



# 2024 Preliminary Budget



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A scenic landscape photograph of a mountain valley. The foreground shows a dirt path and rocky terrain with green shrubs. The middle ground features a valley with green fields and scattered trees. The background consists of steep, forested mountains under a blue sky with a few white clouds. A semi-transparent green rectangular overlay covers the left and center portions of the image, serving as a background for the text.

# Transmittal Letter



October 15, 2023

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 2024 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 12, 2023. Dates of these work sessions will be posted in the Douglas County Meetings and Agendas section on the County's website. Please note the date to adopt the budget may be extended from December 15 to January 5, 2024 if Proposition HH passes on the November 2023 ballot.

This letter provides an overview of the 2024 recommended Preliminary Budget including projected revenues, recommended expenditures, and reserves.



## BUDGET OVERVIEW

The recommended Preliminary Budget for 2024 is \$489.1 million for all funds. Ongoing operating expenditures are \$258.9 million, one-time initiatives are \$144.5 million, and federal and state funded expenditures are \$52.8 million.

The 2024 Preliminary Budget includes a 4.090 temporary mill levy reduction equaling \$42.7 million. As a result, the County mill levy will be temporarily reduced 21% from 19.774 mills to 15.684 mills. After the mill levy reduction, Douglas County's property tax revenue will be increasing 10.2% (2022 inflation 8% + new construction 2.2%).

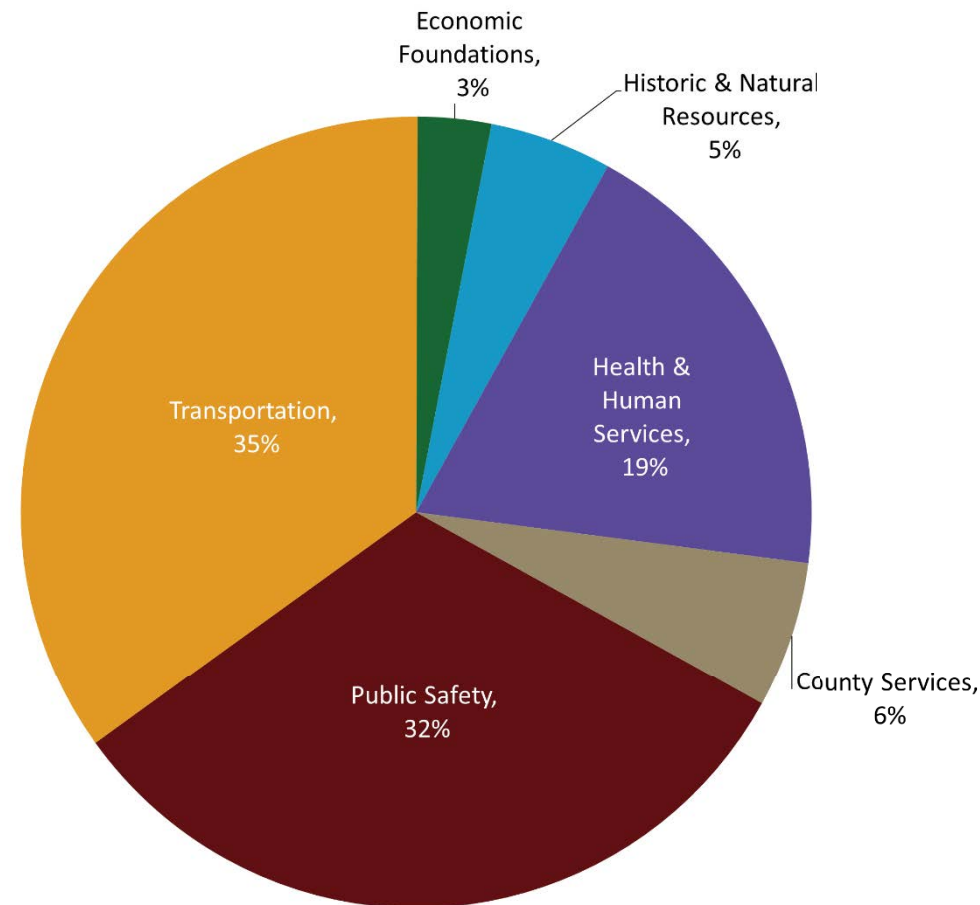
The operating portion of the budget is increasing by 8.3% or \$19.8 million which is less than the percentage of population growth and current CPI (3.0% + 5.6% = 8.6%)

The 2024 Preliminary Budget includes:

- \$101.4 million of new capital monies for roads
- 13 additional deputies for law enforcement
- Expansion of the wildfire helicopter suppression support from six months to eight months
- Design and construction funding for Macanta Regional Park
- Reduction of seven positions in the General Fund

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.

This graph depicts the 2024 recommended Preliminary Budget alignment with the Board's Core Priorities.



This chart will change for the Proposed Budget.

## 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 2024 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
- Matching ongoing revenues with ongoing expenditures

The following budget guidelines were used to develop the 2024 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
- Maintain efficient staffing levels, with an emphasis on external service areas that directly impact Douglas County communities

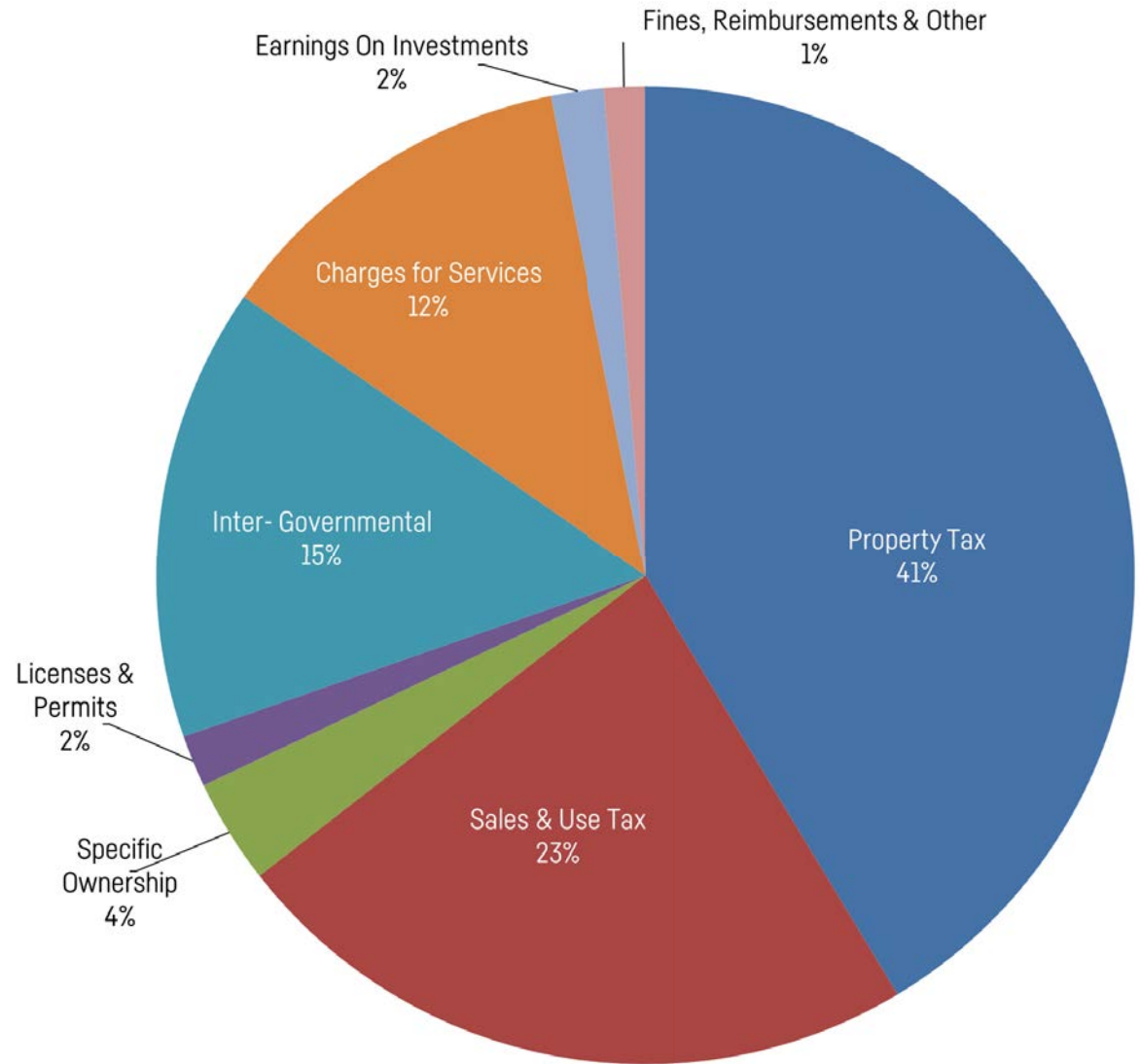


## Revenues

Budgeted revenues for 2024 total \$473.8 million, representing a \$41.1 million (9.5%) increase over 2023 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.

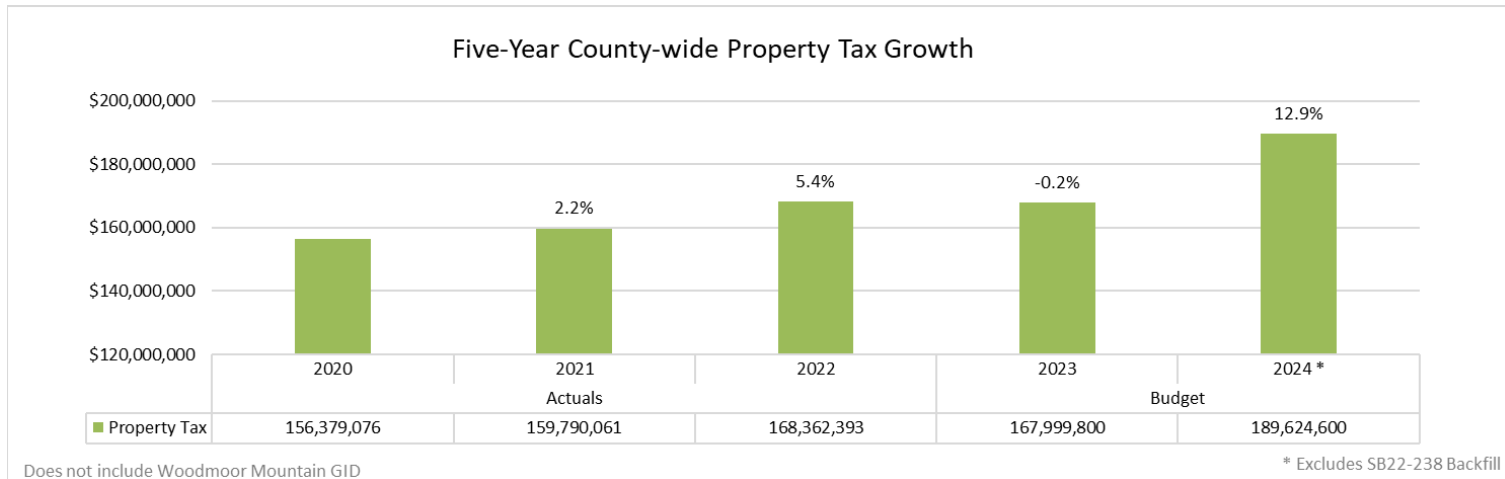
This chart depicts Douglas County's revenue sources. Property taxes fund the majoring of operating expenses while sales and use tax funds mostly capital projects.



## 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 \$196.1 million in 2024. This includes a one-time backfill of \$6.5 million for the impact of SB22-238.

The following graph shows countywide property tax growth for the past five years.



The Preliminary Budget proposes decreasing the County's authorized mill levy by 4.090 or 21% in recognition of the financial impact the historic increase in property values will have on the citizens of Douglas County. Following is a chart detailing how these temporary mill levy credits are distributed to the various funds.

Fund	Total Authorized County Mill Levy	2024 Temporary Mill Levy Credit *	2024 Adjusted County Mill Levy
General	13.549	-3.179	10.370
Road and Bridge	4.400	-0.660	3.740
Human Services	0.409	-0.020	0.389
S hool Safety	0.416	-0.086	0.330
Developmental Disabilities	1.000	-0.145	0.855
Total	19.774	-4.090	15.684

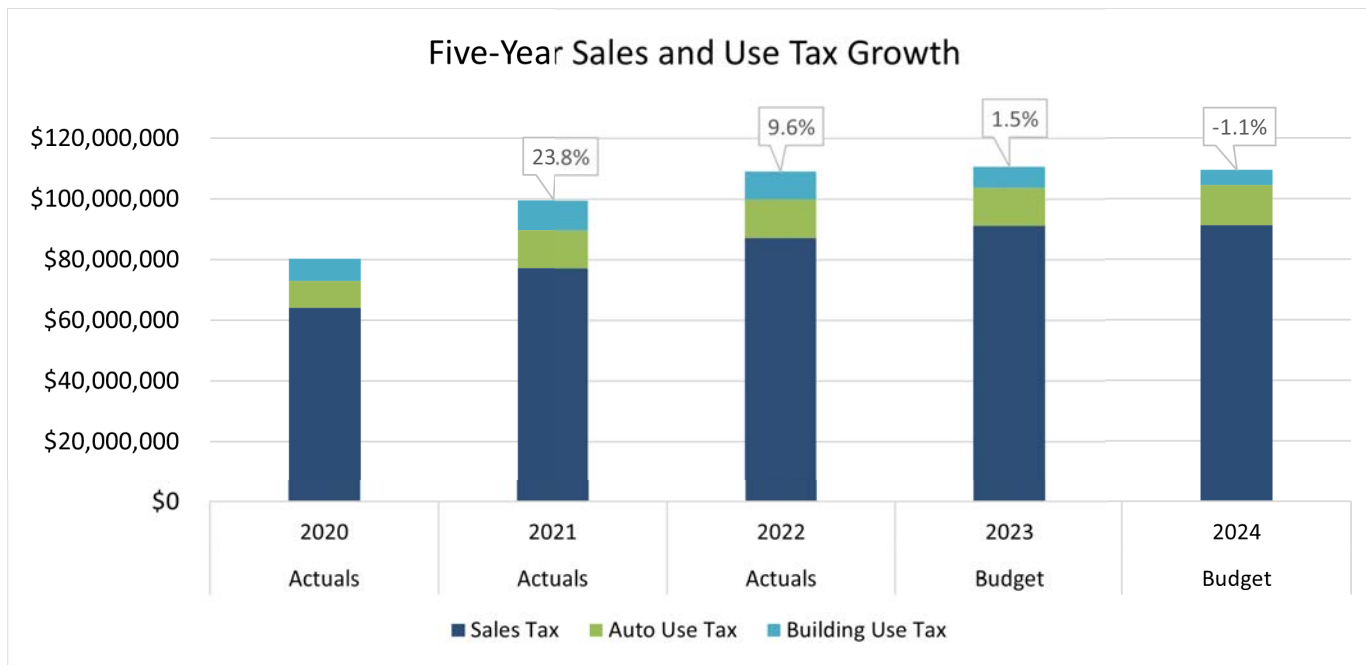
\* SB22-108 Allows a temporary reduction in property taxes for the purposes of tax relief.



