)	350,000	350,000	350,000	350,000	350,000
Trail Restoration	220,000	220,000	230,000	240,000	250,000
Noxious Weed Management and Maintenance	200,000	200,000	200,000	200,000	200,000
Electronic Gate Maintenance and Replacement	50,000				
Huntsville Pond	150,000	300,000			
Hidden Mesa ADA Trail Connection to Cherry Creek	400,000				
Observatory at Sandstone Ranch	250,000	250,000	250,000		
Spruce Mountain West Parking Lot		500,000			
Henry Property Trailhead and Trail				700,000	
Xericscape Demonstration Path at Hidden Mesa		150,000			
Phase 2 trail Construction at Sandstone-4.3 mi.		150,000			
Phase 3 trail Construction at Sandstone-2 miles			100,000		
Phase 3 Parking Lot at Sandstone-5 acres			500,000		
Phase 3 Driveway Extension at Sandstone			1,000,000		
Trail Connection to Road 327 in Pike National Forest				2,000,000	2,000,000
TOTAL	\$7,420,000	\$8,170,000	\$8,830,000	\$9,790,000	\$9,200,000

**PARKS, TRAILS & BUILDING GROUNDS
5-YEAR CAPITAL IMPROVEMENT PLAN
2024-2028**

	2024	2025	2026	2027	2028
Annual Ongoing Maintenance - Professional Services	\$ 1,170,588	\$ 1,170,588	\$ 1,170,588	\$ 1,170,588	\$ 1,170,588
Highland Heritage Regional Park Playground Replacement (2 structures)	1,250,000				
Macanta Regional Park Trailhead, Parking Lot 200 cap, 12 miles of trail	3,800,000				
Challenger Regional Park Playground Replacements (2 structures)		1,250,000			
Fairgrounds Regional Park Sport Field Lighting - LED renovation		200,000			
Dupont Park Sport Field Lighting - LED Renovation		200,000			
Highland Heritage Regional Park Sport Field Lighting - LED Renovation		200,000			
Challenger Regional Park Sport Field Lighting - LED Renovation		200,000			
Fairgrounds Regional Park Playground Replacements			1,000,000		
Bayou Gulch Regional Park Playground Replacements				750,000	
Highland Heritage Regional Park Irrigation Renovations				2,000,000	
Dupont Park Playground Replacements					200,000
The Pinery Park Playground Replacements					350,000
Whispering Pines Park Playground Replacements					350,000
Challenger Regional Park Irrigation Renovations					1,000,000
Highland Heritage Regional Park Restroom Building Replacements					1,500,000
Challenger Regional Park Fields #1 & #2 Synthetic Turf Replacement					1,000,000
Bayou Gulch Regional Park Expansion - Group Picnic Shelter Expansion					500,000
Bluffs Regional Trail Resurfacing (2 miles) (2028 – 2030)					300,000
East West Regional Trail Resurfacing (20 miles) (2028 – 2040)					230,769
Total	\$ 5,050,000	\$ 2,050,000	\$ 1,000,000	\$ 2,750,000	\$ 5,430,769

**HISTORIC STRUCTURES
CAPITAL IMPROVEMENT PLAN
2023-2027**

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Columbine Open Space	\$ 77,425 *	\$ 77,425 *	\$ 77,425 *	\$ 25,000 *	\$ 25,000 *
Crull-Hammond Cabin	51,075	51,075	70,000	25,000	25,000
Evans Homestead	108,750 *	-	100,000 *	75,000 *	75,000 *
Greenland Townsite (School and Post Office)	119,050 *	49,875 *	100,000 *	75,000 *	75,000 *
Miksch-Helmer Cabin – Cash Match and Restoration	78,850	78,850	150,000	150,000	150,000
Spring Valley School Site			200,000	150,000	150,000
William Converse Ranch – Large house	58,650 *	125,000 *	125,000 *	100,000 *	100,000 *
Rock Ridge Cemetery	-	-	10,000	5,000	5,000
TOTAL	\$ 493,800	\$ 382,225	\$ 832,425	\$ 605,000	\$ 605,000

* Partner 50% with Open Space - Total cost of each project.

Douglas County Facilities Management
Capital Outlay Projections
2023 - 2027

Fund 330 - Capital Improvement Schedule for Facilities	Business Unit	FUND 330 CAPITAL PROJECTIONS				
		2023	2024	2025	2026	2027
33100 - PS Miller Building						
Access Control Update (Ccure Panels, Readers) - PSM & Garage - Every 5 Years	33100					\$ 59,000
Avigilon Camera Replacements - Every 4 Years	33100	\$ 9,000				\$ 10,400
Avigilon Exterior Camera Replacements - Every 4 Years			\$ 32,000			
Elevator Door Operator Upgrade	33100	\$ 35,000				
Elevator Controller/Power Unit Replacement	33100			\$ 226,000		
Fire Panel Radio - Building & Garage	33100	\$ 9,000				
Furniture Replacement - Community Development/Engineering (2nd Floor)	33100	\$ 31,500				
LED Can Lights - Parking Garage	33100	\$ 40,500				
Loading Area Concrete	33100	\$ 5,000				
Partition Wall Panels - Conference Room A&B	33100	\$ 18,500				
Roof Replacement - PS Miller	33100			\$ 660,000		
UPS Battery Replacement (new 2015 unit) - 3rd Floor (Every 4 Years) - (A Unit)	33100	\$ 19,000				\$ 21,900
UPS Battery Replacement (new 2017 unit) - 2nd Floor (Every 4 Years)	33100			\$ 11,500		
UPS Battery Replacement (new 2017 Unit) - 3rd Floor (Every 4 Years) - (B Unit)	33100			\$ 11,500		
UPS Battery Replacements (new 2016 unit) - 1st Floor (Every 4 Years)	33100		\$ 17,300			
VFDs for Rooftop Units 1 & 2	33100	\$ 25,000				
TOTAL - 33100 PS Miller Building		\$ 192,500	\$ 49,300	\$ 909,000	\$ -	\$ 91,300
33110 - Wilcox Building						
Access Control Update (Ccure Panels, Readers) - Every 5 Years	33110					\$ 33,000
ADA Entrance - East	33110		\$ 2,276,000			
Avigilon Exterior Camera System Adds - Every 4 Years	33110				\$ 7,700	
Avigilon Interior Camera System Adds - Every 4 Years	33110	\$ 11,000				\$ 12,700
Carpet Replacement - Lobby 1st Floor	33110	\$ 63,000				
Cat6a Cabling (1st Floor)	33110	\$ 40,000				
Countertop Replacements ALL Restrooms	33110		\$ 24,000			
Fire Panel Radio	33110	\$ 4,500				
UPS Battery Replacements (new 2021 unit) - Every 4 years	33110			\$ 8,000		
VCT Tile Replacement - Basement	33110	\$ 26,500				
TOTAL - 33110 Wilcox Building		\$ 145,000	\$ 2,300,000	\$ 8,000	\$ 7,700	\$ 45,700
33190 - Other General Government Buildings						
Access Control Update (Ccure Panels, Readers) - Every 5 Years						
Election - Ccure Access Control Upgrades - EVERY 5 Years	33190					
HHRP - Ccure Access Control Upgrades - EVERY 5 Years	33190					
Wildcat MV - Ccure Access Control Upgrades - EVERY 5 Years	33190		\$ 4,000			
Avigilon Camera System - Wildcat - EVERY 4 Years	33190	\$ 11,000				\$ 12,700
County WIDE Ceiling Tile Replacements - EVERY 3 Years	33190	\$ 15,000			\$ 16,500	
County Floor Covering Replacement (rotating)	33190		\$ 17,600	\$ 19,400	\$ 21,300	\$ 23,400
County Furniture/Equipment/Ergonomic Replacements	33190	\$ 62,500	\$ 137,500	\$ 151,300	\$ 166,400	\$ 183,000
County WIDE Chair Replacements (5 Years)	33190	\$ 25,000				
Election - Concrete Repairs Loading Area	33190	\$ 9,000				
Election - Fire Panel Radio	33190	\$ 4,500				
Exterior Building Maintenance Repairs	33190	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Fence Replacement - Little White House	33190	\$ 12,000				
Highland Heritage Regional Park - Fire Panel Radio	33190	\$ 4,500				
Highland Heritage Regional Park - Fire Panel Replacement	33190	\$ 9,000				
Highland Heritage Regional Park - Garage Roof Replacement (2)	33190	\$ 115,000				
Louviers Gutter Replacement	33190		\$ 18,500			
Louviers Roof Replacement	33190		\$ 60,000			
Parking Lot Maintenance - All Facilities	33190	\$ 8,500	\$ 164,000	\$ 124,300	\$ 93,500	\$ 9,400
Security System Component Replacement	33190	\$ 25,000	\$ 26,300	\$ 27,600	\$ 29,000	\$ 30,500
UPS Battery Replacement - Elections (Every 3 Years)	33190			\$ 10,500		
Wildcat MV - Fire Panel Radio	33190	\$ 4,500				
Parking Maintenance Schedule - SUBMIT UNDER 33190.473600						
Parking Lot Maintenance (pot holes, crack seal, pmm sealer) - Every 4 Yrs - 10% Escalator						
Elections					\$ 33,000	
Facilities Management			\$ 45,000			
Health & Human Services				\$ 52,800		
Louviers Village Clubhouse	\$ 8,500					\$ 9,400
Operations				\$ 71,500		
Park Meadows Center			\$ 25,000			
Parker Yard					\$ 33,000	
PS Miller (Garage & Lots)			\$ 40,000			
PS Miller North Lot					\$ 27,500	
Traffic Services			\$ 40,000			
Wilcox			\$ 14,000			
TOTAL - 33190 Other General Government Buildings		\$ 340,500	\$ 462,900	\$ 368,100	\$ 496,700	\$ 294,000