## Sales and Use Taxes

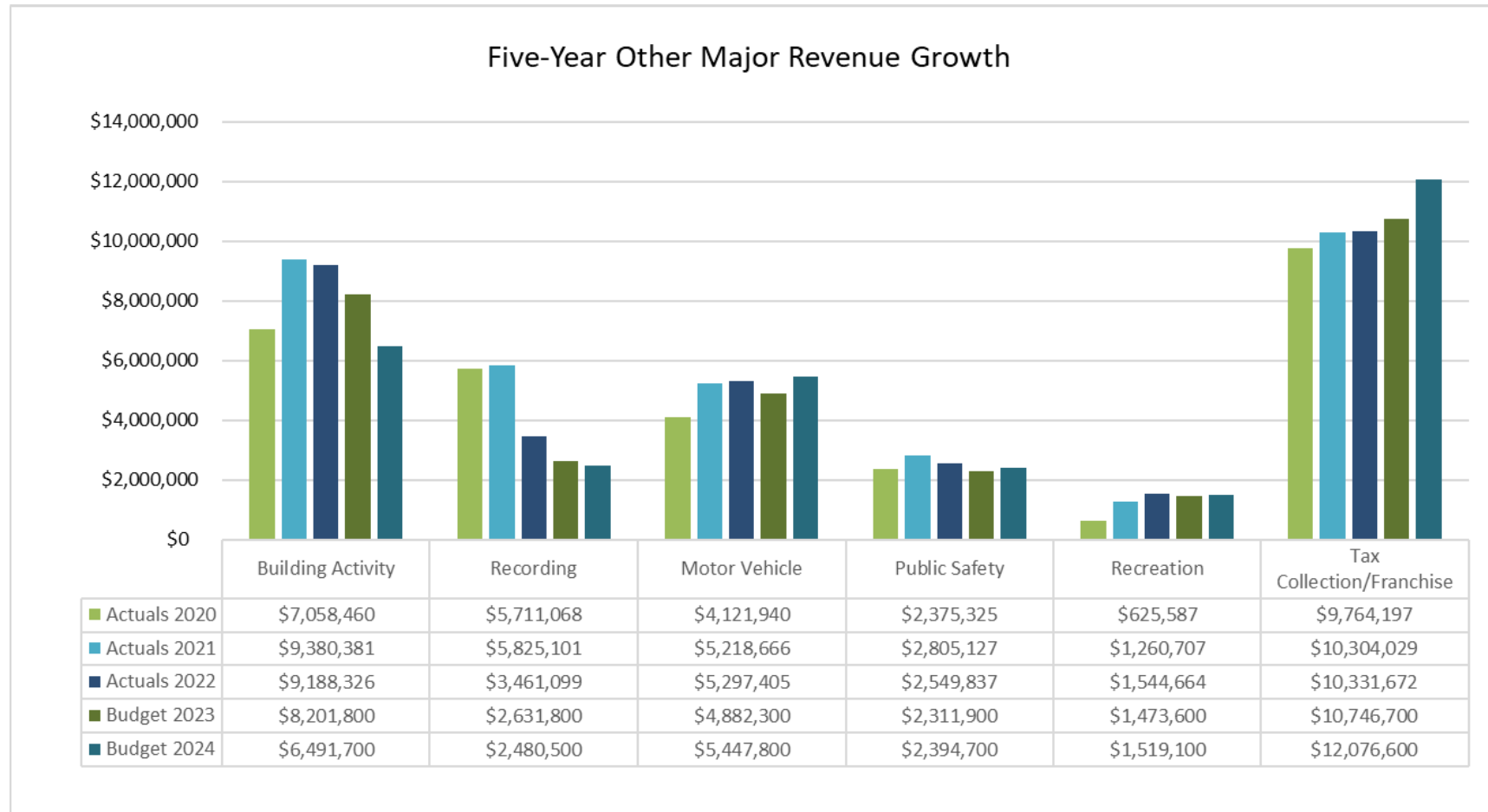
Sales and use tax is the second largest revenue source and comes from the 1.0% sales and use tax within Douglas County. This source of revenue is restricted for specific uses by voters; 0.17% for the acquisition, preservation, development, and maintenance of open space lands, trail systems, parks, and 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.

Over the past couple of years Douglas County has experienced rapid growth in sales and use tax. Collections in 2023 are beginning to show signs of the headwinds economist have been forewarning. Pressures from inflation, higher interest rates, and student loan repayments are major contributing factors for Douglas County 2024 forecast.



## 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 treasurers fees. This group of revenues is forecasted to be \$30.4 million. This represents a 0.5% or \$162,300 increase compared to the 2023 Adopted Budget. The main reason for a flat forecast is treasurer collection fees are offsetting the decline in recording and building revenues which are down due to high inflation and increased interest rates.



## 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 (4.400 mills).

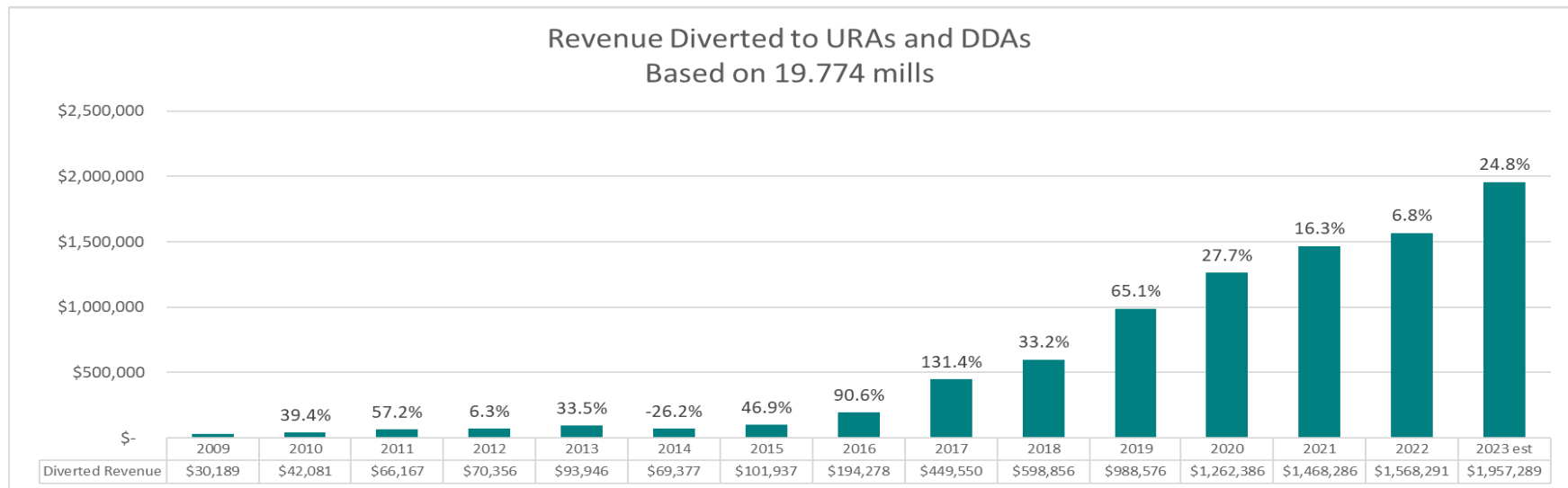
Sales tax sharebacks come from the Road portion (.40%) and the Open Space portion (.17%). The Road Sales and Use Tax shareback is based on 75% of the roads sales and use tax collected within the wholly incorporated boundaries, excluding Park Meadows Mall in Lone Tree. The Open Space Sales and Use Tax sharebacks for 2022 was 15.4% of the total open space sales and use tax and is allocated to wholly incorporated municipalities, at the time the tax was initially, passed based on auto registrations. The Open Space sales and use tax was extended by voters in November 2022. The extension will change the shareback calculation going forward to 20% of collections, allocated based on population of wholly incorporated municipalities at the time of the extension.

2022 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)
<b>Total Tax Collected (County-wide)</b>		<b>\$35,915,314</b>	<b>\$43,612,985</b>	<b>\$18,535,576</b>
Sharebacks:				
Aurora	\$ 150,851	150,851		
Castle Pines	1,248,824	562,444	659,824	26,556
Castle Rock	9,259,117	2,849,275	4,884,461	1,525,381
Larkspur	92,741	30,005	56,541	6,195
Littleton	52,938	52,938		
Lone Tree	4,587,406	1,925,255	2,628,978	33,173
Parker	7,919,683	2,259,981	4,405,773	1,253,929
<b>Total Sharebacks</b>	<b>\$ 23,311,560</b>	<b>\$ 7,830,749 21.8%</b>	<b>\$ 12,635,577 29.0%</b>	<b>\$ 2,845,234 15.4%</b>
<b>Calculation Basis</b>		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. Effective 11/28/2022 20% of actual collections divided based on population
<b>Authority for Shareback</b>		CRS 43-2-202	DC Resolution (R-995-100) - 1995	DC Resolution (R-994-062) - 1994 DC Resolution (R-022-085) - 2022
<b>Distribution Frequency</b>		Quarterly	Monthly	Monthly
<b>Distribution Method</b>		Direct payment to municipality	Direct payment to municipality	Deposited into holding account - funds released upon BCC approval
<b>Accumulated Account Balances:</b>				
Castle Pines				\$ 26,556
Castle Rock				1,657,220
Larkspur				23,198
Lone Tree				33,173
Parker				5,864,432

## Tax Increment Financing (TIF) Impact on County Revenue

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. Two additional TIFs are being established in Castle Pines and Lone Tree.

For the budget year 2024 (tax year 2023) tax increment financing is estimated to increase 24.8% over tax year 2022, resulting in \$1,957,289 ongoing revenues being directed to these authorities instead of the County.



Mill Levy Assessment Year (not budget)	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>TIF - URA/URP - County-Wide ----- Line 3 Assessor's Certification of Valuation Report</b>															
4510-Castle Rock Downtown Development Authority	-	944,025	850,720	-	-	-	125,405	613,245	2,064,510	3,108,208	5,824,630	12,123,470	16,691,795	21,579,434	25,710,315
4568-Citadel Station - Castle Meadows	-	-	-	-	-	-	-	-	-	-	1,188,060	1,188,880	1,696,453	1,691,698	1,860,143
4554-Cottonwood Commercial Area	-	-	-	-	-	-	-	1,812,471	7,620,531	9,559,733	16,486,494	16,414,292	18,212,244	18,371,270	26,485,018
4516-Parker Central Area	1,526,715	1,184,063	2,495,431	3,557,989	4,750,981	3,506,101	4,786,472	7,399,222	11,089,575	13,717,584	19,934,563	27,577,821	29,363,454	29,515,845	34,521,565
4555-Parker Road Area	-	-	-	-	-	2,380	243,214	-	1,959,804	3,899,481	6,560,006	6,536,248	8,289,438	8,152,507	10,405,897
<b>Total Assessed Value</b>	<b>1,526,715</b>	<b>2,128,088</b>	<b>3,346,151</b>	<b>3,557,989</b>	<b>4,750,981</b>	<b>3,508,481</b>	<b>5,155,091</b>	<b>9,824,938</b>	<b>22,734,420</b>	<b>30,285,006</b>	<b>49,993,753</b>	<b>63,840,711</b>	<b>74,253,384</b>	<b>79,310,754</b>	<b>98,982,938</b>

$$\boxed{\text{Total Assessed Value for All TIFS (98,982,938)}} \times \boxed{\text{Douglas County Mill Levy (19.774)/1000}} = \boxed{\text{Diverted Revenue (\$1,957,289)}}$$



## Economic Conditions

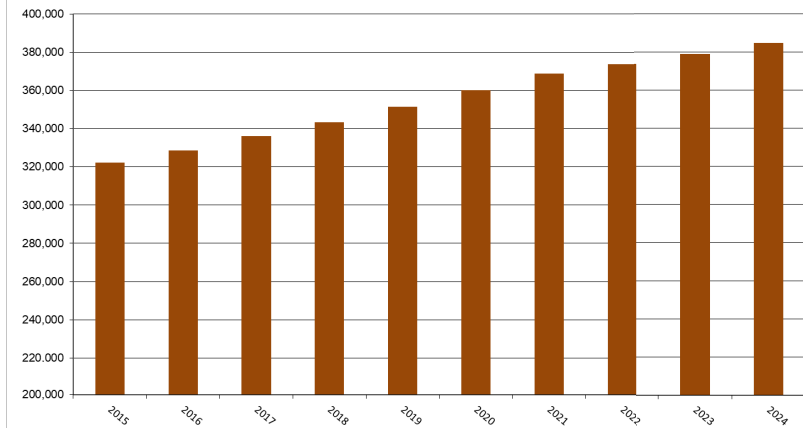
Douglas County's total population is estimated to be 381,500 January 1, 2024, and grow to 390,200 by the December 31, 2024. This represents 23 people moving to Douglas County a day. The unincorporated population is estimated to be 206,000 January 1, 2024, and grow to 209,700 by December 31, 2024.

The economy is showing greater signs of stress. Inflation persists, interest rates continue to increase, and student loan repayments are starting back up in 4<sup>th</sup> quarter 2023. These factors coupled with increasing auto and homeowner's insurance, and the forthcoming property tax increases in 2024, has weighed heavily into the County's property tax revenue strategy for 2024.

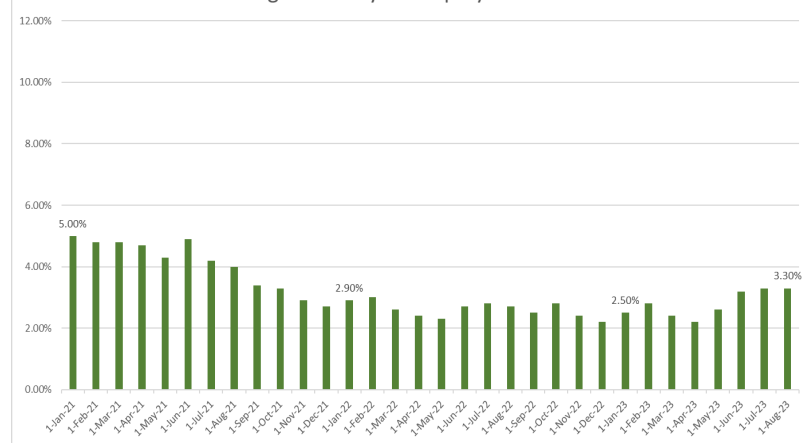
Property tax revenues used to be a highly predictable/forecastable revenue; the elimination of the Gallagher Amendment by voters in 2020 has changed this. Annual legislation now drives the calculation. While the preliminary budget property tax revenue calculation mirrors the cap (inflation + growth) proposed in Proposition HH on the November 2023 ballot there are greater challenges looming on the horizon.

Ballot language, for November 2024, has been submitted which will ask voters to cap revenue grow for local governments at 4% beginning in 2025. As a result, Douglas County is cautiously forecasting future revenue growth.

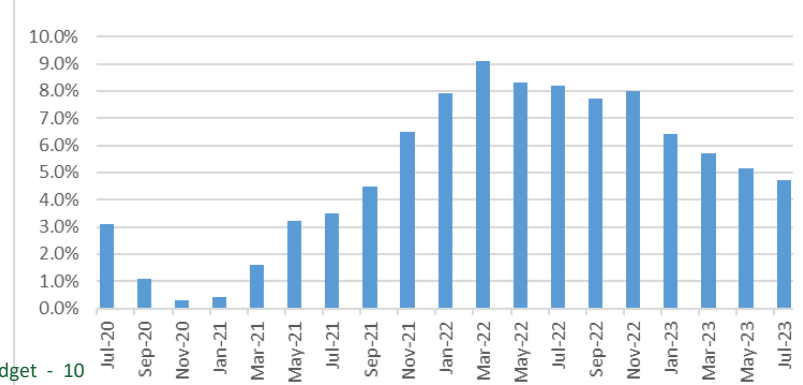
Douglas County's 10-Year Population Growth



Douglas County Unemployment Rates



Consumer Price Index (CPI)  
Denver-Aurora-Lakewood



## 2024 RECOMMENDED PRELIMINARY BUDGET

### Expenditures

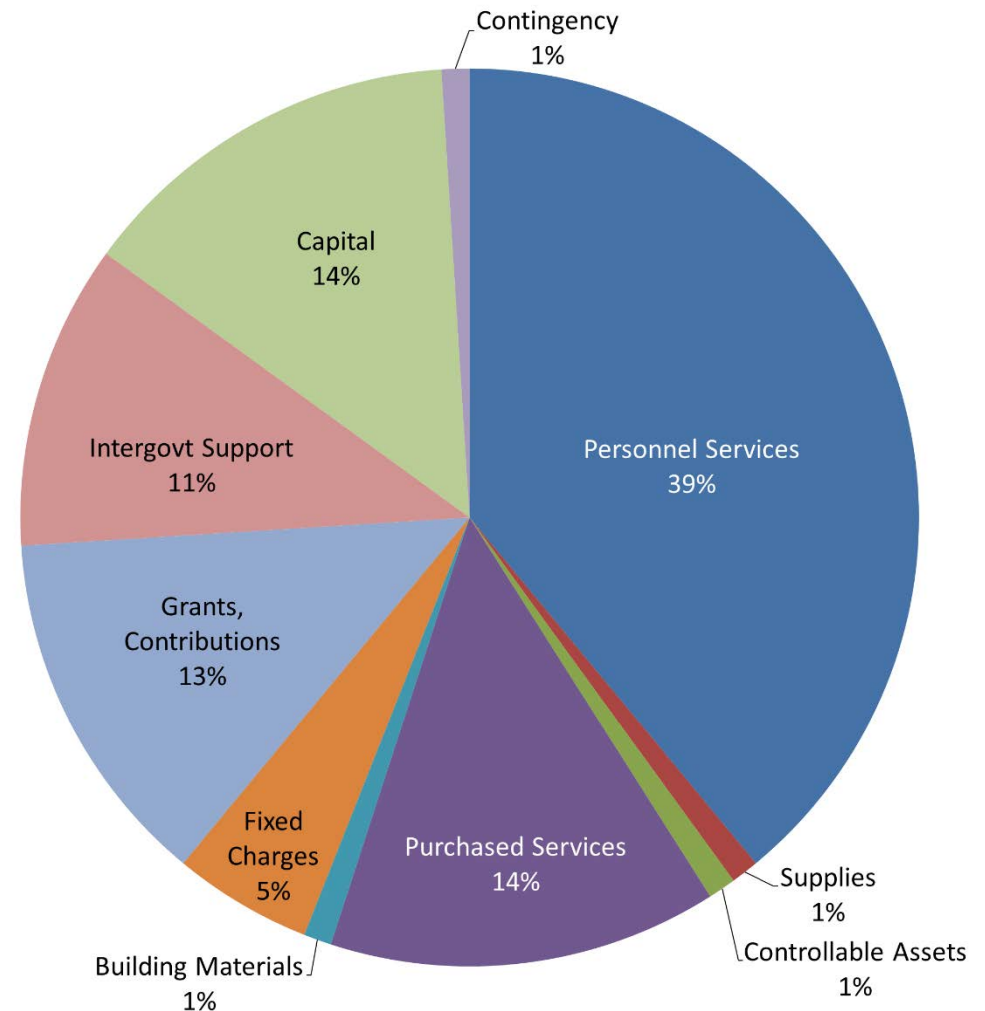
The 2024 expenditure budget is \$489.1 million. The operating portion of the 2024 Budget is projected to increase by 8.3% or \$19.8 million, which is less than the percentage of population growth and CPI ( $3.0\% + 5.6\% = 8.6\%$ ).