Douglas County Facilities Management									
Capital Outlay Projections									
2023 - 2027									
33300 - Facilities/Public Works Complex									
Access Control Update (Ccure Panels, Readers) - Every 5 Years	33300		\$	50,000					
Avigilon Camera Replacements - Every 4 Years	33300		\$	15,000					
Fleet (CR) Parts Room Remodel (counter/window/work cubes)	33300		\$	20,000					
Fleet (CR) Parts Room Expansion	33300		\$	300,000					
Four Post Alignment Lift	33300	\$	45,000						
Heated Storage - Add Security Equipment	33300	\$	14,000						
Miller Welder	33300		\$	18,000					
Moore Road Shop Painting	33300		\$	4,000					
OpTech Fire Panel Radio	33300	\$	9,000						
Parking Lot Sweeper	33300		\$	60,000					
Sedalia Shop Roof Replacement	33300		\$	5,000					
TOTAL - 33300 Facilities/Public Works Complex		\$	68,000	\$	467,000	\$	-	\$	-
33400 - Human Services									
Access Control Update (Ccure Panels, Readers) - Every 5 Years	33400		\$	30,000					
Avigilon Exterior Camera Replacements - Every 4 Years	33400					\$	7,700		
Avigilon Interior Camera System Adds - Every 4 Years	33400		\$	15,000					
Bathroom Countertop Replacements - ALL	33400		\$	12,000					
Cat 6a Cabling (1st and 2nd Floor)	33400	\$	115,000						
Elevator Controller/Power Unit Replacement	33400							\$	145,000
Fire Panel Radio	33400	\$	4,500						
Parking Lot Expansion	33400		\$	300,000					
RTU Unit 3B Replacement	33400		\$	67,000					
UPS Battery Replacement - Human Services (Every Four Years)	33400	\$	19,000					\$	21,900
TOTAL - 33400 Human Services		\$	138,500	\$	424,000	\$	-	\$	7,700
33550 - Fairgrounds									
Access Control Update (Ccure Panels, Readers) - Every 5 Years	33550					\$	50,000		
Access Control Panel Replacement	33550	\$	8,000						
Avigilon Exterior/Interior Camera Adds/Replacements - Every 4 Years	33550					\$	65,000		
CSU Concrete Stair Replacement	33550	\$	18,000						
CSU Roof Replacement	33550					\$	60,000		
CSU - RTU 3 & 4 Replacement	33550			\$	39,500				
Event Center Main Chair Replacements	33550			\$	375,000				
Exterior Building Maintenance Repairs	33550	\$	20,000	\$	21,000	\$	22,100	\$	23,200
Fairgrounds Admin Office Remodel	33550			\$	15,000				
Floor Repairs & Maintenance (Walk Off @ EC, EC Admin Office Carpet, EC Main Floor)	33550	\$	20,000	\$	21,000	\$	22,100	\$	23,200
Furniture/Equipment Replacements	33550	\$	7,500	\$	7,900	\$	8,300	\$	8,700
Indoor Arena Fire Panel Radio	33550	\$	9,000						
Kitchen Floor Repair/Maintenance	33550							\$	25,000
Large Animal Barn Concrete	33550			\$	125,000				
Livestock Panel Repairs/Replacements - Every 5 Year	33550								
Lowell Whitman Pavilion Replacement	33550			\$	375,000	\$	2,225,000		
Lull Telescopic Lift (Telehandler)	33550			\$	174,000				
Maintenance Shop Concrete Driveway/Road	33550			\$	70,000				
Multi Purpose North Improvement Restroom Addition	33550			\$	250,000				
Parking Lot & Drainage Restructuring (ALL)	33550					\$	250,000		
Parking Lot LED Conversion (See Notes)	33550	\$	-	\$	65,000	\$	65,000	\$	65,000
Parking Lot Maintenance (pot holes, crack seal, chip seal)	33550	\$	-	\$	26,300	\$	27,600	\$	29,000
Parking Lot Maintenance - Northwest Side of Events Center	33550	\$	50,000					\$	30,500
Performance Platform Improvements - Weather Screens	33550			\$	100,000				
Sound System Upgrades	33550			\$	50,000				
VMS Board	33550	\$	19,000						
TOTAL - 33550 Fairgrounds		\$	125,500	\$	1,714,700	\$	2,620,100	\$	324,100
33600 - Park Meadows Center									
Building Automation Control Upgrades	33600	\$	77,000						
Elevator Door Operator Upgrade	33600			\$	18,000				
Elevator Controller/Power Unit Replacement	33600					\$	108,000		
Exterior Camera Additions	33600	\$	8,000						
RTU 1&2 Replacements	33600			\$	300,000				
UPS Battery Replacement (new 2017 unit) - Every 4 Years	33600					\$	9,200		
TOTAL - 33600 Park Meadows Center		\$	85,000	\$	318,000	\$	108,000	\$	-
TOTAL FACILITIES MANAGEMENT PROJECTIONS		\$	1,095,000	\$	5,735,900	\$	4,013,200	\$	836,200

Douglas County Justice Center Fund
Capital Outlay Projects
2023 - 2027

	Business Unit	JC PROJECTIONS				
		2023	2024	2025	2026	2027
CAPITAL OUTLAY (47XXXX):						
Design/Soft Costs (472200)						
Improvements (472300)						
Clerk of Courts Service Counter Remodel	33215	\$ 554,500				
Crime Lab	870058					
Remodel of JC 3rd Floor (After Shared Use Building Complete)	TBD			\$ 400,000	\$ 4,000,000	\$ 400,000
Shared Use Building	TBD		\$ 3,000,000	\$ 28,800,000	\$ 2,800,000	
Other Improvements (473600)						
Cars, Vans, Pickups (474300)						
Communications Equipment (474350)						
Message Switch Replacement (2 switches)	33220					\$ 14,400
Radio Replacement Program/Other Radios - Portable Radios (Lease Payments - Year 5)	33220			\$ 400,000	\$ 400,000	\$ 400,000
Radio Replacements	33220	\$ 220,000	\$ 242,000	\$ 266,200	\$ 292,800	\$ 322,100
Computer Equipment/Software (474500/474600)						
Capital Software - CAD/JMS/RMS Enhancements/Replacements	870033	\$ 9,000,000				
Video Arraignment/Conferencing Replacement/Expansion (Every 5 years)	33210	\$ 78,800				
Furniture & Office Equipment (474400)						
Other Machinery & Equipment (474800)						
Detentions Security Refresh (Hardware & Software) - Every 5 years	33215			\$ 413,200		
Muffin Monster Replacement - Every 3 Years	33215			\$ 19,400		
Detention Kitchen Dish Machine	33215	\$ 126,500				
Tenprinter/Mug Photo System Replacements	33210			\$ 65,200		\$ 78,400
Detention Facility Body Scanner Replacement	33210			\$ 178,300		
Major Maintenance of Assets (478200)						
Major Repair and Maintenance/Replacement (478300)						
Detention Dayrooms Poly & Stair Handrail (Phase = IV)	33215	\$ 263,300	\$ -	\$ -		
Detention Dayroom Security Mesh Upgrades (Phases = IV)	33215	\$ 1,145,600	\$ -			
Detention Security Mesh & Poly Pods K2 & K4 Dayrooms	33215	\$ 45,000				
EVOC Crack Seal	33225	\$ 125,600	\$ 32,200	\$ 123,000	\$ 82,800	
Elevator Operating System Upgrades (Controller, Power Unit, Fixtures, Door Operator/Equip)	33215		\$ 500,000			
EvTech Asphalt Mill & Overlay	33215	\$ 130,000				
EvTech Impound Yard Concrete Repairs	33215	\$ 15,000				
Parking Garage Resurfacing/Maintenance (Every 5 Years)	33215	\$ 135,500				\$ 143,800
Roof Replacements (By Section) - Phased Project (20 year warranty?)	33215	\$ 166,500				\$ 406,400
Total Capital Outlay		\$ 12,006,300	\$ 3,982,300	\$ 30,925,400	\$ 7,900,700	\$ 1,765,100
CONTROLLABLE ASSETS (438XXX):						
Access Control (Ccure panels, readers) - Crime Lab (Panels = Every 5 Years)	33215					\$ 16,000
Access Control (Ccure panels, readers) - Evidence Storage (Panels = Every 5 Years)	33215					
Access Control (Ccure panels, readers) - HRSSS (Panels = Every 5 Years)	33215					
Access Control (Ccure panels, readers) - Justice Center - Every 8 Years	33215			\$ 57,500	\$ 66,100	
Access Control (Ccure panels, readers) - Radio Towers (Panels = Every 5 Years) - 911 FUNDS	33215					
Air Handler Units Secondary Filters - Every 3 Years	33215	\$ 58,500				
Avigilon Security Camera Replacements (All JC Cameras)	33215	\$ 115,000	\$ 132,300	\$ 152,100	\$ 174,900	
Boiler Glycol Feed Pump Station	33215	\$ 12,000				
Building Automation System (BAS) Hardware Upgrades - Every 10 Years	33215	\$ 541,800				
Elevator Door Restrictions	33215	\$ 27,500				
EvTech Exterior Camera Replacements	33215	\$ 27,000				
EvTech Fire Panel Radio	33215	\$ 4,500				
EvTech Fire Panel Replacement	33215	\$ 9,000				
MDT Refresh Program	33210	\$ 165,000	\$ 165,000	\$ 165,000	\$ 173,300	\$ 173,300
Investigations Cubicle Panel Extensions	33215	\$ 52,500				
Investigations Conference Room Chair Replacements	33215	\$ 11,500				
Patrol Cubicle Furniture Replacements	33215	\$ 274,500				
Patrol Hard Office Furniture Replacements	33215	\$ 76,000				
UPS Battery Replacement - Dispatch {String 1/String2} (Replace Every Two Years)	33215		\$ 15,400		\$ 16,900	
UPS Battery Replacement - Evidence Storage (Replace Every Four Years)	33215				\$ 19,600	
UPS Battery Replacement - HRSSS Data Center (Replace Every Three Years)	33215	\$ 25,000			\$ 30,000	
UPS Battery Replacement - HRSSS End User (Replace Every Four Years)	33215				\$ 21,000	
UPS Battery Replacement - UMFCL (Replace Every Four Years)	33215				\$ 22,000	
UPS MGE Component Replacement - Dispatch (Replace every five years)	33215		\$ 19,800			
Total Controllable		\$ 1,399,800	\$ 332,500	\$ 374,600	\$ 588,130	\$ 189,300
Total - Facilities-Related Projects		\$ 2,608,200	\$ 3,875,600	\$ 30,102,300	\$ 7,539,930	\$ 966,200
Total - Sheriff-Related Projects		\$ 9,589,400	\$ 439,200	\$ 1,197,700	\$ 948,900	\$ 988,200
GRAND TOTAL - JUSTICE CENTER FUND PROJECTS		\$ 12,197,600	\$ 4,314,800	\$ 31,300,000	\$ 8,488,830	\$ 1,954,400

Justification Details Provided by Facilities
Justification Details Provided by Sheriff's Office