One-time initiatives equal \$144.5 million and include \$101.4 million for roads, \$12.8 for parks and open space, \$14.4 million for public safety, and \$15.9 million for facilities maintenance, vehicle replacements, contingency funds, one-time operating requests, and temporary personnel.

Federal and state funded expenditures equal \$52.8 million and are increasing by 7.3% or \$3.6 million due to Human Services federal and state allocations increasing.

New budget requests for 2024 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.

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



## 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 2023, wage pressures and competitiveness among other Denver Metro area jurisdictions continued as employers sought to reduce turnover and fill vacancies with qualified candidates. Market data indicated Douglas County remained behind with other jurisdictions' compensation structures despite the mid-year 2022 market adjustment. As such, the Board approved another 1.5% market adjustment in January 2023.

For the 2024 Preliminary Budget, a 3.0% merit pool is recommended. To help acknowledge exceptional contributions from staff, an additional 1.0% high performance pool will also be recommended. Additionally, the \$100 inflationary stipend set to end in 2023 is proposed to continue for an additional six months, through June 2024. The eligible salary level is recommended to be reduced from \$80,000 to \$60,000.

These market adjustments will result in an ongoing cost increase of \$3.6 million for 2024. The \$100 per month stipend will continue through June at a cost of \$147,000.

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

### Benefits

As a result of continuing high claim costs, the County elected to engage in a competitive bid process this year for health insurance. The result was that United Healthcare (UHC) came in with an annual increase of 1.7%, which was significantly less than Aetna's renewal of 9.2%. The County will transition all employees to UHC beginning in 2024 with expected cost savings of close to \$2 million the first year. There will be a minimal rate increase to the Delta PPO+ plan

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 2024.

## Staffing

In 2023, a total 31.5 FTEs were added, the following chart breaks out where positions were added.

2023 Staffing Changes						
Department/Division	BU	Description	FTE	Salary & Benefits	Funding Source	
General Fund						
Coroner	23100	Coroner Investigator I	2.00	\$ 160,687	General Fund	
Coroner	23100	Coroner Support Specialist	1.00	\$ 75,447	General Fund	
Sheriff	21350	Sr. GIS Analyst	1.00	\$ 143,352	Douglas County Emergency Telephone Service Authority	
Sheriff	21127	Radio Systems Administrator	1.00	\$ 143,352	Douglas County Emergency Telephone Service Authority	
Sheriff	861611	Deputy for CRT	1.00	\$ 135,043	Office of Behavioral Health Grant	
Total General Fund			6.00			
Human Services Fund						
	44500	Caseworker	5.00	\$ 571,340	80% State Department of Human Services	
	44500	Caseworker Supervisor	2.00	\$ 270,170	80% State Department of Human Services	
	44500	Case Services Technician	1.00	\$ 96,412	80% State Department of Human Services	
	44500	Finance Specialist	1.00	\$ 97,907	80% State Department of Human Services	
	44500	Grant Accountant	1.00	\$ 132,879	80% State Department of Human Services	
	44500	Detective	1.00	\$ 139,680	80% State Department of Human Services	
	44600	Eligibility Specialist	1.00	\$ 89,268	80% State Department of Human Services	
	44900	Child Support Specialist	1.00	\$ 80,127	80% State Department of Human Services	
	44100	Supervisor, Financial Services	0.50	\$ 71,026	80% State Department of Human Services	
Total Human Services Fund			13.50			
Health Fund						
Community Health	46400	Community Health Educator, Tobacco	1.00	\$ 103,076	State Health Department Grants	
Community Health	46400	Community Health Educator, Immunizations	1.00	\$ 110,212	State Health Department Grants	
Administration	46100	DC Early Childhood Council Exec Director	1.00	\$ 155,787	Program 100% State Allocation & Grants	
Total Health Fund			3.00			
School Safety						
Ben Franklin Academy	27425	School Resource Officer	1.00	\$ 156,682	45%/55% BF Academy/DC	
Colorado Christian Academy	27450	School Resource Officer	1.00	\$ 155,861	45%/55% CC Academy/DC	
Cherry Hills Christian Academy	27475	School Resource Officer	1.00	\$ 156,329	45%/55% CHC Academy/DC	
Total School Safety Fund			3.00			
Rueter-Hess Recreational Area						
Rueter-Hess	47100	Park Ranger	5.00	\$ 1,166,186	Rueter-Hess Partnership	
Rueter-Hess	47100	Admin Support Specialist	1.00	\$ 78,765	Rueter-Hess Partnership	
Total Rueter-Hess Recreational Area Fund			6.00			

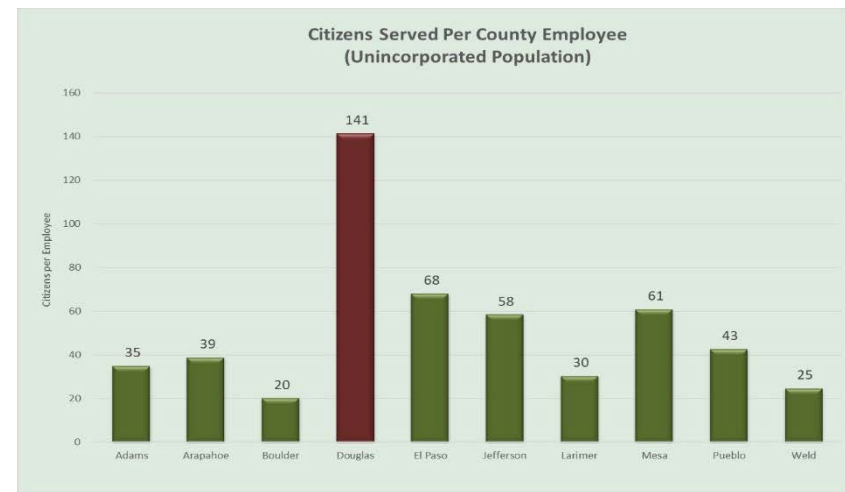
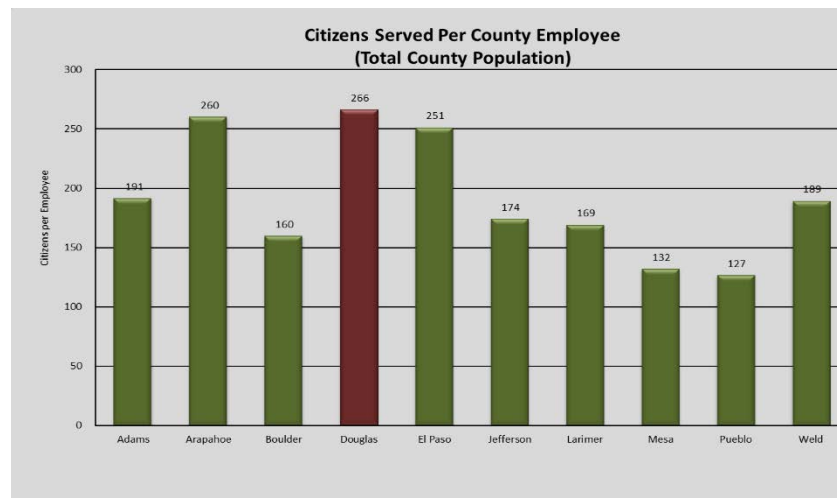


The 2024 Preliminary Budget is adding 17 FTEs, the following chart details where the positions are being added:

2024 Staffing Increases						
D epartment/D vision	BU	D escription	FTE	Salary & Benefits	F unding S ource	
General Fund						
Clerk and Recorder-Recording	12200	Passport Agent	2.00	\$ 151,000	Increased Passport Revenues	
Sheriff-Emergency Services	21750	Emergency Services Operators		\$ 822,000	Ongoing funding provided by General F und	
Total General Fund			2.00			
Law Enforcement Authority Fund						
Sheriff - Patrol / Traffic	22100	Deputies	7.00	\$ 1,019,610	Law Enforcement Authority F und	
Sheriff - Patrol	22100	Deputies	2.00	\$ 509,805	General F und *	
Sheriff - Patrol-Castle Pines	22100	Deputies	4.00	\$ 5 5,700	Castle Pines mill levy	
Total Law Enforcement Authority Fund			13.00			
Parks and Open Space Sales and Use Tax Fund						
Open S pace	5 500	Open S pace Rangers	2.00	\$ 214,000	Parks and Open S pace F und	
Total Parks and Open Space Sales and Use Tax Fund			2.00			

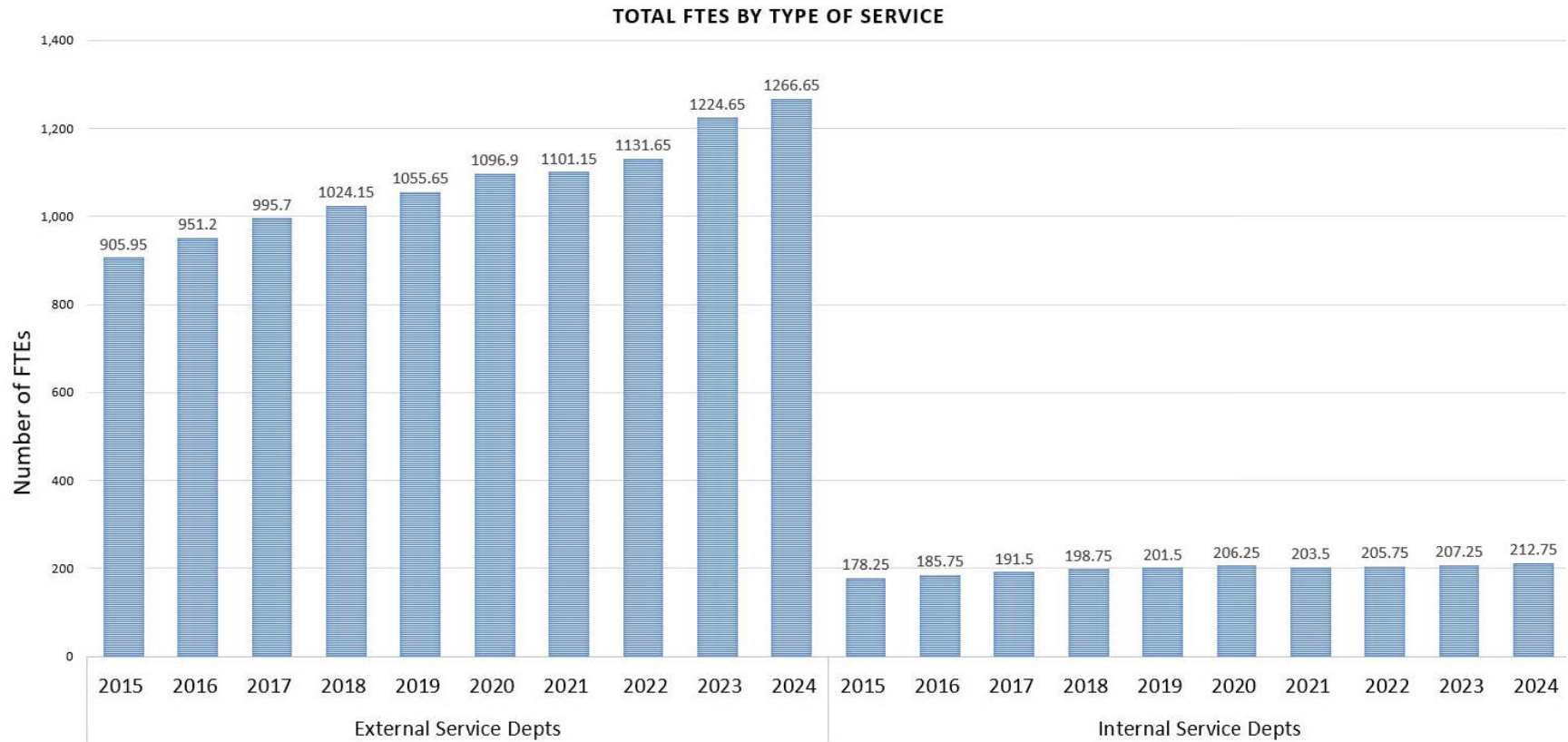
\* This funding will be added for the 2024 Proposed Budget.

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 below, the County has one of the highest levels of citizens served (both overall and in unincorporated areas) per employee. This data is based on the 2023 Budget Books.



## 10 Year FTE History (External vs. Internal Services)

In reviewing growth in full-time equivalent (FTE) positions since 2015, 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 38.1% in external service areas, with 19.4% 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 \$100.8 million; \$94.3 million in one-time requests and \$6.5 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)
- Crystal Valley Interchange Construction (\$24.0 million)
- Lincoln Avenue, Town of Parker Partnership (\$9.0 million)
- I-25 Frontage Road, Tomah to Territorial (\$4.0 million)
- Stormwater priority projects to ensure the controlled flow and drainage of stormwater (\$4.3 million)
- Traffic Signal and Intelligent Transportation Upgrades (\$1.4 million)
- Hilltop Road Legend High School to Alpine Drive (\$2.5 million)

### Public Safety

- Four Patrol Deputies for Castle Pines (\$883,000)
- Six Patrol Deputies (\$1.3 million)
- Three Traffic Deputies/Sergeant (\$861,610)
- Wildfire Helicopter Support Expanded May to November (\$845,000)

### Historic and Natural Resources

- Macanta Regional Park design and construction (\$2.7 million)
- Spring Valley School Stabilization (\$500,000)
- Bluffs Regional Park trail resurfacing (\$450,000)
- Evans Homestead Restoration (\$350,000)
- Playground Replacement Outreach (\$300,000)
- Astronomical Observatory at Sandstone planning and phase II construction (\$100,000)

A complete list of recommended requests may be found in the 2024 Preliminary Budget.