Douglas County Justice Center Fund
Capital Outlay Projects
2023 - 2027

	Business Unit	JC PROJECTIONS				
		2023	2024	2025	2026	2027
CAPITAL OUTLAY (47XXXX):						
Design/Soft Costs (472200)						
Improvements (472300)						
Clerk of Courts Service Counter Remodel	33215	\$ 554,500				
Crime Lab	870058					
Remodel of JC 3rd Floor (After Shared Use Building Complete)	TBD			\$ 400,000	\$ 4,000,000	\$ 400,000
Shared Use Building	TBD		\$ 3,000,000	\$ 28,800,000	\$ 2,800,000	
Other Improvements (473600)						
Cars, Vans, Pickups (474300)						
Communications Equipment (474350)						
Message Switch Replacement (2 switches)	33220					\$ 14,400
Radio Replacement Program/Other Radios - Portable Radios (Lease Payments - Year 5)	33220			\$ 400,000	\$ 400,000	\$ 400,000
Radio Replacements	33220	\$ 220,000	\$ 242,000	\$ 266,200	\$ 292,800	\$ 322,100
Computer Equipment/Software (474500/474600)						
Capital Software - CAD/JMS/RMS Enhancements/Replacements	870033	\$ 9,000,000				
Video Arraignment/Conferencing Replacement/Expansion (Every 5 years)	33210	\$ 78,800				
Furniture & Office Equipment (474400)						
Other Machinery & Equipment (474800)						
Detentions Security Refresh (Hardware & Software) - Every 5 years	33215			\$ 413,200		
Muffin Monster Replacement - Every 3 Years	33215			\$ 19,400		
Detention Kitchen Dish Machine	33215	\$ 126,500				
Tenprinter/Mug Photo System Replacements	33210			\$ 65,200		\$ 78,400
Detention Facility Body Scanner Replacement	33210			\$ 178,300		
Major Maintenance of Assets (478200)						
Major Repair and Maintenance/Replacement (478300)						
Detention Dayrooms Poly & Stair Handrail (Phase = IV)	33215	\$ 263,300	\$ -	\$ -		
Detention Dayroom Security Mesh Upgrades (Phases = IV)	33215	\$ 1,145,600	\$ -			
Detention Security Mesh & Poly Pods K2 & K4 Dayrooms	33215	\$ 45,000				
EVOC Crack Seal	33225	\$ 125,600	\$ 32,200	\$ 123,000	\$ 82,800	
Elevator Operating System Upgrades (Controller, Power Unit, Fixtures, Door Operator/Equip)	33215		\$ 500,000			
EvTech Asphalt Mill & Overlay	33215	\$ 130,000				
EvTech Impound Yard Concrete Repairs	33215	\$ 15,000				
Parking Garage Resurfacing/Maintenance (Every 5 Years)	33215	\$ 135,500				\$ 143,800
Roof Replacements (By Section) - Phased Project (20 year warranty?)	33215	\$ 166,500				\$ 406,400
Total Capital Outlay		\$ 12,006,300	\$ 3,982,300	\$ 30,925,400	\$ 7,900,700	\$ 1,765,100
CONTROLLABLE ASSETS (438XXX):						
Access Control (Ccure panels, readers) - Crime Lab (Panels = Every 5 Years)	33215					\$ 16,000
Access Control (Ccure panels, readers) - Evidence Storage (Panels = Every 5 Years)	33215					
Access Control (Ccure panels, readers) - HRSSS (Panels = Every 5 Years)	33215					
Access Control (Ccure panels, readers) - Justice Center - Every 8 Years	33215			\$ 57,500	\$ 66,100	
Access Control (Ccure panels, readers) - Radio Towers (Panels = Every 5 Years) - 911 FUNDS	33215					
Air Handler Units Secondary Filters - Every 3 Years	33215	\$ 58,500				
Avigilon Security Camera Replacements (All JC Cameras)	33215	\$ 115,000	\$ 132,300	\$ 152,100	\$ 174,900	
Boiler Glycol Feed Pump Station	33215	\$ 12,000				
Building Automation System (BAS) Hardware Upgrades - Every 10 Years	33215	\$ 541,800				
Elevator Door Restrictions	33215	\$ 27,500				
EvTech Exterior Camera Replacements	33215	\$ 27,000				
EvTech Fire Panel Radio	33215	\$ 4,500				
EvTech Fire Panel Replacement	33215	\$ 9,000				
MDT Refresh Program	33210	\$ 165,000	\$ 165,000	\$ 165,000	\$ 173,300	\$ 173,300
Investigations Cubicle Panel Extensions	33215	\$ 52,500				
Investigations Conference Room Chair Replacements	33215	\$ 11,500				
Patrol Cubicle Furniture Replacements	33215	\$ 274,500				
Patrol Hard Office Furniture Replacements	33215	\$ 76,000				
UPS Battery Replacement - Dispatch {String 1/String2} (Replace Every Two Years)	33215		\$ 15,400		\$ 16,900	
UPS Battery Replacement - Evidence Storage (Replace Every Four Years)	33215				\$ 19,600	
UPS Battery Replacement - HRSSS Data Center (Replace Every Three Years)	33215	\$ 25,000			\$ 30,000	
UPS Battery Replacement - HRSSS End User (Replace Every Four Years)	33215				\$ 21,000	
UPS Battery Replacement - UMFCL (Replace Every Four Years)	33215				\$ 22,000	
UPS MGE Component Replacement - Dispatch (Replace every five years)	33215		\$ 19,800			
Total Controllable		\$ 1,399,800	\$ 332,500	\$ 374,600	\$ 588,130	\$ 189,300
Total - Facilities-Related Projects		\$ 2,608,200	\$ 3,875,600	\$ 30,102,300	\$ 7,539,930	\$ 966,200
Total - Sheriff-Related Projects		\$ 9,589,400	\$ 439,200	\$ 1,197,700	\$ 948,900	\$ 988,200
GRAND TOTAL - JUSTICE CENTER FUND PROJECTS		\$ 12,197,600	\$ 4,314,800	\$ 31,300,000	\$ 8,488,830	\$ 1,954,400

Justification Details Provided by Facilities
Justification Details Provided by Sheriff's Office



Fund Balance Detail

2023 Preliminary Budget - Fund Balance Detail

Fund Balance Categories	County Total	General Fund	200 - Road and Bridge Fund	Human Services Fund	Developmental Disabilities Fund	Health Fund	LEA Fund	Safety and Mental Health Fund	Infrastructure	Road Sales and Use Tax Fund	Transportation Fund	Justice Center Sales and Use Tax Fund
Total Fund Balance	\$ 178,223,741	\$ 34,901,228	\$ 12,209,014	\$ 2,355,392	\$ 204,275	\$0	\$ 6,017,159	\$ 852,954	\$0	\$ 35,604,103	\$ 4,566,424	\$ 21,105,007
Non-Spendable:	\$ 8,345,243	\$ 5,644,849	\$ 2,688,761	\$ 11,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Inventory	6,433,610	3,744,849	2,688,761									
2 Accounts Receivable	-											
3 Prepays		1,900,000		11,633								
Restricted:	\$ 117,792,033	\$ 9,286,761	\$0	\$0	\$ 100,000	\$0	\$ 681,000	\$0	\$0	\$ 35,604,103	\$ 4,566,424	\$ 21,105,007
4 Emergencies (TABOR)	9,270,000	8,589,000					681,000					
5 Grant/Programs	11,753,955	697,761			100,000							
6 Debt Service	-											
7 Capital Improvement Projects										35,604,103	4,566,424	21,105,007
Committed:	\$ 363,000	\$363,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Miller Grant	0											
9 Specific Needs (see Fund Summary)	363,000	363,000										
Assigned:	\$ 54,022,833	\$ 21,905,986	\$ 9,520,253	\$ 2,343,759	\$ 104,275	\$0	\$ 5,336,159	\$ 852,954	\$0	\$0	\$0	\$0
10 Working Capital	2,427,095			1,919,049				508,046				
11 Subsequent Year's Expenditures	1,142,056			945,368				196,688				
12 Risk Reserve (85% Confidence)		4,524,467	5,649,534				2,518,824					
13 Revenue Shortfall	-											
14 Required Per Policy	2,383,208	200,000	200,000	100,000			100,000	100,000				
15 Fleet Replacement	2,050,767											
16 County Emergency/Disaster	-											
17 Accounts Receivable	-											
18 Cash-in-Lieu	-											
19 Specific Needs (see Fund Summary)	6,500,000	3,500,000	1,000,000									
20 Residual Fund Balance	13,145,363		2,670,719	(620,658)	104,275		2,717,335	48,220				
21 Unrealized Gains and Loss Reversal		13,681,519										
Unassigned:	\$ (2,299,368)	\$ (2,299,368)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unrealized Gains and Loss Adjustment		\$ (14,972,047)										
22 Residual Fund Balance	12,672,679	12,672,679										

Open Space Sales and Use Tax Fund	Parks Sales and Use Tax Fund	Conservation Trust Fund	Solid Waste Disposal Fund	ARPA Fund	Capital Expenditures Fund	LID Capital Construction Fund	Capital Replacement Fund	Debt Service Fund	Employee Benefits Fund	Liability and Property Self- Insurance Fund	Medical Self-Insurance Fund	
\$ 40,513,229	\$ 3,659,770	\$ 2,275,739	\$ 39,201	\$ 1,200,000	\$ 3,974,471	\$ 139,000	\$ 2,050,767	\$ 0	\$ 4,586,757	\$ 2,401,878	\$ (432,627)	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Non-Spendable:
												Inventory
												Accounts Receivable
												Prepays
\$ 40,513,229	\$ 3,659,770	\$ 2,275,739	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Restricted:
												Emergencies (TABOR)
8,680,455		2,275,739										Grant/Programs
												Debt Service
31,832,774	3,659,770											
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Committed:
												Miller Grant
												Specific Needs
\$0	\$0	\$ 0	\$ 39,201	\$ 1,200,000	\$ 3,974,471	\$ 139,000	\$ 2,050,767	\$ 0	\$ 4,586,757	\$ 2,401,878	\$ (432,627)	Assigned:
												Working Capital
												Subsequent Year's Expenditures
												Risk Reserve (85% Confidence)
												Revenue Shortfall
			10,000	50,000	50,000	10,000			250,000	250,000	1,063,208	Required Per Policy
							2,050,767					Fleet Replacement
												County Emergency/Disaster
												Accounts Receivable
												Cash-in-Lieu
					2,000,000							Specific Needs
			29,201	1,150,000	1,924,471	129,000			4,336,757	2,151,878	(1,495,835)	Residual Fund Balance
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Unassigned:
												Residual Fund Balance



DOUGLAS COUNTY
ADMINISTRATIVE POLICIES AND PROCEDURES

TITLE Commitment of Fund Balance	Approval Date 07/11/06
POLICY CUSTODIAN Finance	Revision Date 10/10/21

PURPOSE: To formalize the County’s practice of maintaining adequate fund balance levels for mitigating current and future risks of revenue shortfalls or unanticipated expenditures and to protect the County’s creditworthiness and financial position from unforeseen emergencies.

DEPARTMENT RESPONSIBLE: Finance

DEPARTMENT(S) AFFECTED: All

POLICY:

It shall be county policy to maintain appropriate levels of non-spendable, restricted, committed, assigned, and unassigned fund balances to conform with legal requirements and to ensure a continued strong financial position.