## MAJOR FUNDS

### General Fund Highlights:

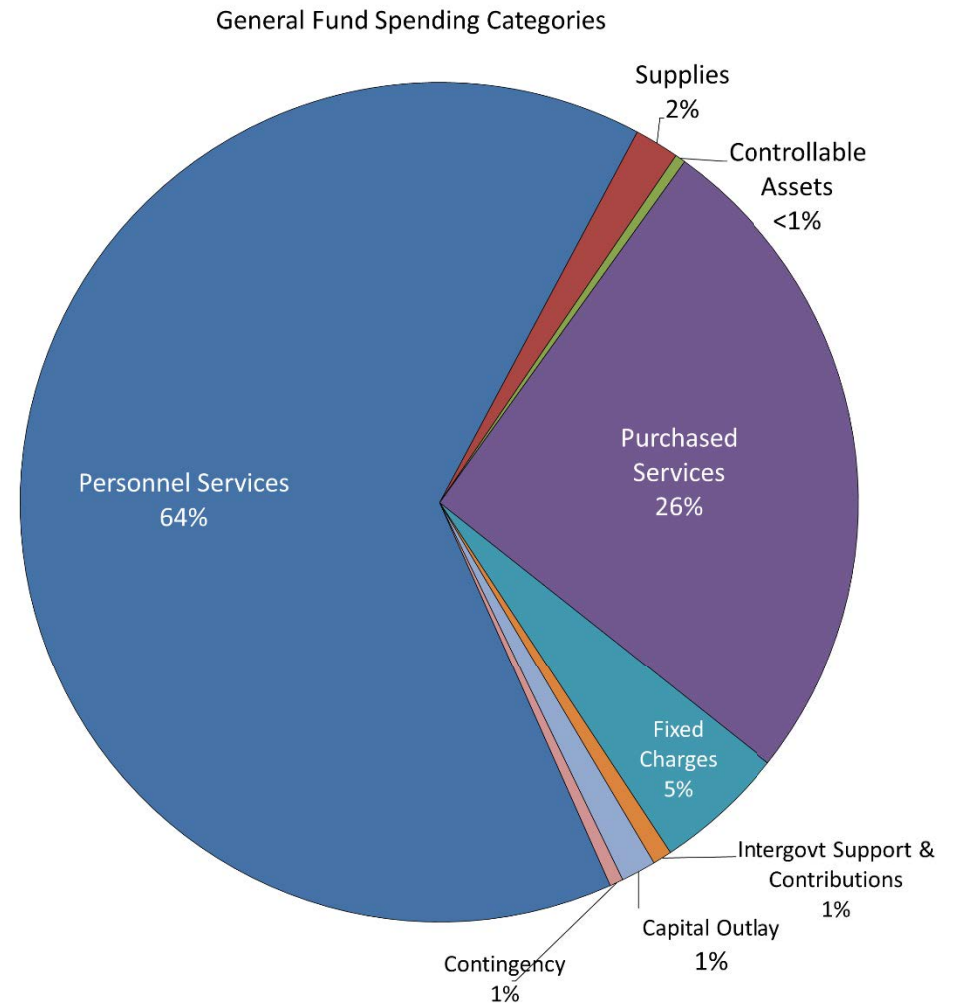
The General Fund, which is the largest and most diverse of all the County funds, accounts for a wide variety of services and functions. Revenues in the General Fund for 2024 are projected to increase 13.6% or \$18.3 million. This includes the County's one-time SB22-238 backfill of \$5.7 million. The other main increases are property taxes (\$10.4 million or 10.2%) and earnings on investments (\$1.8 million)

The 2024 recommended Preliminary Budget is \$185.0 million, an increase of 5.3% (\$9.3 million) over the 2023 Adopted Budget. There are \$10.0 million in recommended new requests, of which \$3.2 million are ongoing requests. The 2024 Budget includes reductions in staffing of seven positions equaling \$1.05 million.

Key initiatives include technology funding for the new 23<sup>rd</sup> Judicial District which will become formal January 1, 2025, and an initiative to replace the county's enterprise financial/human resource software system.

The 2024 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 2024 are expected to generate \$39.0 million, \$14.5 million, and \$9.5 million respectively. In addition to ongoing funding for operational expenditures related to road maintenance, traffic services, and snow removal, this fund also expends \$8.7 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: \$5.5 million for equipment replacement, \$4.3 million for storm drainage and stormwater projects, \$100,000 for school and pedestrian safety projects, and an additional \$300,000 in ongoing funding for signal installation and enhancement. A complete list with detailed explanations of recommended projects can be found in the 2024 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 2024 from this dedicated sales and use tax are projected to be \$43.8 million, resulting in forecasted sharebacks totaling \$12.7 million. The major projects include:

- Crystal Valley Interchange Construction (\$17.0 million)
- I-25 Frontage Road, Tomah to Territorial (\$4.0 million)
- Hilltop Road Design and Construction (\$2.5 million)
- US 82 Improvements, Highlands Ranch Parkway to County Line Road (\$1.5 million)

A complete list with detailed explanations of recommended projects can be found in the 2024 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 2024 Preliminary Budget projects revenues to be approximately \$19.7 million. The major project include:

- Lincoln Avenue – Jordan to Parker Road (\$9.0 million)
- Crystal Valley Interchange Construction (\$7.0 million)

A complete list with detailed explanations of recommended projects can be found in the 2024 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 \$26.7 million in 2024, which is an increase of 33.6% or \$6.7 million over the adopted 2023 budget.

The 2024 recommended Preliminary Budget includes eleven additional Patrol/Traffic Deputies (\$2.6 million) funded with the increase in LEA property tax. An additional two deputies will be added through a transfer from the General Fund, which will be reflected in the Proposed Budget.

### School Safety 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 2024, property tax revenues are forecasted to be \$3.4 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 \$2.4 million for 2024.

### 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 \$1.7 million at the end of 2024.

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

- District Attorney Office Remodel (\$1,364,537)
- Detention Lobby Expansion (\$615,000)
- Records Expansion (\$389,000)
- Elevator Modernization (\$575,000)

A complete list with detailed explanations of recommended requests can be found in the 2024 Preliminary Budget for this fund.

### Parks and Open Space Sales and Use Tax Fund Highlights:

The Parks and Open Space Sales and Use Tax Fund accounts for the 0.17% of the County's voter-approved 1.0% sales and use tax. Initially approved by voters in November 1994 and most recently extended by voters in November 2022; the sales and use tax will sunset December 31, 2039. Revenues are designated for the acquisition, administration, planning, development and construction, operations, and maintenance of parks, trails, historic resources, and open space.

Sales and use tax revenues are projected to be \$18.6 million. Revenues are now allocated 28% to open space acquisitions, 20% open space operations and maintenance, 28% parks operations and maintenance, 4% historic resources management and 20% will be shared back to wholly incorporated entities at the time of the election, Castle Pines, Castle Rock, Larkspur, Lone Tree, and Parker allocated based on population. Sharebacks are forecast to be \$3.7 million.

The major projects for this fund are:

- Trail resurfacing at Bluffs Regional Park (\$450,000)
- Macanta Regional Park (\$1,400,000)
- Astronomical Observatory at Sandstone (\$100,000)
- Spring Valley School stabilization (\$500,000)
- Evans Homestead restoration (\$350,000)

The complete list with detailed explanations of recommended projects is included in the 2024 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 \$1.4 million for 2024. 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 \$1.3 million to continue construction of Macanta 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 \$1,653,200 will be funded with existing fund balance. A complete list with detailed explanations of maintenance requests is included in the 2024 Preliminary Budget 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 \$8.9 million for 2024. 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.

#### 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 (\$4.1 million) and from various Federal and State grants (\$51.1 million). The 2024 Preliminary Budget reflects \$36.4 million appropriated for direct payments to qualified participants (which includes \$23.0 million in food assistance benefits that are 100% federally funded), and \$9.2 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 2024 Preliminary Budget allocated .093 mills from the Road and Bridge Fund as increases in services are attributed to incorporated areas of the county. There are no new requests for this fund.

## 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
- 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% (\$9.6 million for County funds and \$745,000 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

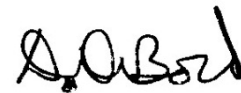
The budget process is one of the County's most significant undertakings each year. The process creates opportunities for dialogue and priority setting in each Elected Office and Department in the County.

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 2024 recommended Preliminary Budget as our County's financial plan for 2024. 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 12, 2023.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'D. DeBord'.

Douglas DeBord  
County Manager

A handwritten signature in black ink, appearing to read 'Martha Marshall'.

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 from 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 :**

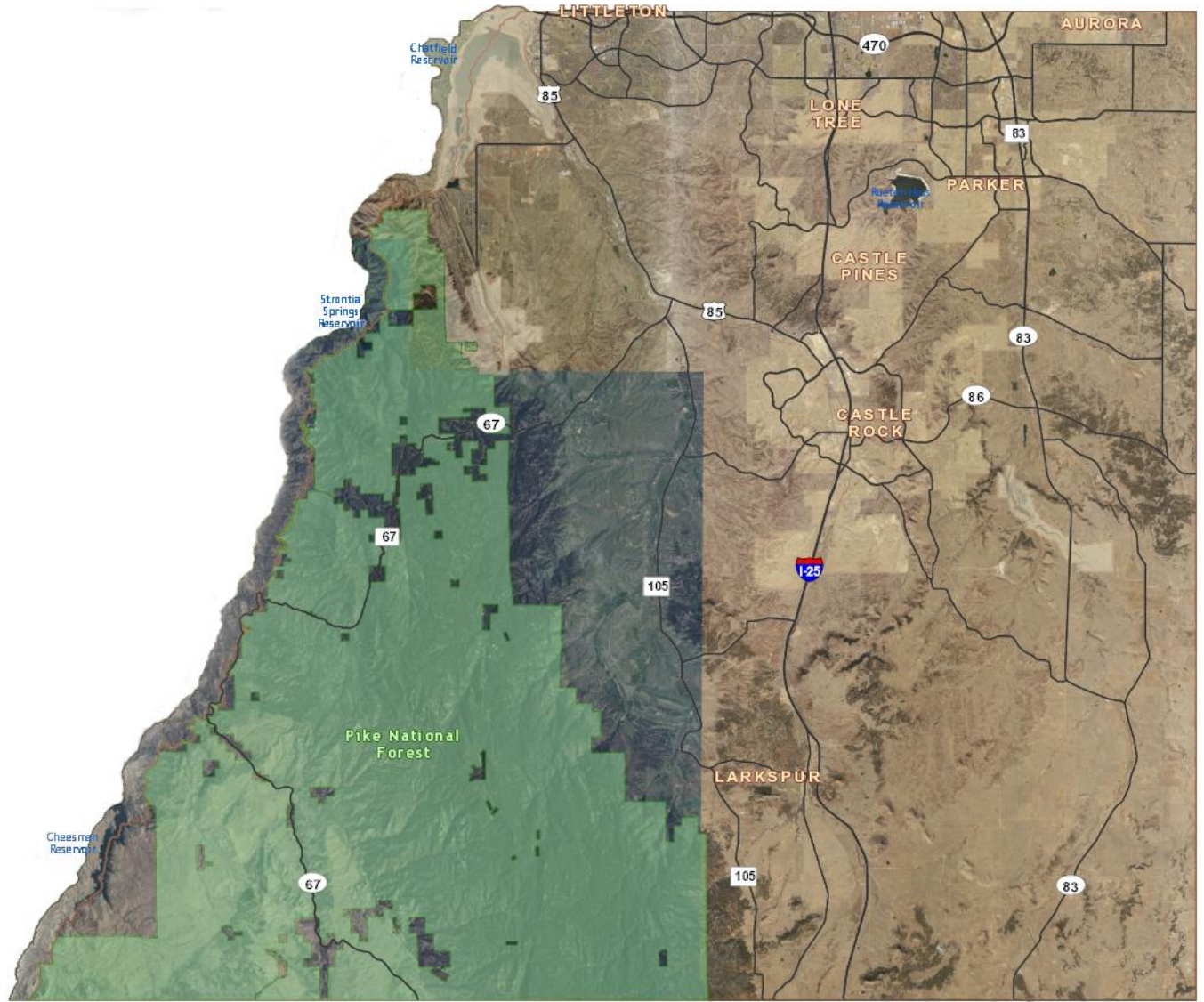
Aurora (portion), Castle Pines, Castle Rock (County seat), Larkspur, Littleton (portion), Lone Tree, and Parker.

## **Form of Governance :**

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

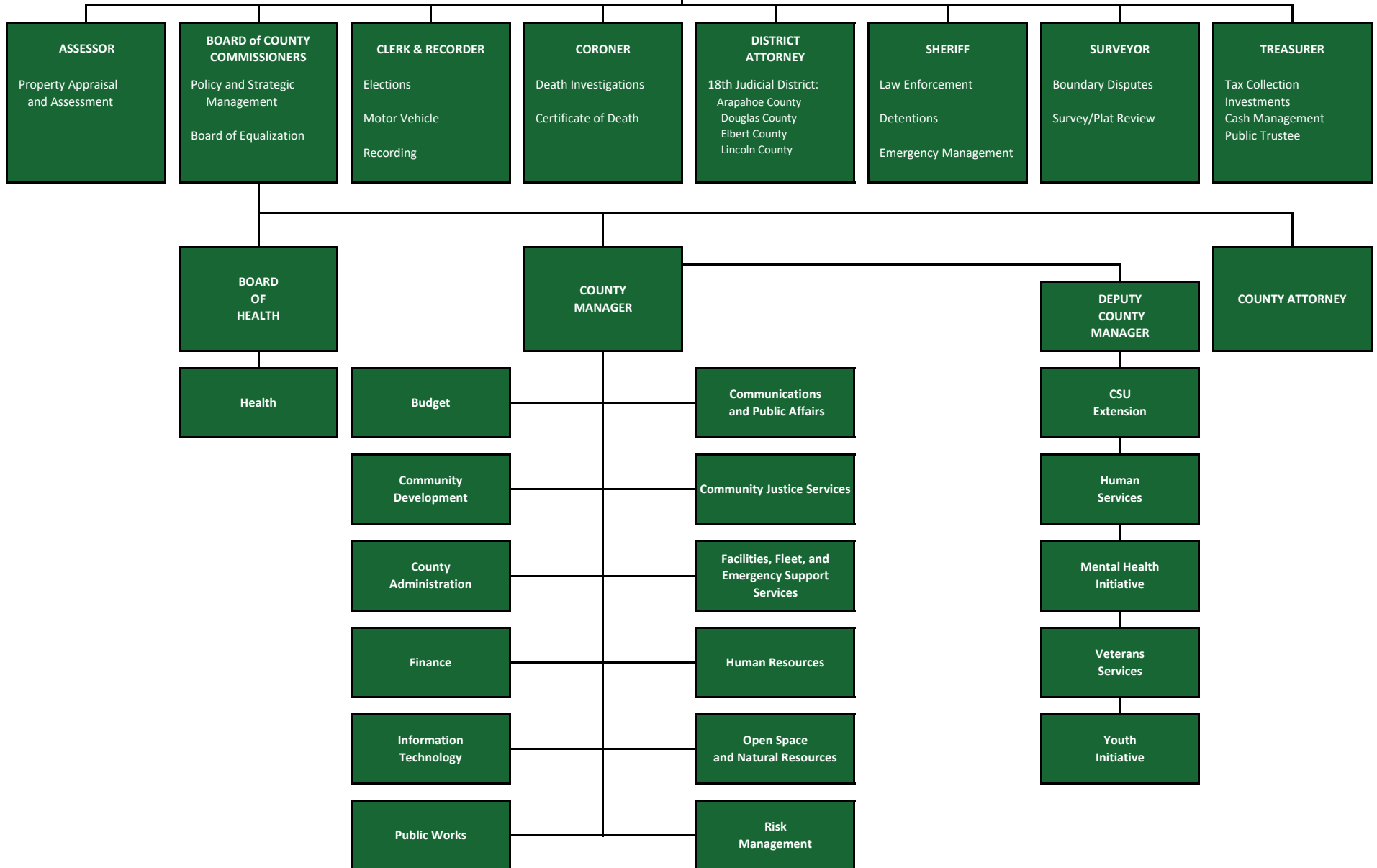
## **Date of Incorporation :**

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	2024 Revenues (Less Transfers)	2024 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
<b>County Funds</b>										
100	General	\$ 34,992,213	\$ 153,202,375	\$ 185,008,048	\$ 30,426,900	\$ (8,791,413)	\$ (10,170,186)	18,711,940	\$ 6,110,087	\$ 24,822,027
<b>Special Revenue Funds</b>										
200	Road and Bridge	15,942,028	65,242,900	68,707,212	0	(107,000)	(3,571,312)	3,040,030	9,330,686	12,370,716
210	Human Services	3,273,409	55,780,011	59,316,619	3,460,366	0	(76,242)	4,042	3,193,125	3,197,167
215	Developmental Disabilities	231,896	8,919,500	8,919,500	0	0	0	100,000	131,896	231,896
217	Health	806,997	3,932,381	5,681,805	2,123,247	0	373,823	0	1,180,820	1,180,820
220	Law Enforcement Authority	6,611,260	32,102,885	35,302,143	3,207,800	0	8,542	745,000	5,874,802	6,619,802
221	School Safety	874,205	5,878,700	5,896,712	0	0	(18,012)	0	856,193	856,193
225	Infrastructure	0	0	0	0	0	0	0	0	0
230	Road Sales and Use Tax	28,223,442	45,285,600	41,694,700	0	(500,000)	3,090,900	31,314,342	0	31,314,342
235	Transportation Infrastructure Sales & Use Tax	5,537,545	20,303,520	19,500,000	0	(250,000)	553,520	6,091,065	0	6,091,065
240	Justice Center Sales and Use Tax	13,125,951	27,666,000	7,781,910	0	(27,811,000)	(7,926,910)	5,199,041	0	5,199,041
245	Rueter Hess Recreation Area	2,257,234	665,000	826,215	250,000	0	88,785	2,346,019	0	2,346,019
250	Parks and Open Space Sales and Use Tax	43,518,964	19,118,810	13,252,744	0	(250,000)	5,616,066	49,135,030	0	49,135,030
255	Parks Sales and Use Tax	0	0	0	0	0	0	0	0	0
260	Conservation Trust	2,382,419	1,450,000	1,300,000	0	0	150,000	2,532,419	0	2,532,419
265	Lincoln Station Sales Tax Street Improvement	0	50,000	50,000	0	0	0	0	0	0
275	Solid Waste Disposal	59,490	60,000	115,000	0	0	(55,000)	0	4,490	4,490
280	Woodmoor Mountain GID	6,379	38,400	40,560	0	0	(2,160)	1,200	3,019	4,219
295	Rocky Mountain HIDTA	0	1,208,943	1,184,043	0	(24,900)	0	0	0	0
296	American Rescue Plan Act (ARPA)	0	0	0	0	0	0	0	0	0
<b>Capital Projects Funds</b>										
330	Capital Expenditures	3,664,000	0	1,653,200	0	0	(1,653,200)	0	2,010,800	2,010,800
350	LID Capital Construction	679,198	96,400	2,500	0	(744,000)	(650,100)	0	29,098	29,098
390	Capital Replacement	1,992,922	0	0	0	(990,000)	(990,000)	0	1,002,922	1,002,922
<b>Debt Service Fund</b>										
410	Debt Service	0	0	0	0	0	0	0	0	0
<b>Internal Service Funds</b>										
620	Employee Benefits	6,185,655	2,716,500	2,716,500	0	0	0	0	6,185,655	6,185,655
630	Liability and Property Insurance	2,109,526	3,266,800	3,266,800	0	0	0	0	2,109,526	2,109,526
640	Medical Self-Insurance	2,398,398	26,867,000	26,867,000	0	0	0	0	2,398,398	2,398,398
<b>Total County Funds</b>		<b>\$ 174,873,131</b>	<b>\$ 473,851,725</b>	<b>\$ 489,083,211</b>	<b>\$ 39,468,313</b>	<b>\$ (39,468,313)</b>	<b>\$ (15,231,486)</b>	<b>\$ 119,220,128</b>	<b>\$ 40,421,517</b>	<b>\$ 159,641,645</b>