The Annual Financial Report shall show all fund balance classifications as required by Generally Accepted Accounting Principles (GAAP).

Non-spendable, restricted, committed, assigned, and unassigned fund balance levels shall be considered when developing and amending the County budget.

Scope:

This policy will apply to all funds approved by the Board of County Commissioners, including new funds when established.

Definitions:

Fund Balance – Fund balance is the excess of assets/deferred outflows over liabilities/deferred inflows in a governmental fund. Fund balance is accumulated when revenues exceed expenditures and decreased when revenues are less than expenditures.

Non-spendable Fund Balance – The portion of fund balance that cannot be spent because it is either not in a spendable form or is legally or contractually required to be maintained intact.

Restricted Fund Balance – The portion of fund balance constrained for a specific purpose by external parties, constitutional provisions, or enabling legislation. Effectively, restrictions on fund balance may only be changed or lifted with the consent of resource providers.

Committed Fund Balance – The portion of fund balance that can only be used for specific purposes determined through a formal action taken by the Board of County Commissioners prior to the end of the current fiscal year. Commitments may be removed or changed only by referring to the formal action that imposed the constraint originally.

Assigned Fund Balance – The portion of fund balance set aside for planned or intended actions. The intended use may be expressed by the Board of County Commissioners or other individuals authorized to assign funds to be used for a specific purpose. In governmental funds other than the general fund, assigned fund balance represents the amount that is not non-spendable, restricted, or committed. This indicates that resources in these funds are, at a minimum, intended to be used for the purpose of that fund.

Unassigned Fund Balance – This is the residual portion of fund balance that does not meet any of the above criteria. The County will only report a positive unassigned fund balance in the General Fund.

Net Position – This is the difference between assets/deferred outflows and liabilities/deferred inflows in an internal service fund.

Governmental Fund Balance Classifications:

The appropriate fund balance classifications shall be included in each governmental fund as necessary or required by GAAP. In the annual financial report, all governmental funds report various fund classifications that comprise a hierarchy primarily based on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Policy cannot consider every situation that could occur; therefore, the County Manager shall have discretion to deviate should circumstances warrant. However, the following descriptions are a guideline of what can be expected to be appropriate in each fund balance classification.

Non-spendable

- Accounts Receivable – Long-term receivables for intergovernmental loans.
- Inventory – The value of inventories that are not expected to be converted into cash.
- Prepaid Items – The value of the prepaid assets held as non-cash assets.

Restricted

- TABOR Reserves – Amendment One to the state constitution (Article X, Section 20), passed by voters in 1992, requires that reserves equal to 3% of the fiscal year spending be established for declared emergencies.
- Grant Funding – Unspent grant funding received that must be used for specific programs as stipulated by the Grantor.
- Debt Service Reserves – Any amounts required to be held according to creditor requirements.
- Sales and Use Taxes – Unspent sales and use tax revenue in sales and use tax funds.

Committed

- Contractual Obligations – Resources specifically committed for use in satisfying contractual requirements approved by the Board of County Commissioners. Could include amounts encumbered on outstanding purchase orders.
- Emergency Operating Funds – Funds set aside to meet operating expenses in the event of an emergency/disaster – as set forth in the County's emergency operations policies.

Assigned

- Risk Reserves – The County uses an analytical model based upon probability management to determine the amount of risk reserves required to provide for an emergency. These emergency risk reserves are calculated for, and identified in; the General, Road and Bridge and Law Enforcement Authority funds.
- Subsequent Year Expenditures – Appropriation of existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget.
- Designated Projects – The estimated cost of planned or desired, but not required, specific projects as requested by the Board of County Commissioners or other authorized individuals.
- Residual Fund Balance – In governmental funds, other than the General Fund, assigned fund balance will include any amount that is not non-spendable, restricted, or committed. This indicates that these resources are, at a minimum, intended to be used for the purpose of that fund. Sales and use tax funds must maintain a minimum residual fund balance of \$100K. Funds that are primarily funded with property tax revenue must maintain a minimum residual fund balance of \$200K with the exclusion of the Developmental Disabilities fund which has no minimum residual fund balance requirements.

Unassigned

- Residual Fund Balance – This is the residual fund balance classification for the General Fund and will contain any fund balance not already classified and must never fall below \$200,000.00. If for any reason any other governmental fund should have a negative fund balance the negative residual fund balance would be reported as unassigned.

Internal Service Net Position Requirements:

Net position of the County's internal service funds ensure that the funds can continue to provide service without interruption or the need for additional support from the County's General Fund. The County maintains 3 internal service funds to provide self-insurance activities for worker's compensation/unemployment; property/liability; and medical, dental, vision benefits for current employees. Minimum reserves of \$250K have been set for the worker's compensation/ unemployment fund and the property/liability fund. Minimum reserves in the medical, dental, vision fund must be equal to 5% of the previous year's claims less amounts held as actuarial claims.



DOUGLAS COUNTY
ADMINISTRATIVE POLICIES AND PROCEDURES

TITLE Emergency Reserve Policy	Approval Date 9/9/19
POLICY CUSTODIAN Finance	Revision Date

PURPOSE: This policy establishes the amounts the County will strive to maintain in governmental fund emergency reserves, how the reserves will be funded, and the conditions under which the reserves may be spent.

DEPARTMENT RESPONSIBLE: Finance

DEPARTMENT(S) AFFECTED: All

POLICY:

Reserves are one of Douglas County's most important hedges against risk. It helps ensure that the County can provide consistent, uninterrupted services in the event of economic disruption or an extreme event. For example, one of the County's most important revenue sources is the sales tax, which can be sensitive to economic downturns. Further, Douglas County could be affected by extreme events, like wildfires or floods. Holding sufficient reserves also helps Douglas County maintain a high level of creditworthiness and allows it to meet fiscal obligations as described in the adopted budget, despite normal cash flow fluctuations.

I. Amounts Held in Reserve

- The County will strive to hold 10% - 20% of annual budgeted operating expenditures in **total** emergency reserves (includes TABOR, emergency operating reserves, unassigned/residual assigned) for the governmental funds indicated below:

- General Fund
- Road and Bridge
- Law Enforcement Authority

These reserve amounts are expressed as a range, recognizing that fund balance levels can fluctuate from year to year in the normal course of operations for any local government.

If, based on the County's staff's analysis and forecasting, the target balance is not being met or is likely not going to be met at some point within a five-year time horizon, then a plan to meet the target balance will be developed. This plan will be presented to the County Board for consideration.

In addition to the amounts above, the County may choose to reserve additional amounts for purposes other than those described above. For example, the County may wish to set aside monies for a one-time investment in a special project or program. Any such reserve will be accounted for separately from the reserves described above. This separation is to prevent the funds the County needs to respond quickly and decisively to emergency situations from being tied up by other potential uses.

Periodically, the County will reassess the reserve targets described above in order to ensure they are appropriate given the risks that the County faces.

II. Funding Reserve Targets

Funding of unrestricted fund balance targets will come generally from one-time revenues, and revenues in excess of expenditures.

In emergency situations, the County may also temporarily move reserves between funds if a fund is short of resources. Any such transaction between funds must be paid back as expeditiously as possible. An inter-fund payable that can be repaid within one year can be approved by the County Manager. Any long-term inter-fund payable must be approved by the County Board. Any inter-fund transactions must not adversely impact the County's long-term financial condition, and the specific source and terms of repayment must be identified. The sales tax funds are excluded from this arrangement and all transactions must be legally allowable per Colorado State Statute.

III. Conditions for Use of Reserves

A. Use of Emergency Operating Reserves

It is the intent of the County to limit use of the emergency operating reserves to address unanticipated, non-recurring needs. Reserves shall not normally be applied to recurring annual operating expenditures. The reserves may, however, be used to allow time for the County to restructure its operations in a deliberate manner, such as might be required in the case of a severe economic downturn. However, such use will only take place in the context of a long-term plan to reach a sustainable budget structure.

B. Authority to Use Reserves

The County Board authorizes the use of reserves through the supplemental appropriations of the budget and the actual budget itself both of which are heard at a Public Hearing. In all cases, the County Board and management shall only use reserves for purposes consistent with the purposes described in this policy.

C. Replenishment of Reserves

In the event reserves are used in an amount that takes the reserves below the County's target amounts, County staff shall propose a plan to the County Board for the replenishment of the reserves. The County will strive to replenish the reserves within one year of use but will fully replenish it within five years of use.

An aerial photograph of a lush green landscape. In the foreground, there's a dense forest of green trees. A road runs horizontally across the middle of the image, with a bridge crossing a small stream or ditch. In the background, there's a vast, open green field under a bright blue sky with scattered white clouds. The text "Alignment to Douglas County Board Priorities" is overlaid in white on a dark green rectangular background that covers the left and center portions of the image.

Alignment to Douglas County Board Priorities

2023 Preliminary Budget Aligned to Board Core Priorities

Department	Linkage to Ownership		Public Safety		Transportation		Economic Foundations		Historic & Natural Resources		Health & Human Services		County Services	
	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs
	\$ -	-	\$ 134,114,205	733.38	\$ 152,129,235	219.92	\$ 12,477,929	80.07	\$ 20,274,015	36.36	\$ 82,795,665	152.48	\$ 22,377,412	170.19
			32%		36%		3%		5%		20%		5%	
Direct Budget	\$ -	-	\$ 118,492,153	676.15	\$ 134,408,735	155.00	\$ 11,024,460	74.75	\$ 15,235,200	29.00	\$ 73,151,361	117.15	\$ 2,246,415	6.00
Operational Support Budget	\$ -	-	\$ 15,622,052	57.23	\$ 17,720,500	64.92	\$ 1,453,469	5.32	\$ 5,038,815	7.36	\$ 9,644,304	35.33	\$ 2,344,923	8.59
Direct Budgets Detail:														
Board of County Commissioners													903,733	3.00
Sheriff			63,362,584	410.00										
Law Enforcement Authority			28,457,450	158.00										
District Attorney			10,065,718	-										
Juvenile Accountability Block Grant			108,015	-										
Coroner			1,495,432	9.00										
Community Justice Services			2,228,567	16.50										
Contingency - Emergency/Disaster			1,824,198	4.00										
County Administration - Risk Management			165,220	1.00										
County Administration - Mental Health Initiative													1,342,682	3.00
Other Gov Services-Animal Control			150,000	-										
Human Services-Child Welfare			-	55.65										
Justice Center-Capital Projects			5,331,700											
Facilities-Justice Center - 19150			4,094,692	17.00										
Facilities-HR Substation - 19175			420,522	1.00										
Facilities - Unified Metropolitan Forensic			330,384	1.00										
County Adm-Youth Services Programs			322,671	3.00										
WCC Funding			135,000	-										
Roads-Capital Projects					93,389,900	-								
Public Works - Building							4,541,435	34.75						
Public Works - Engineering					33,821,330	73.00								
Public Works Operations					6,678,595	82.00								
Stormwater Management/Drainage					304,600	-								
Other Regional Boards (Transportation)					214,310	-								
Planning							5,041,314	40.00						
CPSD-Economic Development							1,381,711	-						
Other Gov Services-Housing Authority							60,000							