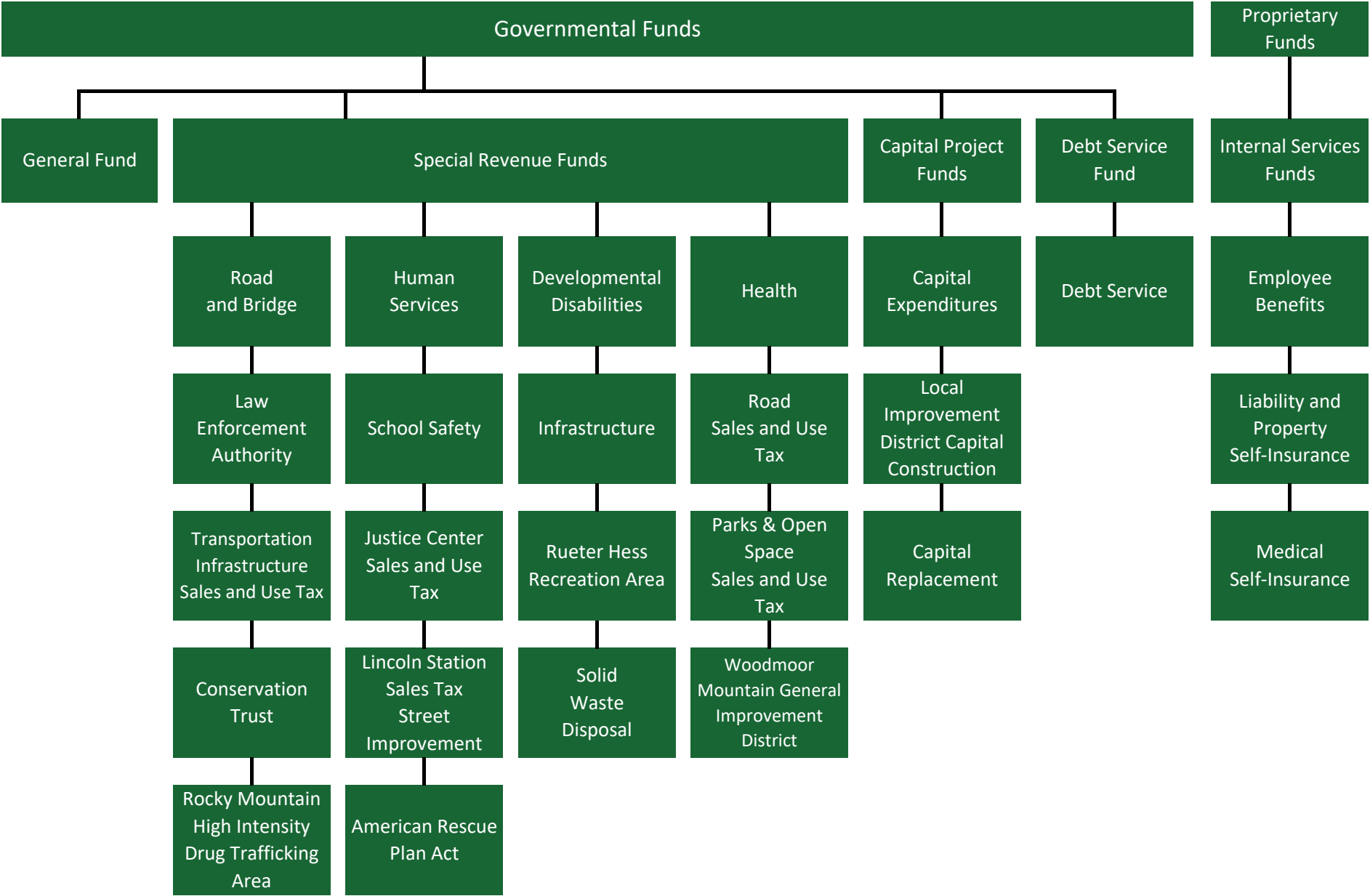
**Abbreviation Key:**

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. As 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
School Safety	221
Infrastructure	225
Road Sales and Use Tax	230
Transportation Infrastructure Sales and Use Tax	235
Justice Center Sales and Use Tax	240
Rueter Hess Recreation Area	245
Parks and Open Space Sales and Use Tax	250
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.

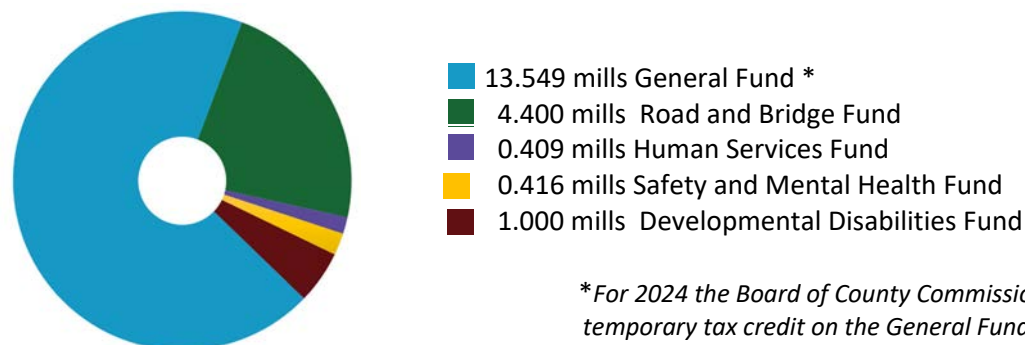
<u>Fund Name</u>	<u>Fund Number</u>
Employee Benefits	620
Liability and Property Insurance	630
Medical Self-Insurance	640

# Property Taxes

## Douglas County

Douglas County is a governmental taxing entity empowered to levy its own property taxes. The total mill levy for the 2024 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 2024 are levied in December 2023. 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 2024 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.

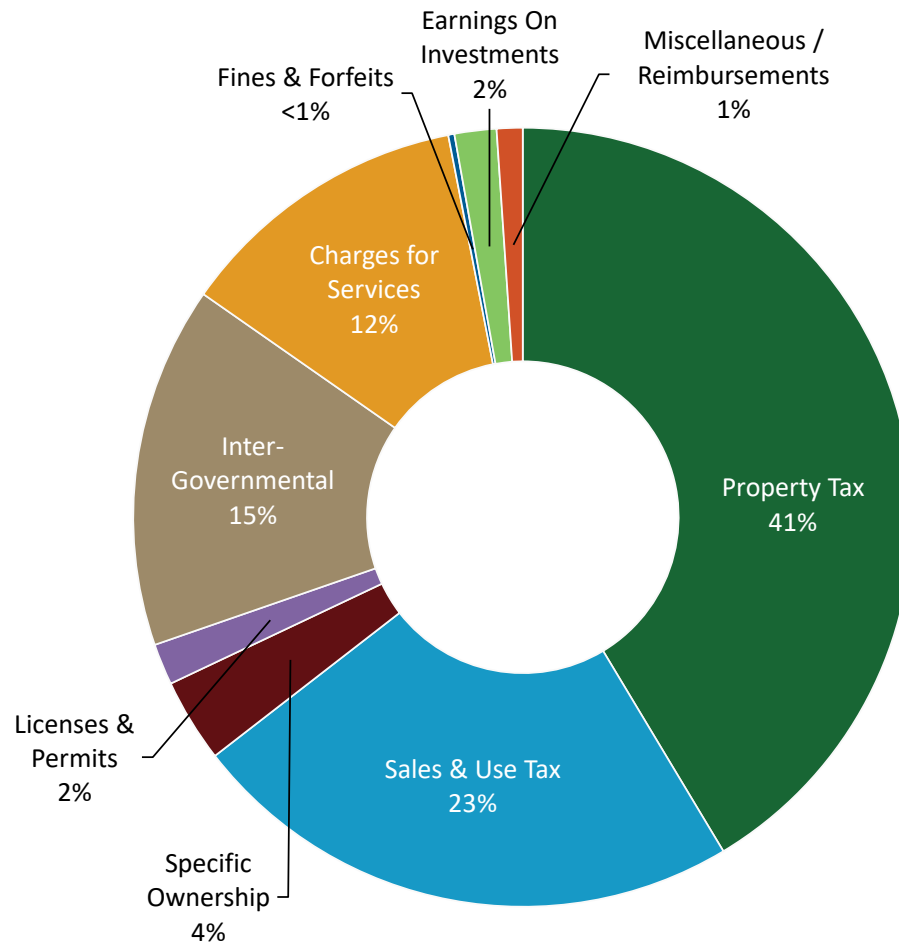
## Woodmoor Mountain General Improvement District (GID)

The Woodmoor Mountain General Improvement District (GID) is a special taxing authority 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

Tax	Amount	Beginning Date	Sunset Date
Parks & Open Space Sales & Use Tax	0.17%	January 1, 1995	January 1, 2039
<p>Use: Dedicated for the acquisition, administration, planning, development and construction, operations, and maintenance of Parks, Trails, Historic Resources and Open Space.</p> <p>Funds are shared at the rate of 20% of total collections multiplied by the population of the wholly incorporated municipality divided by the total population of eligible municipalities except no municipality shall receive less than \$15,000 in annual funding. Population is based on the latest data available from Colorado Department of Local Affairs, State Demography Office.</p> <p>In November 1998, the voters extended the sunset date from January 1, 2009 to January 1, 2024.</p> <p>In November 2022, the voters extended the sunset date from January 1, 2024 to January 1, 2039.</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 J. 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 and 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 &amp; 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>			

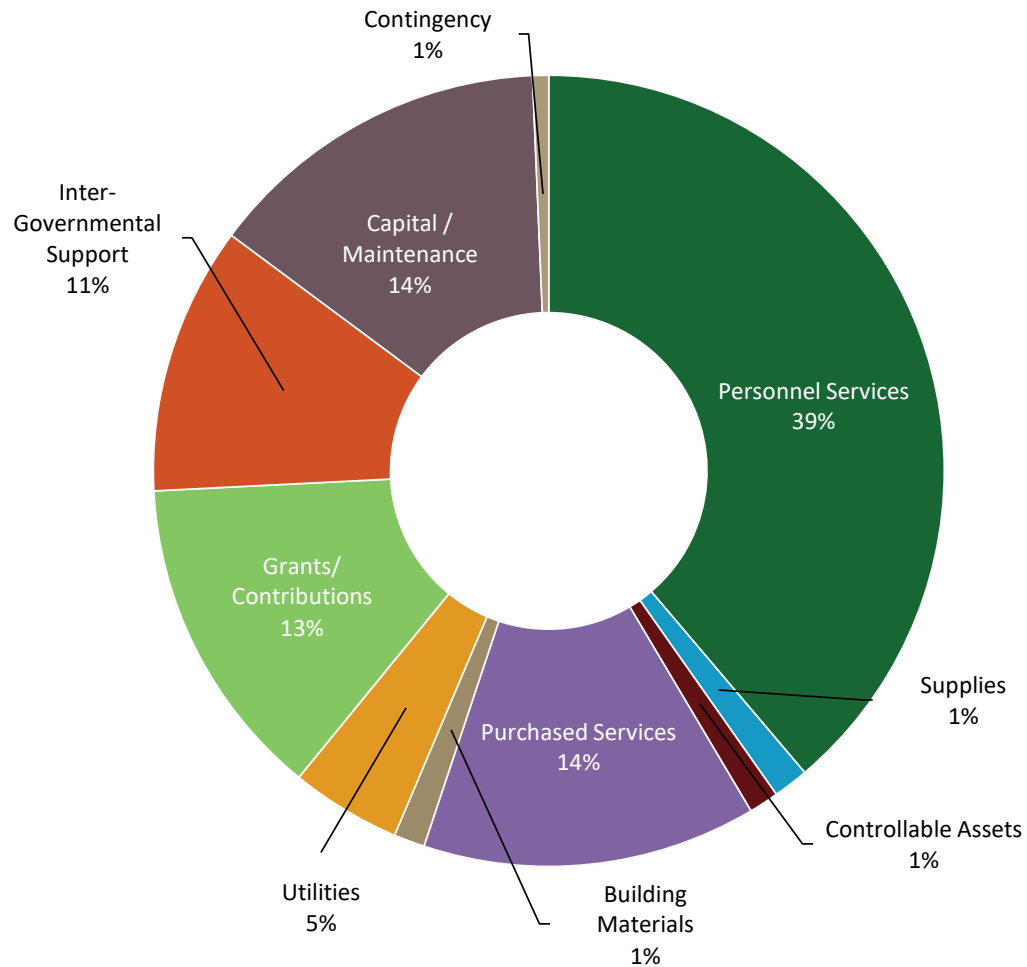
## Revenues - Where does Douglas County get its money?