2023 Preliminary Budget Aligned to Board Core Priorities

Department	Linkage to Ownership		Public Safety		Transportation		Economic Foundations		Historic & Natural Resources		Health & Human Services		County Services	
	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs
Open Space									7,610,370	8.30				
Conservation Trust									1,650,000	-				
CD-Parks									2,808,650	19.00				
Parks-Capital Projects									2,680,000	-				
Other Gov Services-Water Initiatives									3,790	-				
Natural Resources									388,890	1.70				
Soil Conservation									93,500					
Health Department											7,235,318	41.00		
Human Services											54,371,259	63.85		
Developmental Disabilities											8,104,000	-		
Facilities-Fairgrounds & Fair											2,364,602	10.00		
CSU Extension											484,100	-		
Miller Grant											200,000	-		
CDOT 5310											106,811	1.00		
Waste Management											147,046	0.30		
Historic Preservation Board											138,225	1.00		
Total Direct Budgets	\$ -	-	\$ 118,492,153	676.15	\$ 134,408,735	155.00	\$ 11,024,460	74.75	\$ 15,235,200	29.00	\$ 73,151,361	117.15	\$ 2,246,415	6.00
Operational Support Budgets Detail:														
County Administration	-	-	538,918.44	2.96	611,309.22	3.36	50,140.74	0.28	69,291.76	0.38	332,702.35	1.83	80,893.49	0.44
County Administration-Central Services	-	-	95,045.89	0.64	107,813.03	0.73	8,843.03	0.06	12,220.58	0.08	58,676.76	0.40	14,266.71	0.10
Public Affairs	-	-	404,396.62	1.60	458,717.61	1.82	37,624.89	0.15	51,995.54	0.21	249,655.04	0.99	60,701.30	0.24
County Attorney	-	-	573,389.57	5.12	650,410.72	5.81	53,347.92	0.48	73,723.91	0.66	353,983.16	3.16	86,067.72	0.77
Roads-Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Open Space-Debt Service	-	-	-	-	-	-	-	-	3,030,200.00	-	-	-	-	-
Parks-Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities-Administration	-	-	1,203,863.14	1.92	1,365,573.32	2.18	112,006.92	0.18	154,787.43	0.25	743,207.25	1.19	180,703.94	0.29
Facilities-Management	-	-	856,346.27	6.40	971,375.88	7.26	79,674.10	0.60	110,105.24	0.82	528,667.04	3.95	128,540.48	0.96
Facilities-Fleet	-	-	807,867.00	7.36	916,384.57	8.35	75,163.61	0.69	103,871.99	0.95	498,738.26	4.55	121,263.58	1.11
Finance	-	-	515,381.88	3.84	584,611.09	4.36	47,950.91	0.36	66,265.54	0.49	318,172.01	2.37	77,360.57	0.58
Budget	-	-	219,358.63	1.28	248,824.21	1.45	20,409.03	0.12	28,204.17	0.16	135,421.48	0.79	32,926.47	0.19
Human Resources	-	-	645,221.62	3.36	731,891.69	3.81	60,031.15	0.31	82,959.76	0.43	398,328.82	2.08	96,849.95	0.50
Information Technology	-	-	7,708,496.04	22.73	8,743,947.80	25.79	717,195.22	2.11	991,124.52	2.92	4,758,855.01	14.03	1,157,071.40	3.41

2023 Preliminary Budget Aligned to Board Core Priorities

Department	Linkage to Ownership		Public Safety		Transportation		Economic Foundations		Historic & Natural Resources		Health & Human Services		County Services	
	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs
Other Gov Services-General Fund Admin	-	-	534,587.26	-	606,396.25	-	49,737.77	-	68,734.88	-	330,028.48	-	80,243.36	-
GF Vehicle Replacements	-	-	1,097,843.30	-	1,245,312.25	-	102,142.88	-	141,155.86	-	677,755.70	-	164,790.00	-
Capital Expenditures Fund	-	-	421,336.19	-	477,932.61	-	39,200.94	-	54,173.55	-	260,112.71	-	63,243.99	-
Total Operational Support Budgets	\$ -	-	\$ 15,622,052	57.23	\$ 17,720,500	64.92	\$ 1,453,469	5.32	\$ 5,038,815	7.36	\$ 9,644,304	35.33	\$ 2,344,923	8.59
Statutory Functions Budgets Detail:														
Assessor													5,711,094	46.00
Clerk & Recorder-Administration													1,055,445	7.75
Clerk & Recorder-Recording													1,109,672	14.00
Clerk & Recorder-Motor Vehicle													4,938,382	59.25
Clerk & Recorder-Elections													2,878,632	14.75
Clerk & Recorder-Driver's License													403,480	2.00
Clerk & Recorder-E-Recording													83,000	-
Surveyor													8,903	0.10
Treasurer													1,597,466	11.75
Total Statutory Functions Budgets	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 17,786,074	155.60
Total Budgets (Direct/Operational Support/ Statutory Functions)	\$ -	-	\$ 134,114,205	733.38	\$ 152,129,235	219.92	\$ 12,477,929	80.07	\$ 20,274,015	36.36	\$ 82,795,665	152.48	\$ 22,377,412	170.19

Note: Does not include Internal Services Funds, Woodmoor Mountain GID, Lincoln Station LID



Management Limitations

3.3 Financial Planning & Budget



**POLICY 3.3 FINANCIAL PLANNING AND BUDGET
MONITORING REPORT**

To: Board of County Commissioners
From: County Manager
RE: Internal Monitoring Report – Management Limitations – Draft Report
Policy: Policy 3.3 Financial Planning and Budget
Date: October 14, 2022

I hereby present my monitoring report on your Management Limitations Policy 3.3 *Financial Planning and Budget* in accordance with the monitoring schedule set forth in Board Policy Manual revised October 2022. I certify that the information contained in this report is true for the 2023 Preliminary Budget submitted on October 14, 2022.

Signed: _____, County Manager Date: _____

3.3 With respect to strategic planning for projects, services and activities with a fiscal impact, the County Manager may not jeopardize either programmatic or fiscal integrity of county government.

County Manager's Interpretation:

I submit that the Board's concerns about jeopardizing the programmatic or fiscal integrity of County government is comprehensively interpreted in these policy provisions. I interpret Jeopardize to mean knowingly put at risk by internal parties.

Accordingly, the County Manager shall not allow budgets or financial planning that:

3.3.1 Deviates materially from the Board's Goal priorities, risks financial jeopardy, or is not derived from a plan projecting in two and five year increments.

County Manager's Interpretation:

I interpret *deviates materially* to mean impacting the Board's ability to accomplish its Goals. I interpret *risks financial jeopardy* to mean that I shall not risk maintaining adequate reserve levels for mitigating current and future risks and unforeseen emergencies. I interpret *a plan projecting in two- and five-year increments* to mean that I shall ensure that Finance maintains a five-year forecast.

Report: Compliance is reported based on my interpretation that all funds are in compliance with Administrative Policy III.2.7 (Commitment of Fund Balance Policy) and the fund summaries for the 2023 Preliminary Budget are published with the five-year forecast.

Monitoring Reports:

- Compliance with Administrative Policy III.2.7 (Commitment of Fund Balance)
 - 2023 published Fund Summaries (five-year forecast)
 - Alignment of Board goals to budget spreadsheet
-

3.3.2 Deviate from statutory requirements.

County Manager's Interpretation:

I interpret *statutory requirements* to not only apply to state statutes but also any related regulations and/or court opinions relevant to the statute. I interpret *deviate* to mean that, while all statutes are subject to some degree of reasonable interpretation and may allow differing approaches within the letter of the law, County financial planning and budgeting will interpret statutes and regulations conservatively rather than creatively.

Report: Compliance is reported based on my interpretation as the 2023 Preliminary Budget is presented to the Board on October 14, 2022.

Monitoring Reports:

- Per statute, the Preliminary Budget is presented to Board of County of Commissioners by October 14, 2022
 - Per statute the Budget must be adopted by Board of County Commissioners by December 15, 2022
-

3.3.3 Deviate materially from BOCC-stated priorities in its allocation among competing budgetary needs.

County Manager's Interpretation:

I interpret *BOCC-stated priorities* to be Board goals, expressed in writing, in which the Board makes clear its intention to support these priorities over others in the allocation of County resources, and as such, all subsequent financial planning must reflect these priorities. I interpret *deviate materially* to mean impacting the Board's ability to accomplish its Goals including any re-alignment of priorities and subsequent financial re-allocation based on the Board's re-aligned priorities.

Report: The Board adopts and supports the budget. The 2023 budget is derived using the Board's written goals which were approved on October 27, 2009 and revised 2013, 2019, and most recently October 2022.

Monitoring Reports:

- Alignment of Board goals to budget spreadsheet
-

3.3.4 Contain inadequate information to enable credible projection of revenues and expenses; separation of capital and operational items; identification of non-spendable, restricted, committed, assigned and unassigned fund balances; and disclosure of planning assumptions.

County Manager's Interpretation:

I interpret *inadequate information* to be budgetary background data that enables informed forecasting. I interpret *credible projection* to mean the assumptions about income and expenses are based on realistic expectations based on likely events and current circumstances that will be present during the planning periods in question, two-year, five-year or any subset of these periods. I interpret *separation of capital and operational items* to mean that capital or one-time expenditures should be segregated from operational or on-going expenditures. I interpret *cash flow projections and audit trails* to be functions of monitoring and are addressed in Policy 3.4 Fiscal Management and Controls. I interpret the *identification of reserves, designations and undesignated fund balances* to mean the specific identification of fund balance type within the fund summaries. I interpret the *disclosure of planning assumptions* to mean articulation (unambiguously in writing) of the assumptions used in the budget or other planning processes.

Report: I report compliance as adequate information exists that:

- enables the credible projection of revenues and expenses as shown in the fund summaries;
- illustrates the segregation of capital and operational budget items as demonstrated in the fund summaries;

- specifically identifies fund balance type within the fund summaries; and
- discloses planning assumptions in both the budget memo and the transmittal letter.