Sources of Funding	Revenues
Property Tax	\$ 196,140,170
Sales & Use Tax	109,513,930
Specific Ownership	16,440,690
Licenses & Permits	8,144,000
Inter-Governmental	71,124,985
Charges for Services	57,933,050
Fines & Forfeits	1,217,300
Earnings On Investments	8,215,500
Miscellaneous / Reimbursements	5,122,100
<b>Total Revenues-All Funds</b>	<b>\$ 473,851,725</b>



## Expenditures - Where does Douglas County spend its money?



Fund	Expenditures
Personnel Services	\$ 189,760,557
Supplies	7,059,925
Controllable Assets	5,978,630
Purchased Services	66,725,076
Building Materials	6,207,331
Utilities	22,080,476
Debt Service/Lease Payments	0
Grants/ Contributions	65,030,905
Intergovernmental Support	53,660,027
Capital/Maintenance	69,380,284
Contingency	3,200,000
<b>Total</b>	<b>\$ 489,083,211</b>

## 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)	Transportation & Infrastructure (235)
American Rescue Plan Act	0	-									
Assessor	5,849,674	5,849,674									
Board of County Commissioners	903,839	903,839									
Budget	584,043	584,043									
Capital Improvement Projects	85,294,700		24,100,000							41,694,700	19,500,000
Clerk & Recorder	12,419,956	12,419,956									
Community Development	7,635,025	7,635,025									
Community Justice Services	2,472,255	2,472,255									
Community Safety	1,614,750	1,614,750									
Coroner	1,631,872	1,631,872									
County Administration	2,453,356	2,453,356									
County Attorney	1,927,480	1,927,480									
County Fair	801,286	801,286									
CSU	484,100	484,100									
Debt Service											
Developmental Disabilities	8,919,500				8,919,500						
District Attorney	11,004,356	11,004,356									
Emergency Management	3,432,877	3,432,877									
Facilities	14,772,108	13,118,908									
Finance	1,697,355	1,697,355									
Fleet	3,085,449	3,085,449									
Health	5,681,805					5,681,805					
Human Resources	2,348,685	2,348,685									
Human Services	59,316,619			59,316,619							
Information Technology	28,062,539	28,062,539									
Lincoln Station Sales Tax St. Impr.	50,000										
Mental Health Initiative	1,369,527	1,369,527									
Open Space & Natural Resources	14,380,584	301,625									
Other Governmental Services & Contingency	3,989,137	3,989,137									
Public Affairs	1,457,639	1,457,639									
Parks Maintenance	3,641,713	2,341,713									
Public Works - Building Development Services	4,682,590	4,682,590									
Public Works - Engineering	14,057,483	5,854,423	8,200,560								
Public Works - Operations	36,406,652		36,406,652								
Rocky Mountain HIDTA	1,184,043										
Internal Service Funds	32,850,300										
Law Enforcement Authority	35,302,143						35,302,143				
Sheriff	75,297,551	61,618,929						5,896,712			
Solid Waste Disposal	301,908	186,908									
Surveyor	8,951	8,951									
Treasurer	1,668,801	1,668,801									
Woodmoor Mountain	40,560										
Fund Totals	489,083,211	185,008,048	68,707,212	59,316,619	8,919,500	5,681,805	35,302,143	5,896,712	0	41,694,700	19,500,000

## Expenditure Budget by Function and Fund [Excluding Transfers]

Justice Center Sales & Use Tax (240)	Rueter Hess Recreation (245)	Parks and Open Space Sales & Use Tax (250)	Conservation Trust (260)	Lincoln Station (265)	Solid Waste (275)	Woodmoor Mtn (280)	Rocky Mtn. HIDTA (295)	ARPA (296)	Capital Expenditures (330)	LID (350)	Internal Services (620/630/640)	Function
												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
												Emergency Management
									1,653,200			Facilities
												Finance
												Fleet
												Health
												Human Resources
												Human Services
												Information Technology
				50,000								Lincoln Station Sales Tax St. Impr.
	826,215	13,252,744										Mental Health Initiative
												Open Space & Natural Resources
												Other Governmental Services & Contingency
												Public Affairs
			1,300,000									Parks Maintenance
												Building Development Services
										2,500		Public Works - Engineering
												Public Works - Operations
							1,184,043					Rocky Mountain HIDTA
											32,850,300	Internal Service Funds
												Law Enforcement Authority
7,781,910												Sheriff
					115,000							Solid Waste Disposal
												Surveyor
												Treasurer
						40,560						Woodmoor Mountain
7,781,910	826,215	13,252,744	1,300,000	50,000	115,000	40,560	1,184,043	0	1,653,200	2,500	32,850,300	Fund Totals

## Historical Expenditures by Department

	Fund	2020 Actuals	2021 Actuals	2022 Actuals	2023 Adopted	2023 Amended	2024 Preliminary
Assessor	100	\$ 4,275,322	\$ 4,523,703	\$ 4,972,908	\$ 5,755,885	\$ 5,768,285	\$ 5,849,674
Board of County Commissioners	100	804,164	991,638	1,049,264	902,259	902,259	903,839
Budget	100	636,853	511,816	524,138	572,754	572,754	584,043
Clerk & Recorder	100	9,009,613	8,404,200	9,733,277	10,555,874	10,751,625	12,419,956
Community Development	100	6,664,228	15,742,180	12,751,427	7,235,903	10,286,120	7,635,025
Community Justice Services	100	1,899,589	1,818,379	1,871,982	2,237,127	2,237,127	2,472,255
Community Safety	100	931,566	1,160,249	1,202,009	1,614,750	1,614,750	1,614,750
Coroner	100	1,402,747	1,521,322	1,645,143	1,511,699	1,736,299	1,631,872
County Administration	100	1,876,411	2,269,428	2,404,456	2,493,193	2,786,872	2,453,356
County Attorney	100	1,776,379	2,004,928	2,211,513	1,758,938	1,758,938	1,927,480
County Fair	100	476,255	656,692	993,545	685,341	1,163,841	801,286
CSU	100	431,196	455,946	409,368	484,100	568,115	484,100
District Attorney	100	8,325,797	8,601,313	9,873,954	10,065,718	10,536,620	11,004,356
Emergency Management	100	1,628,867	1,622,040	2,124,060	1,864,517	2,488,571	3,432,877
Facilities	100	11,024,354	10,429,827	12,010,621	13,001,320	13,410,405	13,118,908
Finance	100	1,354,898	1,444,680	1,706,643	1,767,111	1,867,111	1,697,355
Fleet	100	1,652,656	1,867,096	2,166,874	2,543,792	2,570,109	3,085,449
Health	217	0	0	2,039,562	7,417,755	7,455,275	5,681,805
Human Resources	100	1,434,472	1,514,823	1,798,491	2,041,805	2,165,339	2,348,685
Human Services	210	37,416,588	52,745,578	53,518,998	54,514,093	57,617,760	59,316,619
Information Technology	100	17,955,053	18,917,763	23,117,512	24,215,587	26,242,338	28,062,539
Mental Health Initiative	100	931,076	1,036,367	1,223,735	1,357,018	2,936,098	1,369,527
Open Space & Natural Resources	250	9,262,799	7,716,874	9,120,146	8,058,536	14,087,174	13,554,369
Rueter Hess	245	0	0	0	0	0	826,215
Other Governmental Services & Contingency	100	31,433,012	4,465,257	5,815,696	3,461,712	5,553,112	3,989,137
Public Affairs	100	691,217	880,523	1,079,504	1,275,850	1,312,807	1,457,639
Parks Maintenance - General Fund	100	3,377,495	2,742,817	2,892,401	4,435,809	4,435,809	2,341,713
Public Works - Building Maintenance	100	3,961,293	4,056,414	4,506,044	4,710,456	4,729,646	4,682,590
Public Works - Engineering - General Fund *	100	5,681,767	5,775,290	6,050,077	6,548,347	6,774,357	5,854,423
Public Works - Engineering - Road & Bridge	200	5,487,955	5,810,818	6,808,007	8,325,514	8,534,253	8,200,560
Public Works - Operations	200	20,329,873	19,474,891	20,506,964	24,366,794	28,191,554	36,406,652
Rocky Mountain HIDTA	295	2,397,184	2,215,019	2,657,944	982,671	3,954,986	1,184,043
Law Enforcement Authority	220	23,800,355	23,064,348	27,879,593	30,373,940	32,355,811	35,302,143
Sheriff	100	47,356,842	48,991,063	55,018,163	60,084,697	62,934,373	61,618,929
School Safety	221	12,210,931	4,657,587	5,518,329	5,130,182	6,826,893	5,896,712
Surveyor	100	8,062	8,232	8,269	9,160	9,160	8,951
Treasurer	100	1,179,271	1,119,904	1,371,316	1,614,285	1,620,341	1,668,801
<b>Fund Totals</b>		<b>\$ 279,086,139</b>	<b>\$ 269,219,004</b>	<b>\$ 298,581,933</b>	<b>\$ 313,974,492</b>	<b>\$ 348,756,887</b>	<b>\$ 350,888,633</b>

\* Public Works - does not include \$'s for Waste Transfer Sites

## General Governmental Revenues

Description	2022 Actual Revenues	2023 Adopted Budget	2023 Amended Budget	2024 Preliminary Budget
<u>Taxes:</u>				
Property				
General	\$ 98,325,261	\$ 97,772,400	\$ 97,772,400	\$ 113,918,975
Road and Bridge	35,915,314	36,229,100	36,229,100	39,016,600
Human Services	3,005,493	3,031,900	3,031,900	4,089,500
Developmental Disabilities	8,053,578	8,104,000	8,104,000	8,919,500
Law Enforcement Authority	20,217,159	19,991,800	19,991,800	26,718,185
Capital Expenditures	105	0	0	0
School Safety and Security	2,845,588	2,870,600	2,870,600	3,442,600
Woodmoor Mountain GID	31,369	32,990	32,990	34,810
Sales and Use				
Road	43,612,985	43,875,200	43,875,200	43,785,600
Transportation Infrastructure	19,625,844	19,743,800	19,743,800	19,703,520
Justice Center	27,258,117	28,006,250	28,006,250	27,366,000
Parks and Open Space	18,535,576	19,044,250	19,044,250	18,608,810
Lincoln Station	39,737	50,000	50,000	50,000
Auto Ownership				
Road and Bridge	13,238,848	12,288,000	12,288,000	14,551,800
Law Enforcement Authority	1,789,702	1,678,231	1,678,231	1,885,800
Woodmoor Mountain GID	2,766	2,550	2,550	3,090
Total Taxes	\$ 292,497,441	\$ 292,721,071	\$ 292,721,071	\$ 322,094,790

## General Governmental Revenues

Description	2022 Actual Revenues	2023 Adopted Budget	2023 Amended Budget	2024 Preliminary Budget
Cable TV Franchise	\$ 2,317,869	\$ 2,350,000	\$ 2,350,000	\$ 2,373,500
<u>Intergovernmental:</u>				
Highway User	\$ 10,171,578	\$ 8,000,000	\$ 8,000,000	\$ 9,500,000
Motor Vehicle	892,846	800,000	800,000	800,000
State Cigarette	180,343	225,000	225,000	204,000
Miscellaneous	3,892,340	1,719,000	1,100,000	1,830,000
Total Intergovernmental	\$ 15,137,107	\$ 10,744,000	\$ 10,125,000	\$ 12,334,000
<u>Charges for Services:</u>				
Liability/Property Coverage	\$ 2,465,400	\$ 2,878,250	\$ 2,878,250	\$ 3,236,800
Employer Short Term Disability	167,003	150,000	150,000	150,000
Employer Worker Comp	2,307,427	2,460,100	2,460,100	2,566,500
Self-Insurance Medical Premium	20,157,248	21,033,405	21,033,405	22,650,000
Self-Insurance Dental Premium	894,702	893,500	893,500	966,000
Self-Insurance Vision Premium	169,259	158,700	158,700	182,000
Miscellaneous Charges for Services	59,625	0	0	0
Total Charges for Services	\$ 26,220,664	\$ 27,573,955	\$ 27,573,955	\$ 29,751,300
<u>Fines &amp; Forfeits</u>	1,580	5,000	10,000	5,000
<u>Earnings on Investment</u>	(10,768,594)	5,700,025	5,700,025	8,215,500
<u>LID Assessments &amp; Contributions</u>	5,382	140,000	140,000	96,400
<u>Miscellaneous</u>	2,880,156	2,121,268	1,322,000	3,604,000
Total General Governmental Revenues	\$ 328,286,224	\$ 341,355,319	\$ 339,932,051	\$ 378,474,490

**General Governmental and Program Revenues**

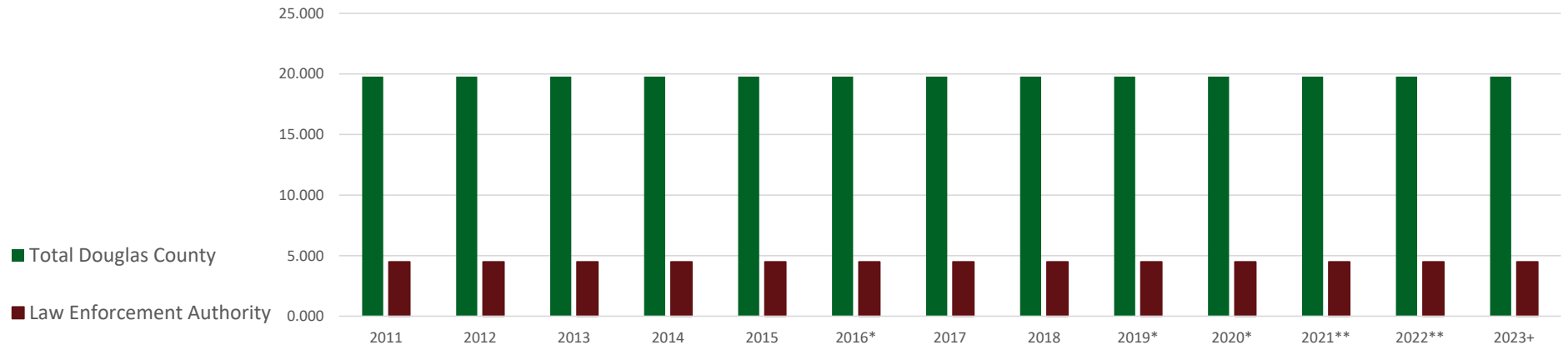
	Total Revenues	Taxes	Earnings on Investments	Licenses & Permits	Inter-Governmental	Charges for Services	LID Assessments	Fines and Forfeits	Other Revenues
<b>General Governmental Revenues</b>									
Taxes:									
Property	\$196,140,170	\$196,140,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales	109,513,930	109,513,930	0	0	0	0	0	0	0
Auto Ownership	16,440,690	16,440,690	0	0	0	0	0	0	0
Licenses and Permits	2,373,500	0	0	2,373,500	0	0	0	0	0
Intergovernmental	12,334,000	0	0	0	12,334,000	0	0	0	0
Charges for Services	29,751,300	0	0	0	0	29,751,300	0	0	0
Earnings on Investment	8,215,500	0	8,215,500	0	0	0	0	0	0
LID Assessments & Contributions	96,400	0	0	0	0	0	96,400	0	0
Fines & Forfeits	5,000	0	0	0	0	0	0	5,000	0
Miscellaneous:	3,604,000	0	0	0	0	0	0	0	3,604,000
<b>Total General Governmental Revenue</b>	<b>\$ 378,474,490</b>	<b>\$ 322,094,790</b>	<b>\$ 8,215,500</b>	<b>\$ 2,373,500</b>	<b>\$ 12,334,000</b>	<b>\$ 29,751,300</b>	<b>\$ 96,400</b>	<b>\$ 5,000</b>	<b>\$ 3,604,000</b>
<b>Program Revenues</b>									
Assessor	45,000	0	0	0	0	45,000	0	0	0
Clerk and Recorder	8,610,000	0	0	209,600	0	8,094,200	0	16,200	290,000
Community Development	190,100	0	0	9,000	0	181,100	0	0	
Community Justice Services	309,800	0	0	0	0	238,200	0	71,600	0
County Administration	208,750	0	0	16,000	174,750	18,000	0	0	0
Community Safety	1,614,750	0	0	0	0	1,614,750	0	0	0
County Fair	876,800	0	0	0	0	876,800	0	0	0
Emergency Management	31,000	0	0	6,000	0	0	0	0	25,000
Facilities	255,500	0	0	0	0	249,200	0	0	6,300
Finance	156,100	0	0	0	0	0	0	0	156,100
Fleet	2,000	0	0	0	0	0	0	0	2,000
Human Resources	115,000	0	0	0	0	0	0	0	115,000
Human Services	51,690,511	0	0	0	51,126,511	0	0	0	564,000
Open Space	110,000	0	0	0	0	25,000	0	0	85,000
Health	3,932,381	0	0	0	3,194,681	737,700	0	0	0
Parks Maintenance	418,100	0	0	0	0	393,100	0	0	25,000
Public Works - Building	6,146,700	0	0	4,329,000	0	1,817,700	0	0	0
Public Works - Engineering	225,800	0	0	0	0	225,800	0	0	0
Public Works - Operations	944,500	0	0	891,500	0	3,000	0	0	50,000
Rueter Hess	650,000	0	0	0	620,000	30,000	0	0	0
RMHIDTA	1,208,943	0	0	0	1,208,943	0	0	0	0
Sheriff	8,163,000	0	0	309,400	2,466,100	4,222,700	0	1,121,500	43,300
Solid Waste Disposal	60,000	0	0	0	0	60,000	0	0	0
Treasurer	9,412,500	0	0	0	0	9,352,500	0	0	60,000
<b>Total Program Revenues</b>	<b>\$ 95,377,235</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 5,770,500</b>	<b>\$ 58,790,985</b>	<b>\$ 28,184,750</b>	<b>\$0</b>	<b>\$ 1,209,300</b>	<b>\$ 1,421,700</b>
<b>Total Revenues</b>	<b>\$ 473,851,725</b>	<b>\$ 322,094,790</b>	<b>\$ 8,215,500</b>	<b>\$ 8,144,000</b>	<b>\$ 71,124,985</b>	<b>\$ 57,936,050</b>	<b>\$ 96,400</b>	<b>\$ 1,214,300</b>	<b>\$ 5,025,700</b>



## Douglas County Mill Levy History

Fund	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Fund	12.515	12.515	12.619	13.225	12.814	12.965	13.465	13.465	13.465	13.465	13.965	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	0.424	0.141	0.316	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	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	1.000
Infrastructure Fund													
Debt Service Fund	0.450	0.450	0.238	0.151	0.151								
Total Douglas County	18.774	18.774	18.774	18.774	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

Fund	2011	2012	2013	2014	2015	2016*	2017	2018	2019*	2020*	2021**	2022**	2023+
General Fund	13.965	13.965	13.965	13.965	13.788	13.788	12.788	13.288	13.549	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	4.400
Human Services Fund	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.376	0.376	0.409
Safety and Mental Health Fund									0.416	0.416	0.356	0.356	0.416
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.

+2023 - Board of County Commissioners authorized a temporary property tax credit on the Douglas County 19.774 mill levy of 4.090 mills.



## BUDGET PREPARATION CALENDAR - 2024

Douglas County prepares an annual budget for each fiscal year as required by Colorado State Statutes (CRS 29-1-103). The 2024 Budget Calendar is outlined below.		County Commissioners	Other Elected Officials	Staff
Month	Activity			
January-April	> Citizen Survey Conducted - Odd Years			
	> Results of Survey Analyzed / Reveiwed			
	> 2024 Budget Amendment # 1 - Purchase Order Rollforward			
	> 2024 Budget Amendment #2 - Unencumbered Rollforward -New Initiatives			
	> Management Limitations 3.4			
May	> Compile and Evaluate YTD Revenues			
	> Management Limitations 3.3			
	> Reconcile and Upload 2024 Base Budget into Budget Module			
	> Budget Kick-Off / Training for Departments			
	> 2024 Budget Amendment # 3 - Grants			
June	> Revenue Forecasting - Sales & Use Tax, Top Revenues			
	> Operating Budget Discussion			
July	> 2024 Preliminary Revenue Forecasting			
	> 2024 Budget Proposal Analysis and Review			
	> New Addition / County-wide Fleet Replacements			
	> Fixed Charges - Fleet / Utilities / Self-Insurance			
	> Road Fund Summaries - Preliminary CIP \$'s developed			
	> Complete Base Budget / Budget Proposal Submissions			
	> County-wide Departmental Budget Discussions - as needed			
August	> 2024 Budget Amendment #4 - New Initiatives			
	> Update Property Tax Projections based on tax assessments - Final Abstract			
	> 2024 Budget Proposal Analysis and Review			
	> FTE Discussion and Analysis			
	> County-wide Departmental Budget Discussions - as needed			
	> Capital Improvements Plan (CIP) Development - 1-Yr, 5-Yr, 10-Yr			
September	> External Organization Funding worksession			
	> 10-County Budget Conference			
	> 2023 Compensation Strategy Finalized			
	> CIP worksession(s) 1-Yr, 5-Yr, 10-Yr			
	> Management Limitations - 3.3			
	> Salary and Benefit Forecast			
	> Fund Summary Development			
	> Human Services Budget Finalized			

## BUDGET PREPARATION CALENDAR - 2024

Douglas County prepares an annual budget for each fiscal year as required by Colorado State Statutes (CRS 29-1-103). The 2024 Budget Calendar is outlined below.		County Commissioners	Other Elected Officials	Staff
October	> Budget Worksession(s) - 2024 Preliminary / Proposed Budget			
	> Recommended Operating and CIP Budget			
	> External Organization Funding worksession			
	> 2024 CIP Re-appropriation Schedule Development			
November	> Budget Worksession(s) - 2024 Proposed Budget			
	> 2023 Budget Amendment # 5 - New Initiatives / Year-End Compliance			
December	> 2024 Budget Adoption			
	> 2024 Management Limitations 3.3			
	> 2023 Certification of Mill Levies			
	> 2023 Year-End Spending Authority Compliance			
January	> Upload 2024 Budget into JDE Financials			
	> Submit 2024 Adopted Budget - state Division of Local Government (DOLA)			

### Key Budget Dates (2023 / 2024):

#### Supplemental Calendar - Budget Appropriation Amendments

- > Supplemental Budget Amendment # 1 - March 14, 2023
- > Supplemental Budget Amendment # 2 - April 25, 2023
- > Supplemental Budget Amendment # 3 - May 23, 2023
- > Supplemental Budget Amendment # 4 - August 8, 2023
- > Supplemental Budget Amendment # 5 - November 14, 2023

#### Miscellaneous

- > Base Budget Distributed - June 12, 2023
- > Department Budget Submission - August 4, 2023
- > Property Tax Assessment Valuations - August 25, 2023
- > 10-County Budget Conference - September 13 - 15, 2023
- > Compensation Strategy Finalized - September / October 2023
- > Recommended Preliminary Submitted - October 13, 2023
- > CIP Reappropriation Scheduled Submitted to Budget - November 17, 2023
- > 2024 Budget Adoption - December 12, 2023
- > 2024 Management Limitations - 3.3 December 12, 2023
- > Mill Levie Certification - December 21, 2023
- > Spending Authority Year-End Compliance - December 31, 2023
- > 2024 Adopted Budget submitted to DOLA - January 31, 2024



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, bold, sans-serif 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										
	2022	2023	2023	2023	2024	2025	2026	2027	2028	
	Audited	Adopted	Amended	Estimated	Preliminary	Projection	Projection	Projection	Projection	
	Actuals	Budget	Budget	Actuals	Budget					
1 <b>Beginning Fund Balance</b>	\$ 74,202,805	\$ 35,541,950	\$ 56,512,945	\$ 56,512,945	\$ 34,992,213	\$ 24,822,027	\$ 15,677,196	\$ 5,476,065	\$ (5,249,083)	
<b>Revenues</b>										
2 <i>Taxes</i>	\$ 98,325,261	\$ 97,772,400	\$ 97,772,400	\$ 98,150,000	\$ 113,918,975	\$ 112,509,700	\$ 117,010,100	\$ 121,690,500	\$ 125,558,100	
3 <i>Licenses and Permits</i>	9,218,162	8,194,700	8,194,700	8,771,450	7,252,500	7,152,100	7,253,600	7,396,300	7,542,800	
4 <i>Intergovernmental</i>	11,969,127	433,750	4,677,638	5,098,357	408,750	408,750	408,750	408,750	408,750	
5 <i>Charges for Services</i>	25,018,442	24,050,350	24,050,350	23,645,290	24,847,850	24,384,850	24,895,490	25,418,760	25,933,170	
6 <i>Fines and Forfeits</i>	127,764	111,800	111,800	114,700	116,900	117,000	118,500	120,100	121,700	
7 <i>Earnings on Investments</i>	(14,895,833)	3,500,000	3,500,000	7,548,160	5,250,000	5,250,000	5,250,000	5,250,000	5,250,000	
8 <i>Donations and Contributions</i>	264,822	240,000	240,000	265,000	260,000	260,000	260,000	260,000	260,000	
9 <i>Other Revenues</i>	3,146,885	607,200	948,726	2,426,700	929,400	642,500	636,300	648,900	652,200	
<i>Transfers In:</i>										
10 <i>Capital Replacement Fund</i>	1,053,845	372,000	372,000	372,000	990,000	1,002,922	0	0	0	
11 <i>Road &amp; Bridge Fund</i>	107,000	107,000	1,532,000	1,532,000	107,000	107,000	107,000	107,000	107,000	
12 <i>Transportation Fund</i>	0	0	0	0	250,000	250,000	250,000	250,000	250,000	
13 <i>Justice Center Sales Tax Fund</i>	28,561,315	29,511,700	30,041,100	27,853,499	27,420,300	28,378,440	29,467,175	30,844,950	32,288,725	
14 <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	
15 <i>RMHIDTA</i>	24,900	1,900	1,900	1,900	24,900	24,900	24,900	24,900	24,900	
16 <i>Liability and Property Insurance Fund</i>	0	0	858,537	858,537	0	0	0	0	0	
17 <i>LID Capital Construction Fund</i>	0	0	0	0	744,000	85,200	85,200	85,200	85,200	
18 <b>Total Transfers In</b>	<b>30,247,060</b>	<b>30,492,600</b>	<b>33,305,537</b>	<b>31,117,936</b>	<b>30,036,200</b>	<b>30,348,462</b>	<b>30,434,275</b>	<b>31,812,050</b>	<b>33,255,825</b>	
19 <i>Recommended New Requests - Ongoing</i>					218,000	218,000	218,000	218,000	218,000	
20 <i>Recommended New Requests - Ongoing - Transfer from Justice Center Sales &amp; Use Tax Fund</i>					390,700	390,700	390,700	390,700	390,700	
21 <b>Total Revenues and Transfers In</b>	<b>\$ 163,421,690</b>	<b>\$ 165,402,800</b>	<b>\$ 172,801,151</b>	<b>\$ 177,137,593</b>	<b>\$ 183,629,275</b>	<b>\$ 181,682,062</b>	<b>\$ 186,875,715</b>	<b>\$ 193,614,060</b>	<b>\$ 199,591,245</b>	
<b>Expenditures by Function</b>										
22 <i>Personnel</i>	\$ 109,402,032	\$ 120,086,066	\$ 121,528,759	\$ 121,528,759	\$ 120,356,710	\$ 126,481,107	\$ 132,814,299	\$ 138,841,648	\$ 145,914,404	
23 <i>Supplies</i>	7,510,149	6,806,274	7,262,846	7,262,846	7,479,414	7,663,694	7,787,847	7,935,450	8,087,622	
24 <i>Controllable Assets</i>	1,302,915	1,039,078	1,367,329	1,367,329	742,378	742,378	742,378	742,378	742,378	
25 <i>Purchased Services</i>	47,503,399	41,991,410	52,806,936	52,806,936	41,203,303	40,485,151	40,337,847	40,183,404	40,070,887	
26 <i>Fixed Charges</i>	7,886,563	8,292,740	8,806,840	8,806,840	9,568,317	9,912,920	9,781,370	10,773,804	11,226,007	
27 <i>Debt Service</i>	640,996	0	0	0	0	0	0	0	0	
28 <i>Grants and Contributions</i>	1,640,551	750,915	1,206,275	1,206,275	750,915	750,915	750,915	750,915	750,915	
29 <i>Intergovernmental Support</i>	638,139	591,682	591,682	591,682	591,693	591,693	591,693	591,693	591,693	
30 <i>Interdepartmental Charges</i>	(7,959,620)	(8,095,476)	(8,095,476)	(8,095,476)	(9,281,849)	(10,747,378)	(10,990,498)	(11,071,821)	(11,155,584)	
31 <i>Capital Outlay</i>	576,748	158,000	401,613	401,613	42,650	42,650	42,650	42,650	42,650	
32 <i>Computer Equipment</i>	1,300,857	1,500,000	1,612,175	1,612,175	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	
33 <i>Vehicle Replacements</i>	702,296	1,092,000	2,585,626	2,585,626	990,000	1,002,922	1,000,000	1,000,000	1,000,000	
34 <i>Contingency</i>	0	1,500,000	642,258	642,258	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
<i>Transfers Out</i>										
35 <i>To Law Enforcement Authority Fund</i>	1,051,500	3,115,434	3,275,684	3,275,684	3,207,800	3,392,200	3,562,400	3,738,700	3,921,600	
36 <i>To Capital Expenditures Fund</i>	179,000	0	552,162	552,162	0	0	0	0	0	
37 <i>To LID Capital Construction Fund</i>	2,477,329	0	0	0	0	0	0	0	0	
38 <i>To Human Services Fund</i>	2,058,696	2,079,428	2,079,428	2,079,428	3,460,366	3,460,366	3,460,366	3,460,366	3,460,366	
39 <i>To Medical Self-Insurance Fund</i>	3,000,000	0	0	0	0	0	0	0	0	
40 <i>To Health Fund</i>	1,200,000	2,034,188	2,034,188	2,034,188	2,123,247	2,185,736	2,333,040	2,487,483	2,600,000	
41 <b>Total Transfers Out</b>	<b>9,966,525</b>	<b>7,229,050</b>	<b>7,941,462</b>	<b>7,941,462</b>	<b>8,791,413</b>	<b>9,038,302</b>	<b>9,355,806</b>	<b>9,686,549</b>	<b>9,981,966</b>	
42 <i>Recommended New Requests - One-Time</i>					6,856,978					
43 <i>Recommended New Requests - Ongoing</i>					3,207,538	2,362,538	2,362,538	2,362,538	2,362,538	
44 <b>Total Expenditures and Transfers Out</b>	<b>\$ 181,111,551</b>	<b>\$ 182,941,739</b>	<b>\$ 198,658,325</b>	<b>\$ 198,658,325</b>	<b>\$ 193,799,461</b>	<b>\$ 190,826,893</b>	<b>\$ 197,076,846</b>	<b>\$ 204,339,208</b>	<b>\$ 212,115,476</b>	
45 <i>Change In Fund Balance</i>	(17,689,860)	(17,538,939)	(25,857,174)	(21,520,732)	(10,170,186)	(9,144,831)	(10,201,131)	(10,725,148)	(12,524,231)	
46 <b>Ending Fund Balance</b>	<b>\$ 56,512,945</b>	<b>\$ 18,003,011</b>	<b>\$ 30,655,771</b>	<b>\$ 34,992,213</b>	<b>\$ 24,822,027</b>	<b>\$ 15,677,196</b>	<b>\$ 5,476,065</b>	<b>\$ (5,249,083)</b>	<b>\$ (17,773,314)</b>	
<b>Fund Balance Detail</b>										
47 <i>Non-spendable Fund Balance</i>	\$ 5,821,314	\$ 5,644,849	\$ 5,821,314	\$ 5,821,314	\$ 5,644,849	\$ 5,644,849	\$ 5,644,849	\$ 5,644,849	\$ 5,644,849	
48 <i>Restricted Fund Balance</i>	11,665,471	10,226,161	11,610,666	11,228,346	11,228,346	11,228,346	11,228,346	11,228,346	11,228,346	
49 <i>Committed Fund Balance</i>	4,978,096	363,000	1,838,745	1,838,745	1,838,745	1,838,745	1,838,745	1,838,745	1,838,745	
50 <i>Assigned Fund Balance - Required Per Policy</i>	14,037,435	6,623,524	12,144,113	18,600,019	17,574,665	18,630,965	19,154,983	20,954,065	31,429,834	
51 <i>Assigned Fund Balance - Carry Forward</i>	0	0	0	100,000	0	0	0	0	0	
52 <i>Assigned Fund Balance - Initiatives</i>	20,010,629	8,500,000	12,000,000	8,700,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	
53 <i>Unassigned Fund Balance Available</i>	17,693,487	326,996	3,643,892	1,043,211	74,844	(10,126,287)	(20,851,436)	(33,375,666)	(56,375,666)	
54 <i>Unrealized Gains &amp; Losses Adjustment</i>	(17,693,487)	(13,681,519)	(16,402,959)	(13,739,422)	(13,739,422)	(13,739,422)	(13,739,422)	(13,739,422)	(13,739,422)	
55 <b>Ending Fund Balance</b>	<b>\$ 56,512,945</b>	<b>\$ 18,003,011</b>	<b>\$ 30,655,771</b>	<b>\$ 33,592,213</b>	<b>\$ 24,822,027</b>	<b>\$ 15,677,196</b>	<b>\$ 5,476,065</b>	<b>\$ (5,249,083)</b>	<b>\$ (17,773,314)</b>	

Douglas County Government  
2024 General Fund Recommended New Requests

Dept/Division	Request Description	FTE	One-Time Amount	Ongoing Amount	Offsetting Revenues	Net Impact to Fund
Clerk & Recorder						
12200	Passport Agents	2.0		\$ 151,000	\$ (218,000)	\$ (67,000)
Community Development						
16400	Senior Resource Coordinator - Highlands Ranch Metro District			50,000		50,000
Community Justice Services						
19700	Community Justice Service Officer - 2 - Limited Benefit		196,178			196,178
District Attorney						
19600	2024 Salary / Benefit Adjustments			559,260		559,260
19600	Douglas County Criminal Courtroom / SB20-217			316,278		316,278
19600	Arapahoe County New Courtroom (August)			63,100		63,100
Facilities						
19150	Water Softener ZELITE Bed Replacement			3,500	(3,500)	0
19150	Guardian Air Cell Replacement			6,500	(6,500)	0
19275	Helicopter Support Base Increase - move from 6 to 8 months (May-Nov)			845,000		845,000
Information Technology						
800900	Technology Funding - WorkSMART Initiative		2,000,000			2,000,000
800900	Technology Funding - Countywide Initiatives		1,000,000			1,000,000
800900	Technology Funding - District Attorney - 23rd Judicial		2,500,000			2,500,000
Other Governmental Services						
861538	Juvenile Assessment Center (JAC) Funding			555		555
81200	Denver Regional Council of Governments (DRCOG) Dues Increase			7,700		7,700
802000	Colorado Counties, Inc. - Dues Increase			1,945		1,945
Sheriff						
21120	Deputy Cadet Training Academy - 20 Attendees		1,160,800			1,160,800
21500	Additional Staffing - Inmate Medical			133,000	(133,000)	0
21500	Inmate Medical Contract Increase CPI, Inc. - (4%)			157,700	(157,700)	0
21500	Inmate Meals CPI Increase			90,000	(90,000)	0
21750	Emergency Service Unit (ongoing funding from General Fund)	6.0		822,000		822,000
<b>General Fund Total</b>		<b>8.0</b>	<b>\$ 6,856,978</b>	<b>\$ 3,207,538</b>	<b>\$ (608,700)</b>	<b>\$ 9,455,816</b>