Monitoring Reports:

- Revenue manual (information for projections of revenues)
 - Revenue analysis (information for projections of revenues)
 - Quarterly financial statements and preliminary budget
 - Fund summaries (expenditure forecasting, separation of capital and operational items, identification of non-spendable, restricted, committed, assigned and unassigned fund balances)
 - Budget Memo and Transmittal letter (disclosure of planning assumptions)
-

3.3.5 Plan the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period, or which are otherwise available.

County Manager's Interpretation:

I interpret *plan the expenditure in any fiscal year* to mean projected expenditures in any individual fund may not exceed projected revenues for the current fiscal year plus restricted, committed, assigned and unassigned fund balance. I interpret *conservatively projected to be received* to mean the assumptions about income is based on realistic expectations based on likely events and current circumstances that will be present during the planning periods in question, two-year, five-year or any subset of these periods.

Report: Compliance is reported. Assigned and Unassigned fund balances are in compliance with Administrative Policy III.2.7 (Commitment of Fund Balance Policy) demonstrating that I have not planned for expenditures greater than projected revenues and available assigned / unassigned fund balance.

Monitoring Reports:

- Fund Summaries – change in fund balance, restricted, committed, assigned and unassigned fund balance
-

3.3.6 Allow designated working capital (or revenue shortfall) fund balance to fall below 10% of operating expenditures (or adopted revenues for sales tax or capital expenditures funds).

County Manager's Interpretation:

I interpret this to mean that fund balance shall be forecasted for each fund to maintain adequate reserves levels for mitigating current and future risks and unforeseen emergencies. This is specifically addressed in Administrative Policy III.2.7 (Commitment of Fund Balance) and states that revenue shortfalls be 5% of adopted revenues and not 10%.

Report: Compliance is reported based on my interpretation that I am in compliance with Administrative Policy III.2.7 (Commitment of Fund Balance Policy).

Monitoring Reports:

- Compliance with Administrative Policy III.2.7 (Commitment of Fund Balance)
 - Fund Summaries – Assignment for revenue shortfall and working capital
-

3.3.7 Fail to maintain a Budget Contingency Plan capable of responding to significant shortfalls within the County's budget.

County Manager's Interpretation:

I interpret this to mean that I shall ensure that adequate reserves, as interpreted earlier in this policy, will be maintained to enable the County to respond to significant shortfalls within the County's budget.

Report: Compliance is reported based on my interpretation that I am in compliance with Administrative Policy III.2.7 (Commitment of Fund Balance Policy). In addition, a Risk Reserve has been incorporated into the General Fund, Road and Bridge Fund and Law Enforcement Authority Fund based on a variety of different risk factors and the probability of these events happening; to include natural and man-made disasters and economic downturns. The county also has various of insurance policies to mitigate financial impacts on insurable events.

Monitoring Reports:

- Compliance with Administrative Policy III.2.7 (Commitment of Fund Balance)
 - Fund Summaries – Assignment for revenue shortfall and working capital
-

3.3.8 Fail to protect, within his or her ability to do so, the integrity of the current or future bond ratings of the County.

County Manager's Interpretation:

I interpret this to mean that I shall maintain prudent fiscal policies and budget processes to ensure the County is doing all it can, within its ability, to protect its bond ratings.

Report: Compliance is reported based on my interpretation that:

- **Fiscal policies including the Administrative Policy III.2.7 (Commitment of Fund Balance Policy) are being adhered to;**
- **No debt has been incurred to fund operations; and**
- **The County has no general obligation debt and therefore is within the legal debt margins.**

Monitoring Reports:

- Compliance with Administrative Policy III.2.7 (Commitment of Fund Balance)
 - Unbudgeted or unplanned use of Fund balance.
 - Issuance of debt to finance operating expenditures
 - Issuance of General Obligation debt or revenue bonds have been issued beyond the capacity to repay them
-

3.3.9 Result in new positions or additions to the staffing without specific approval of the Board of County Commissioners.

County Manager's Interpretation:

I interpret *new position or additions to the staffing* to be in total county-wide and exclusive of temporary or contract personnel and reclassification of positions. I interpret this policy to mean that not only do I need Board approval to add new positions or staff as I interpret; I may not plan for it. I interpret that I may allow for funding of temporary, contract, and reclassifications in the budget within the approval set forth in Policy 3.2 Compensation, Benefits, Employment.

Report: I report compliance based on my interpretation.

Monitoring Reports:

- Budget adoption resolution (baseline report for year)
 - Position tracking report – HR – show change in staffing levels (addition/deletions)
-

3.3.10 Present a risk that relates to situations or conditions described as unacceptable in the Fiscal Management and Controls Policy (Policy 3.4).

County Manager's Interpretation:

I interpret *present a risk* as to mean not expose the County to financial jeopardy as defined earlier in the policy as maintaining adequate reserve levels for mitigating current and future risks and unforeseen emergencies.

Report: Compliance is reported based on my interpretation and my compliance with Policy 3.4.

Monitoring Reports:

- Policy 3.4 Fiscal Management and Control Report
-

3.3.11 Provides less for Board activities during the year than is set forth in the Governance Investment Policy (Policy 2.10).

County Manager's Interpretation:

I interpret this to mean that the overall county budget will provide for the Board's budget as defined by Policy 2.10 Governance Investment.

Report: Compliance is reported based on my interpretation that budget exists for 2023 for the areas of the Board's spending authority including the Board's specific business unit, Board of Equalization, Legislative Services, and Audit Services.

Monitoring Reports:

- Compliance with Policy 2.10 which requires the budget established by the Board in October and November be appropriated (will include all Business Units in their spending authority, BOCC, BOE, Legislative Services, Audit Services, etc.)
-

3.3.12 Fails to show non-spendable, restricted, committed, assigned and unassigned fund balances subject to the requirements of the law and "Generally Accepted Accounting Principles."

County Manager's Interpretation:

I interpret *reserves* to mean funds that are reserved legally in fund balance and *designations* to mean those that are designated by the Board for other purposes in the fund balance. I interpret the *requirements of the law* to not only apply to state statutes but also any related regulations and/or court opinions relevant to the statute. I interpret *requirements of Governmental Accounting Standards Board* to mean professional best practices set forth by GASB (Governmental Accounting Standards Board).

Report: Compliance is reported based on my interpretation that I am in compliance with Administrative Policy III.2.7 (Commitment of Fund Balance Policy), which was developed based on statutory requirements and best practices.

Monitoring Reports:

- Compliance with Administrative Policy III.2.7 (Commitment of Fund Balance) – developed based on statutory requirements and GASB best practices
 - Fund Summaries – non-spendable, restricted, committed, assigned and unassigned
-

3.3.13 Fails to adequately plan for short and long-term capital or facility needs.

County Manager's Interpretation:

- I interpret *short term capital and facility needs* to mean those we will need in the next 5 years.
- I interpret *long-term capital and facility needs* to mean those we will need in 5 to 20 years.

Report: I report compliance based on my interpretation.

Monitoring Reports:

- The departments prepare 5-year capital improvement plans each year for roads, open space, parks, historic preservation, and facilities. These are published in the preliminary and proposed budgets each year.
- Facilities Management reviews and updates the Five-Year Capital Improvement Schedule for Facilities annually during the budget process. Facilities Management contracts with third party consultants to update Long Term Master Facility plans for up to 20 years on an as needed basis. The last overall update for county facilities covers from April 2001 to 2020 and the one for the Douglas County Sheriff's Office covers from May 2007 to 2025. A Master Plan Study for Clerk and Recorder, Assessor, Traffic Services and Tri-County Health Department was completed in 2016. Facilities Management has updated the Facilities Internal Planning Assessment in 2017.

**POLICY 3.3 FINANCIAL PLANNING AND BUDGET
MONITORING REPORT MATRIX
2023 Preliminary Budget**

Management Limitation	Compliance	Partial- Compliance	Non- Compliance	Management Limitation	Compliance	Partial- Compliance	Non- Compliance
3.3 With respect to strategic planning for projects, services and activities with a fiscal impact, the County Manager may not jeopardize either programmatic or fiscal integrity of county government							
3.3.1 Deviates materially from the Board's Goal priorities, risks financial jeopardy, or is not derived from a plan projecting in two and five year increments.	X			3.3.8 Fail to protect, within his or her ability to do so, the integrity of the current or future bond ratings of the County.	X		
3.3.2 Deviate from statutory requirements.	X			3.3.9 Result in new positions or additions to the staffing without specific approval of the Board of County Commissioners.	X		
3.3.3 Deviate materially from BOCC-stated priorities in its allocation among competing budgetary needs.	X			3.3.10 Present a risk that relates to situations or conditions described as unacceptable in the Fiscal Management and Controls Policy (Policy 3.4).	X		
3.3.4 Contain inadequate information to enable credible projection of revenues and expenses; separation of capital and operational items; cash flow projections; audit trails; identification of reserves, designations and undesignated fund balances; and disclosure of planning assumptions.	X			3.3.11 Provides less for Board activities during the year than is set forth in the Governance Investment Policy (Policy 2.10).	X		
3.3.5 Plan the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period, or which are otherwise available.	X			3.3.12 Fails to show reserves and designations subject to the requirements of the law and "Generally Accepted Accounting Principles."	X		
3.3.6 Allow designated working capital (or revenue shortfall) fund balance to fall below 10% of operating expenditures (or adopted revenues for sales tax or capital expenditures funds).	X			3.3.13 Fails to adequately plan for short and long-term capital or facility needs	X		
3.3.7 Fail to maintain a Budget Contingency Plan capable of responding to significant shortfalls within the County's budget.	X						

The background of the slide is a photograph of a mountain landscape. The top half shows a bright blue sky with scattered white clouds, framed by the dark, green branches of pine trees. Below the sky is a wide, green valley or meadow, which is partially covered by a semi-transparent green rectangular overlay. The bottom half of the image shows a rocky, sandy foreground with some sparse vegetation and a large, light-colored rock.

Glossary

GLOSSARY

ACCRUAL BASIS - The method of accounting in which transactions are recognized when they occur, regardless of the timing of related cash flows. Under this method, revenue is recognized when it is earned, regardless of when cash is received. Likewise, expenditures are recognized when liabilities are incurred, not when cash is paid.

ACTUAL VALUE - The value of real and personal property as appraised by the County Assessor for the purpose of determining assessed value and assessing property taxes.

ADDENDUM - A written change, addition, alteration, correction or revision to a bid, proposal or contract document. An addendum is not to be confused with a change order.

ADOPTED BUDGET - Refers to the amounts originally approved by the Board of County Commissioners by December 15th for the next calendar year and the document, which consolidates all beginning-of-the-year operating and new capital project appropriations. See also Capital Budget and Operating Budget.

AGENCY, OUTSIDE - A governmental or community-based unit outside county government that is receiving county funding (e.g. mental health agencies, soil district, Tri-County health department, etc.)

AGENCY, SPENDING - An official or unit exercising budgetary control over its operations. Elected officials, department officials/directors and outside agencies are examples of spending agencies.

APPROPRIATION - The legal authorization made by the Board of County Commissioners to the departments, offices, and agencies of the County which approves their budgets and allows them to make expenditures and incur obligations for specific purposes within the amounts approved.

ARPA – American Rescue Plan Act

ASSESSED VALUATION, COUNTY - The total value of all real and personal property in the County, which is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

ASSESSED VALUE - The value of real and personal property which is subject to a taxing entity's tax rate (mill levy), calculated as the actual (market) value multiplied by the assessment rate.

ASSESSMENT RATE - The rate established by the State legislature which, when applied to the actual value of real and personal property, determines the assessed value of property. Residential assessment rates change every reappraisal (odd) year to keep the residential property taxes generated statewide to 45% of all property taxes.

ASSIGNED FUND BALANCE - The portion of fund balance set aside for planned or intended actions. The intended use may be expressed by the Board of County Commissioners or other individuals authorized to assign funds to be used for a specific purpose. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in these funds are, at a minimum, intended to be used for the purpose of that fund.

AUTHORIZED SIGNATURE - Each Department Head/Elected Official shall designate individuals in their department/office who are authorized to sign documents. The Finance Department maintains an authorized signature log that is used to monitor signing authority. All documents received without the proper authorized signature(s) will be returned for correction.

AWARD - The acceptance of a bid or proposal; the presentation of a purchase order and a fully-executed contract, as applicable.

BALANCED BUDGET - A budget in which revenues plus unreserved fund balance is equal to or greater than expenditures.

BALANCED SCORECARD - A strategic planning and management system that is used extensively in business and industry, government, and nonprofit organizations worldwide to align business activities to the vision and strategy of the organization, improve internal and external communications, and monitor organization performance against strategic goals.

BEST PRACTICE - A business process, activity or operation that is considered outstanding, innovative or exceptionally creative by a recognized peer group. It may be considered as a leading-edge activity that has been successfully adopted or implemented and has brought efficiency and effectiveness to an organization. It may result in improved productivity, quality, reduced costs and increased customer service.

BEST PRICE - Pricing, in the form of a bid, proposal, or quote, which is not necessarily the lowest, but rather what best fits the needs and interests of the County. Best Price is based on price, quality of goods or services to be provided, ongoing maintenance, warranty, support, prior experience with the vendor, the ability to meet all of the County's specifications and requirements, and any other factors reasonably related to the overall cost to the County.

BID BOND - An insurance agreement in which a third-party surety agrees to be liable to pay a certain amount of money in the event that the respondents bid/proposal is accepted by the County and the respondent fails to accept the contract as awarded and approved as to form by the County Attorney.

BOND - An interest-bearing note issued to borrow monies on a long-term basis.

BUDGET - The financial plan for the operation of a program or organization. The plan may be single or multi-year.

BUSINESS - Any corporation, limited liability company, partnership, individual, sole proprietorship, joint-stock company, joint venture, or other private legal entity.

CHANGE ORDER - A written order, signed by the Department Director/Elected Official, or their designee, directing the vendor to make changes to the original purchase order and/or contract. A Change Order shall be prepared before the requested change(s) are made and are not to be performed by the vendor until the Change Order is properly approved and the Purchase Order amended to reflect the requested change.

CAPITAL BUDGET - The budget for capital improvement projects, vehicles, equipment, and major computer systems purchases. The capital budget includes infrastructure improvements, facilities, automated systems, fleet replacement, and parks development.

CAPITAL EXPENDITURE OR OUTLAY - The use of resources to acquire or construct a capital asset.

CAPITAL IMPROVEMENTS OR EQUIPMENT - Public facilities and infrastructure (buildings, bridges, roads) and major shared equipment resources (computer systems, telephone systems).

CAPITAL IMPROVEMENT PLAN (C.I.P.) - A schedule of capital project expenditures for facilities, infrastructure improvements, and parks and trails development.

CARES ACT – Coronavirus Aid, Relief, and Economic Security (CARES), Act.

CASH-IN-LIEU - Monies donated by new developments as an alternative to allocating prescribed amounts of open space or providing certain improvements.

CERTIFICATE OF PARTICIPATION (COP) - A form of lease revenue bond that permits the investor to participate in a stream of lease payments, installment payments or loan payments relating to the acquisition or construction of land or facilities.

COLORADO REVISED STATUTES (C.R.S.) - A body of laws governing conduct within the State of Colorado.

COMMITTED FUND BALANCE - The portion of fund balance that can only be used for specific purposes according to limitations imposed by the Board of County Commissioners. The constraint may be removed or changed only by formal action of the Board of County Commissioners.

COMPETITIVE SEALED BID - A process used to acquire supplies and/or services that involves the review of written sealed bids presented by vendors. Such bids are awarded on the basis of criteria contained in the bid documents.

CONFLICT OF INTEREST - A clash between the public interest and the private interest of the individual concerned. The term identifies those situations where contractors may obtain a benefit from a public contract. Conflicts of interest may result in a breach of ethics.

CONSERVATION TRUST - State of Colorado lottery funds remitted to the County for parks and recreation use.

CONSTRUCTION - The process of building, altering, repairing, improving, or demolishing any County structure or building or any other County improvements of any kind to any County property.

CONTINGENCY - A budget line item specifically appropriated for unforeseen and unbudgeted expenditures.

CONTRACT - Any type of agreement, regardless of what it may be called, for the procurement or disposal of supplies, services or construction.

CONTRACT AMENDMENT - Any written alteration of specifications, delivery point, rate of delivery, period of performance, price, quantity, or other provision of a contract accomplished by mutual action of the parties of the contract.

COOPERATIVE PROCUREMENT - The combining of requirements of two or more public procurement entities to leverage the benefits of volume purchases, delivery and supply chain advantages, best practices and the reduction of administrative time and expenses. Cooperative procurement solutions offer resource challenged agencies the opportunity to gain needed operating efficiencies as well as hard dollar savings. The demonstrated effectiveness of cooperative procurement to save taxpayer dollars makes it a viable alternative to conventional, independent procurement processes.

CREDCO - The acronym for Castle Rock Economic Development Council Organization.

DESIGNEE - A duly-authorized representative of a person holding a position of authority within the County.

DEVELOPMENT-RELATED FEES - Those fees and charges generated by building, development and growth in the County. Included are building and street permits, development review fees, zoning fees, and platting and subdivision fees.

DEBT SERVICE - The annual payment of principal and interest on the County's indebtedness.

ELECTRONIC BENEFITS TRANSFER (EBT) - Electronic payments made directly from the State to recipients and providers under Welfare Reform programs.

EMERGENCY AND DISASTER AUTHORIZATIONS RESOLUTION (EDAR) - A resolution that authorizes the County Manager, in the absence of the Board of County Commissioners, to act with the full authority of the Board of County Commissioners during a State of Emergency.

ENCUMBRANCE - An amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service.

EMERGENCY CONDITION/EMERGENCY PURCHASE - An emergency condition is a situation that creates a threat to public health, welfare, or safety such as a situation that may arise by reason of fire, flood, epidemic, riot, equipment failure, or other such reasons as may be proclaimed by a using department/office. The existence of such conditions creates an immediate and serious need for supplies, equipment, materials, and services that cannot be met through normal procurement methods and the lack of which would threaten the function of County government, or the health, safety or welfare of County residents.

EMERGENCY VEHICLE OPERATORS COURSE (EVOC) - Public safety driving facility for training law enforcement and first responders.

EXPENDITURE - An actual payment made by county check, wire, ACH, or purchasing card.

FEES - Any charge levied by government associated with providing a service or imposing a fine or penalty. Major types of fees include zoning/platting fees, user charges, building permits, and vehicle registrations.

FEMA - The acronym for Federal Emergency Management Agency.

FISCAL POLICY - The County Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides a consistent set of principles for planning and programming government budgets.

FISCAL YEAR - The 12-month period (January 1 - December 31) to which the annual budget applies and after which the County determines its financial position and operating results.

FIXED CHARGES - Expenditures which are constant from one period to another. For example, the monthly rental amount of an annual lease would be a fixed charge.

FOB (FREE ON BOARD) - A term used in conjunction with an identified physical location to determine the responsibility and basis for payment of freight charges, and the point at which title for the shipment passes from seller to buyer. FOB Destination: A shipment to be delivered to a destination designated by the buyer and the point at which the buyer accepts title. FOB Shipping Point (Origin): A shipment to be delivered to a destination designated by the buyer; the buyer accepts title at the shipping point.

FRINGE BENEFITS - Personnel cost (social security taxes, medical/dental insurance premiums, life/disability insurance premiums, workers' compensation, etc.) supplemental to employees' salary and wages which are paid wholly or in part by the County.

FULL-TIME EQUIVALENT (FTE) - The conversion of staff time into the decimal equivalent. One full-time position (1.0 FTE) is defined as working 2,080 work hours; a half-time position (.50 FTE) requires 1,040 work hours, and etc.

FUND BALANCE - The excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and decreased when revenues are less than expenditures.

GENERAL IMPROVEMENT DISTRICT (GID) - General Improvement District.

GEOGRAPHICAL INFORMATION SYSTEM (GIS) - A system designed to capture, store, manipulate, analyze, manage, and present spatial or geographic data. GIS applications are tools that allow users to create interactive queries, analyze spatial information, edit data in maps, and present the results of all these operations.

GOAL - A long-range desirable development attained by time-phased objectives designed to implement a strategy.

GOVERNMENTAL FUND - An accounting term for a fund with a spending focus.

HAZMAT - The acronym for a substance designated as a hazardous material by the Environmental Protection Agency.

HIDTA – Acronym for High Intensity Drug Trafficking Area.

INFRASTRUCTURE - Public domain fixed assets such as roads, bridges, curbs, gutters, streets, sidewalk drainage systems, lighting, and similar immovable assets.

INTERGOVERNMENTAL AGREEMENT (IGA) - A concord between two or more governmental units to jointly identify, plan, and/or implement a task for their mutual benefit.

INTERDEPARTMENTAL CHARGES - The charges to user departments for internal services provided by another County agency, such as information processing, or for insurance funded from a central pool.

INTERGOVERNMENTAL REVENUES - Revenue from other governments, primarily Federal and State grants, but also other local governments.

INTERNAL SERVICE FUND - A fund which accounts for goods or services provided to other departments or agencies on a cost-reimbursement basis. Such funds are generally referred to as "charge back" agencies and include self-insurance funds (Employee Benefits and Property & Liability Insurance).

INVITATION FOR BID (IFB) - A procurement method that uses formal business documents to solicit competitive sealed bid responses.

LAW ENFORCEMENT AUTHORITY (LEA) - A taxing authority created in 1975 for the purpose of providing additional law enforcement by the county sheriff to the residents in unincorporated areas of the County.

LEAP (LOW-INCOME ENERGY ASSISTANCE PROGRAM) - LEAP is a federally funded program administered by the Colorado Department of Human Services and is designed to assist with winter heating costs for low income families.

LEGAL NOTICE - A public notice/announcement of a forthcoming solicitation or meeting generally placed in a newspaper of general circulation.

LIMITED BENEFIT TEMPORARY - A temporary benefits employee who is working a minimum of 30 hours a week that is eligible for medical insurance and paid County Holidays.

LIQUIDATED DAMAGES - A specific sum stated in the contract to be paid by the party who is in default, or who breached the contract, to the other party in settlement for damages.

LOCAL IMPROVEMENT DISTRICT (L.I.D.) - An administrative subdivision of the County that exists primarily to assess the cost of public improvements to those who benefit from the improvements.

MDT – The acronym for Mobile Data Terminal - a computerized device used in patrol vehicles to communicate with dispatch.

MANAGEMENT LIMITATIONS - Boundaries established by the Board of County Commissioners within which the County Manager and staff may freely operate. These limiting policies identify all conditions which are unacceptable.

MILL LEVY - The tax rate expressed in thousands. The rate set by a taxing entity which, when applied to 1/1000th of the assessed value of property, generates property taxes. A 19.774 mill levy against a home with an actual value of \$350,000 would generate \$523 in property taxes. *See also Tax Rate.*

NON-SPENDABLE FUND BALANCE - The portion of fund balance that cannot be spent because it is either not in spendable form or legally or contractually required to be maintained intact.

OBJECTIVE - The planned attainment of a certain condition or specific accomplishment (quantifiable or measurable), which is an integral part or phase of a strategy that contributes to accomplishing a goal. An objective should be stated in terms of results, not processes or activities, and should reflect a reasonable estimate of what is practical.

OPERATING EXPENSE - Those costs, other than capital improvements and debt service, necessary to support the primary services of the organization.

OPERATING BUDGET - A comprehensive plan expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub-activities comprising the County's operation; b) the resultant expenditure requirement; and c) the resources available for their support.

OPERATING FUND - A fund which supports normal County operations and has regular expenditures (payroll, supplies, etc). Included are the General, Road & Bridge, Human Services, Open Space, and Law Enforcement Authority funds.

OVERLAPPING DEBT - A term used to describe the use of land to obtain debt for multiple governmental or quasi-governmental entities.

PASS-THROUGH (SPECIAL PURPOSE) FUND - A fund which accounts for revenues or expenditures that are not directly related to County operations. Examples are the Cash-in-Lieu Schools Fund which receives developer contributions and passes them on to the school district; and the Local Improvement District Bond Fund which accounts for bonded debt service fully paid by property-owner assessments and for which the County carries only a contingent liability.

PAYMENT BOND - A contract of guaranty executed subsequent to award by a successful bidder to protect the County from loss due to the contractor's inability to pay their suppliers and/or subcontractors who assisted in the performance of the work.

PERFORMANCE BOND - A contract of guaranty executed subsequent to award by a successful bidder to protect the County from loss due to the contractor's inability to complete the project (contract) as agreed.

PERSONAL SERVICES - The cost of salary, wages, and fringe benefits for full-time, part-time, and temporary employees of the County.

POLICY - The County's official position regarding a specific need, problem, or issue. It establishes guidelines and direction for the County's actions. A policy may be stated as a goal or an overall plan. A governing set of principles which establish the parameters for an organization to follow in carrying out its responsibilities.

POLICY GOVERNANCE – A model of governance designed to empower boards of directors to fulfill their obligation of accountability for the organizations they govern. The model enables the board to focus on the larger issues, to delegate with clarity, to control management's job without meddling, to rigorously evaluate the accomplishment of the organization; to truly lead its organization.

PREFERRED VENDOR - Is a vendor that the County prefers to work with for a variety of different reasons including: they may have a long-standing historical knowledge of the project and/or work that is being done, or the deciding department may feel that they are

the most qualified to perform the work. The selection of a preferred vendor usually doesn't follow the formal bid/proposal process but does include a lengthy justification memo detailing all of the reasons why that vendor should be selected over another vendor that could provide the same type of services for a similar (and sometimes lower) price. The use of a preferred vendor must be well documented and approved by the County Manager.

PRELIMINARY BUDGET - The recommended county budget annually submitted by the County Manager to the Board of County Commissioners by October 15th.

PROCUREMENT - Buying, purchasing, renting, leasing, or otherwise acquiring any supplies, services or construction. Procurement includes all functions that pertain to the obtaining of any supply, service or construction, including description of requirements, selection and solicitation of sources, preparation and award of contracts and all phases of contract administration. Procurement and Purchasing are used interchangeably.

PROFESSIONAL SERVICES - Services which are essentially intellectual in character and which include analysis, evaluation, prediction, planning, or recommendation. Professional services involve extended analysis, the exercise of discretion and independent judgment in their performance, and an advanced, specialized type of knowledge, expertise, or training customarily acquired either by a prolonged course of study or equivalent experience in the field. Professional services include, but are not limited to, services performed by accountants, architects, auditors, analysts, consultants, engineers, lawyers, physicians, and planners.

PROGRAM - A specific set of activities directed at attaining specific objectives. The means through which a long-range strategy is achieved. Significant strategies may be accomplished through multiple programs.

PROPERTY TAX - An assessment on real or personal property creating a funding source for governmental operations, capital equipment, or public infrastructure.

PROPOSED BUDGET - Next fiscal years requested budget which is presented to the Board of County Commissioners for adoption prior to December 15th.

PROPRIETARY FUND - An accounting term for a fund with a cost-of-service focus, such as internal service funds.

PROPRIETARY INFORMATION - Subject to the Colorado Revised Statutes Open Records Act, information or data describing technical processes, mechanisms, or operational factors that a business wishes to keep confidential and restricted from public access.

PURCHASING - Buying, purchasing, renting, leasing, or otherwise acquiring any supplies, services or construction. Purchasing includes all functions that pertain to the obtaining of any supply, service or construction, including description of requirements, selection and solicitation of sources, preparation and award of contracts and all phases of contract administration. Purchasing and Procurement are used interchangeably.

PURCHASE ORDER - Legal authorization to purchase goods/services from a vendor.

PURCHASE REQUISITION - Request from a department/office for a purchase order.

PURCHASED SERVICES - The cost to obtain the efforts of individuals who are not on county payroll and who can provide a capability not available through the County's own resources. An example is the cost of printing services.

REQUEST FOR PROPOSAL (RFP) - A procurement method that uses formal business documents to solicit competitive sealed pricing for products or services, more conceptual in nature, whereby the vendor is the subject matter expert and is most knowledgeable in proposing a solution.

REQUEST FOR QUOTE (RFQ) - Informal purchasing process that solicits pricing information from several sources for items of minimal value.

RESOLUTION - A formal position or action taken and documented by the Board of County Commissioners.

RESTRICTED FUND BALANCE - The portion of fund balance constrained to being used for a specific purpose by external parties, constitutional provisions or enabling legislation. Effectively, restrictions on fund balance may only be changed or lifted with the consent of resource providers.

REVENUE - Income received by the County in support of the government's program of services to the community. It includes such items as property taxes, fees, user charges, grants, and fines.

SALES TAX - A fixed rate tax (1%) imposed on the sale of all tangible personal property not specifically exempted. The most notable exemptions are groceries and home heating fuel.

SEBP - The acronym for Southeast Business Partnership.

SERVICES - The furnishing of labor, time, or effort by a contractor not involving the delivery of a specific end product other than reports that are merely incidental to the required performance.

SINGLE SOURCE PROCUREMENT - A contract for the purchase of goods and services entered into after soliciting and negotiating with only one source, usually because of the technology required or uniqueness of the service provided.

SOLE SOURCE PROCUREMENT - A situation created due to the inability to obtain competition. May result because only one vendor or supplier possesses the unique ability or capability to meet the particular requirements of the solicitation.

SOLE SOURCE VENDOR - Is a vendor that is selected (with the formal bid/proposal requirements waived) because, they are the **ONLY** provider of a specialty product or specific service. The use of a sole source vendor must be well documented and approved by the County Manager.

SPECIAL IMPROVEMENT DISTRICT (SID) - A special district that has Title 32 power to assess a mill levy for property tax to support local services provided by the district along with infrastructure.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

SPECIFICATIONS - A description of the physical characteristics, functional characteristics or the nature of supplies or services to be purchased. Specifications are created to fulfill the requirements of a department/office, to assure maximum productivity.

SUPPLEMENTAL APPROPRIATION - An act by the Board of County Commissioners to transfer budgeted and appropriated moneys from one spending agency to another, whether the agencies are in the same or different funds. Also, if the County receives revenues that were not anticipated or assured at the time of budget adoption, those revenues can be used in the current fiscal year only after being approved for use via supplemental appropriation.

SUPPLIES - The cost of goods acquired for consumption or resale. All property including, but not limited to equipment, materials, and insurance. The term does not include land, water or mineral rights, workers' compensation insurance or benefit insurance for County employees.

TANF (TEMPORARY AID TO NEEDY FAMILIES BLOCK GRANT) - Federally funded program to provide temporary assistance to needy families.

TAX RATE - The tax rate set by a taxing entity which, when applied to the assessed value of property, generates property taxes. A 1.9774 percent levy against a home with an actual value of \$350,000 would generate \$523 in property taxes for Douglas County Government. *See also Mill Levy.*

TAXING ENTITY - A governmental unit empowered to levy its own property taxes. The County, municipalities, school district, and various forms of special districts are all taxing entities.

TELECOMMUNICATIONS - Telephones and the associated systems hardware and software for complete telephone operations.

TITLE IV-E WAIVER - The Colorado Department of Human Services uses funding from the Title IV-E capped allocation to meet three federal goals in permanency for children, positive outcomes for children and families and prevention of child abuse and neglect, with focus on the implementation of family engagement, permanency roundtables and kinship supports.

TRANSFERS - The movement of monies from one fund to another. The monies are considered a revenue source for the receiving fund and a revenue use for the originating fund.

UNASSIGNED FUND BALANCE - This is the residual portion of fund balance that does not meet any of the other fund balance restrictions. The County will only report a positive unassigned fund balance in the General Fund.

UNREALIZED GAINS AND LOSSES – These are gains or losses on securities purchased but not sold. GASB 72 requires governments to be report investments at the current fair value to enable comparability of government financial statements. Also referenced as “mark-to-market” gains and losses, these are “paper” profits or losses since the actual gain or loss is not determined until the position is closed.

USE TAX - A tax (1.0 percent) for the privilege of using or consuming of Douglas County construction materials and motor vehicles purchased at retail. The construction use tax is collected by the Building Department at the time building permits are issued and is applied to 50.0 percent of the building permit value. The Clerk and Recorder collects the motor vehicle use tax.