Douglas County 2024 Asset Replacement Requests - General Fund															
		Original Vehicle/Equipment Information			Age Information		Meter/Mile	Maintenance	Condition	Total Points	Vehicle Replacement Cost				
Unit # to be Replaced	Business Unit	Year	Make	Model	Age Points	Useful Life (in months)	Meter Points	Maintenance Points	Condition Points		Vehicle Cost	Upfit Cost	Radio/Other Equipment Cost	Total Cost	Replacement Type
07017	19910	2007	CHEVY	1500	5.0	120	4.7	9.3		19.0	\$ 65,000			\$ 65,000	F150
90034	19910	1999	CHEVY	SUBURBAN	5.0	120	4.8	8.0		17.8	\$ 65,000			\$ 65,000	FORD TRANSIT
11011	19100	2011	DODGE	2500	5.0	120	3.1	9.7		17.8	\$ 85,000			\$ 85,000	F350
1245	23200	2012	CHEVY	TAHOE	5.0	120	5.0	6.3		16.3	\$ 50,000	\$ 10,000	\$ 10,000	\$ 70,000	CSI TAHOE SSV
14025	51100	2014	FORD	F150	4.5	120	4.7	7.0		16.2	\$ 100,000			\$ 100,000	SILVERADO 3500
1428	23150	2014	FORD	EXPLORER	4.5	120	4.4	7.3		16.2	\$ 50,000	\$ 10,000	\$ 10,000	\$ 70,000	F150
12023	21700	2012	DODGE	2500	5.0	120	3.8	7.1		15.9	\$ 50,000	\$ 20,000	\$ 10,000	\$ 80,000	F250
1520	21500	2015	CHEVY	TAHOE	3.9	120	5.0	6.5		15.4	\$ 50,000	\$ 10,000	\$ 10,000	\$ 70,000	F150
13028	19100	2013	CHEVY	TAHOE	5.0	120	4.6	5.3		14.9	\$ 50,000	\$ 10,000		\$ 60,000	F150
1327	21150	2013	FORD	ESCAPE	4.8	120	4.6	5.3		14.7	\$ 50,000	\$ 10,000	\$ 10,000	\$ 70,000	JEEP GC
1517	21175	2015	CHEVY	TAHOE	3.9	120	4.5	6.1		14.5	\$ 50,000	\$ 10,000	\$ 10,000	\$ 70,000	TAHOE SSV
16044	24100	2016	CHEVY	EQUINOX	3.6	120	5.0	5.3		13.9	\$ 50,000	\$ 5,000		\$ 55,000	CHEVY COLORADO
09011	11900	2009	JEEP	LIBERTY	5.0	120	2.6	6.1		13.7	\$ 50,000	\$ 5,000		\$ 55,000	CHEVY COLORADO
12016	23100	2012	CHEVY	TAHOE	5.0	120	4.4	3.1		12.5	\$ 55,000	\$ 10,000	\$ 10,000	\$ 75,000	TAHOE SSV
2024 Replacement Totals		14									\$ 820,000	\$ 100,000	\$ 70,000	\$ 990,000	
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														

## GENERAL FUND

\$6,856,978 One-Time; \$3,207,538 Ongoing and  
\$608,700 Offsetting Revenues

### CLERK AND RECORDER

#### Passport Agents – 2 FTE - \$151,000 Ongoing; \$218,000 Ongoing Offsetting Revenues

The Douglas County Recording Division continues to experience high service growth for passport processing. Currently, demand exceeds staffing capacity, and all appointments are consistently booked months in advance. Two additional staff will be added beginning in fiscal 2024. It is forecasted that by adding additional agents, Douglas County can not only serve more constituents, but completely offset these expenditures with additional revenues.

### COMMUNITY DEVELOPMENT

#### Senior Resource Coordinator – Highlands Ranch Metro District (HRMD) - \$50,000 Ongoing

Budget provides funding for the continued partnership between Douglas County and the HRMD. The ongoing contributions will allow staff to provide high quality services, events, activities, and programs to the aging population located in northern Douglas County.

### COMMUNITY JUSTICE SERVICES

#### Community Justice Services Officer – Limited Benefited Employee (2) - \$196,178 One-Time

Pre-Trial is the front door of the criminal legal system, and decisions made in the early stages of criminal cases significantly impact everything that follows. Pretrial decisions build on the foundation that provides support, structure, and community safety through pretrial release best practices and comprehensive monitoring. The new CJS officers will be responsible for transitioning defendants from detention to pre-trial release and will address challenges associated with substance abuse and mental health.

### DISTRICT ATTORNEY

#### 2023 Salary/Benefits Adjustments - \$559,260 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.

#### Douglas County Criminal Courtroom / SB-20-217 - \$316,278 Ongoing

The SB-20-217 Enhanced Law Enforcement Integrity law measures requires all law enforcement agencies to implement body worn camera, storage, and disclosure requirements. With the bill fully implemented, a new criminal courtroom was created allowing backlogged cases to be resolved in a timely manner. The requested budget will allow for additional staffing required to proactively address rising caseloads.

#### Arapahoe County New Courtroom - \$63,100 Ongoing

Budget includes funding for an additional prosecutor and a victim/witness specialist for the new the courtroom added in August 2023. The courtroom was created to handle advisements, bond hearings, and first appearances for County court level cases.

### **FACILITIES**

#### Water Softener / ZEOLITE Bed Replacement - \$3,500 One-Time and \$3,500 Offsetting Revenue

Every two years the Zeolite in the water softener system needs to be replaced to decrease the level of minerals in the hard water. This replacement will also protect pipes, fixtures, and commercial appliances from lime scaling damage. Budget includes offsetting revenues from the Justice Center Sales and Use Tax Fund.

#### Guardian Air Cell Replacement - \$6,500 One-Time and \$6,500 Offsetting Revenue

Budget is needed to replace the air purification cells within the ductwork of all the air handing units at the Justice Center. These cells have a two-year optimal life span, and failure to replace the cells will deplete the purification process of the air supply to the facility.

#### Helicopter Support Base Increase – move from six to eight months \$845,000 Ongoing

To be better prepared to mitigate the ongoing fire risk in Douglas County, an increase in the budget by \$845,000 will allow the emergency response team to be on-call and respond quickly to fires via helicopter within the County and surrounding areas. This increase will move the on-call contract from six to eight months, May through November.

### **INFORMATION TECHNOLOGY**

#### Technology Funding – WorkSMART - \$2,000,000 One-Time

The 2024 budget adds \$2M for the WorkSmart Initiative to include: Implementation of a Payroll and Human Resource Information System. The current system is highly customized and not supportable, resulting in high-costs and ad hoc solutions.

#### Technology Funding – Countywide Initiatives - \$1,000,000 One-Time

Additional budget of \$1M is needed to support a large portfolio of projects distributed across fifteen+ departments to include the critical functions of: Elections, Open Space, Parks, Public Safety, Administrative Services, Human Services, and the Public Health Department.

#### Technology Funding – District Attorney – 23<sup>rd</sup> Judicial - \$2,500,000 One-time

New budget of \$2.5M is needed to upgrade the infrastructure for roughly one-hundred new employees in the newly formed 23<sup>rd</sup> Judicial District. This includes such items as: LAN/Wan, Bandwidth, Wi-Fi, Storage, PC's/Peripherals etc. Additionally, District Attorney specific software is needed including Axon, Netmotion, website, Salesforce, etc.

### **OTHER GOVERNMENTAL SERVICES**

#### Juvenile Assessment Center Funding – \$555 Ongoing

The Juvenile Assessment Center 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 \$108,015 to \$108, 570.

Denver Regional Council of Governments (DRCOG) Due Increase – \$7,700 Ongoing

The budget includes funding for the DRCOG participation fee increase.

Colorado Counties, Inc. (CCI) – Dues Increase - \$1,945 Ongoing

The budget includes funding for the CCI Due increase.

**SHERIFF**

Deputy Cadet Training Academy – 20 Attendees - \$1,160,800 One-Time

Budget is being allocated for deputy cadet training academy at the Highlands Ranch Law Enforcement Training Facility (HRLETF) for twenty attendees in 2024. Employees who meet selection criteria will spend approximately 880 hours attending training and become deputies at the conclusion of the five-month academy. By offering this growth opportunity to Douglas County employees, the Douglas County Sheriff's Office can retain quality personnel.

Additional Staffing – Inmate Medical - \$133,000 Ongoing and \$133,000 Offsetting Revenues

Budget includes the implementation of additional staffing by Wellpath at the Douglas County Detention Facility. The inmate population is continuing to present with medical and mental health illnesses, and current staffing levels are not able to keep up with demand.

Additional Inmate Medical CPI Inc. (4%) - \$157,700 Ongoing and \$157,700 Offsetting Revenues

To maintain the quality and standard of medical services provided to the inmates housed at the Douglas County Detention Center, the current vendor, Wellpath, is requesting a 4.0% CPI adjustment to help curb the current rate of inflation.

Inmate Meals CPI Increase - \$90,000 Ongoing and \$90,000 Offsetting Revenues

Budget includes a twelve-percent increase to Tiger Commissary for 2024. The proposed increase is based upon 457 meals served per meal service, including additional meals required for diabetic inmates.

Emergency Service Unit – 6 FTE Employees - \$822,000 Ongoing

The Douglas County Helitack Program was approved for six employees in 2022, to be completely funded by the American Rescue Plan Act through fiscal year 2023. This team serves the citizens of Douglas County in protecting lives and property when dealing with the ever-increasing wildfire problem. For 2024, additional funding is being allocated to keep this program fully operatable, allowing for “hard, heavy, fast” capability.







# 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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
<b>1 Beginning Fund Balance</b>	<b>\$29,860,652</b>	<b>\$22,847,022</b>	<b>\$30,547,580</b>	<b>\$30,547,580</b>	<b>\$15,942,028</b>	<b>\$12,370,716</b>	<b>\$13,686,411</b>	<b>\$15,607,375</b>	<b>\$18,156,859</b>
<b><u>Revenues</u></b>									
2 <i>Taxes</i>	\$49,154,162	\$48,517,100	\$48,517,100	\$50,357,100	\$53,568,400	\$55,129,100	\$56,752,200	\$58,440,200	\$60,195,700
3 <i>Licenses and Permits</i>	1,086,036	936,500	936,500	866,575	891,500	891,500	891,500	891,500	891,500
4 <i>Intergovernmental</i>	11,847,334	9,414,225	10,941,929	12,255,146	10,730,000	10,730,000	10,730,000	10,730,000	10,730,000
5 <i>Charges for Services</i>	5,500	7,000	7,000	7,000	3,000	3,000	3,000	3,000	3,000
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>	255,585	25,000	489,073	562,240	50,000	50,000	50,000	50,000	50,000
<b>9 Total Revenues and Transfers In</b>	<b>\$62,348,617</b>	<b>\$58,899,825</b>	<b>\$60,891,602</b>	<b>\$64,048,061</b>	<b>\$65,242,900</b>	<b>\$66,803,600</b>	<b>\$68,426,700</b>	<b>\$70,114,700</b>	<b>\$71,870,200</b>
<b><u>Expenditures by Function</u></b>									
10 <i>Personnel</i>	\$12,304,036	\$14,002,724	\$14,002,724	\$14,002,724	\$14,454,888	\$14,666,389	\$15,149,207	\$15,649,068	\$16,166,613
11 <i>Supplies</i>	1,052,455	2,650,725	1,608,944	1,608,944	1,789,712	1,789,712	1,789,712	1,789,712	1,789,712
12 <i>Controllable Assets</i>	41,590	27,600	27,600	27,600	27,600	27,600	27,600	27,600	27,600
13 <i>Purchased Services</i>	2,667,534	1,986,134	2,553,672	2,553,672	1,408,105	1,408,105	1,408,105	1,408,105	1,408,105
14 <i>Building Materials</i>	5,401,316	5,537,331	5,622,937	5,622,937	5,337,331	5,337,331	5,337,331	5,337,331	5,337,331
15 <i>Fixed Charges</i>	3,384,854	3,829,127	5,217,098	5,217,098	4,159,876	4,297,680	4,469,330	4,651,050	4,844,560
16 <i>Grants and Contributions</i>	(221,692)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
17 <i>Intergovernmental Support</i>	9,691,815	8,243,500	8,530,852	8,530,852	8,734,700	9,084,088	9,447,452	9,825,350	10,218,364
18 <i>Equipment Replacements/New</i>	2,175,025	4,116,000	5,126,141	5,126,141	5,550,000	3,500,000	3,500,000	3,500,000	3,500,000
19 <i>Pavement Management</i>	19,734,295	17,554,739	18,901,643	18,901,643	0	0	0	0	0
20 <i>Engineering Storm Drainage</i>	0	6,186,264	1,052,374	0	0	5,000,000	5,000,000	5,000,000	5,000,000
21 <i>Capital Projects</i>	5,323,461	5,813,414	13,377,628	14,430,002	0	18,000,000	18,000,000	18,000,000	18,000,000
22 <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
23 <i>Transfers Out:</i>									
24 <i>To General Fund</i>	107,000	107,000	1,532,000	1,532,000	107,000	107,000	107,000	107,000	107,000
25 <i>Total Transfers Out</i>	<u>107,000</u>	<u>107,000</u>	<u>1,532,000</u>	<u>1,532,000</u>	<u>107,000</u>	<u>107,000</u>	<u>107,000</u>	<u>107,000</u>	<u>107,000</u>
26 <i>Recommended New Requests - One-Time</i>					24,975,000				
27 <i>Recommended New Requests - Ongoing</i>					1,170,000	1,170,000	1,170,000	1,170,000	1,170,000
<b>28 Total Expenditures and Transfers Out</b>	<b>\$61,661,688</b>	<b>\$71,154,558</b>	<b>\$78,653,613</b>	<b>\$78,653,613</b>	<b>\$68,814,212</b>	<b>\$65,487,905</b>	<b>\$66,505,736</b>	<b>\$67,565,216</b>	<b>\$68,669,285</b>
29 <i>Change In Fund Balance</i>	686,928	(12,254,733)	(17,762,011)	(14,605,552)	(3,571,312)	1,315,695	1,920,964	2,549,484	3,200,915
<b>30 Ending Fund Balance</b>	<b>\$30,547,580</b>	<b>\$10,592,289</b>	<b>\$12,785,569</b>	<b>\$15,942,028</b>	<b>\$12,370,716</b>	<b>\$13,686,411</b>	<b>\$15,607,375</b>	<b>\$18,156,859</b>	<b>\$21,357,774</b>
<b><u>Fund Balance Detail</u></b>									
31 <i>Non-spendable Fund Balance</i>	\$3,040,030	\$2,688,761	\$3,040,030	\$3,040,030	\$3,040,030	\$3,040,030	\$3,040,030	\$3,040,030	\$3,040,030
32 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
33 <i>Committed Fund Balance</i>	9,344,530	0	0	0	0	0	0	0	0
34 <i>Assigned Fund Balance - Required per policy</i>	12,414,991	5,849,534	8,228,834	11,800,146	8,228,834	8,228,834	8,228,834	8,228,834	8,228,834
35 <i>Assigned Fund Balance - Initiatives</i>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
36 <i>Assigned Fund Balance - Available</i>	4,748,029	1,053,994	516,705	101,852	101,852	1,417,547	3,338,511	5,887,995	9,088,910
<b>37 Ending Fund Balance</b>	<b>\$30,547,580</b>	<b>\$10,592,289</b>	<b>\$12,785,569</b>	<b>\$15,942,028</b>	<b>\$12,370,716</b>	<b>\$13,686,411</b>	<b>\$15,607,375</b>	<b>\$18,156,859</b>	<b>\$21,357,774</b>

Douglas County Government  
2024 Road and Bridge Fund Recommended New Requests

Division/ Project	Request Description	One-Time Amount	Ongoing Amount
Public Works Operations			
31400	Increase to Base Budget - Aggregate Products		\$ 870,000
31400	Small Tracked Excavator	\$ 180,000	
31400	Single Axle Snowplow Truck	580,000	
Traffic			
31630	Additional Vehicle - Construction Management	35,000	
31650	Contracted On-Call Locate	80,000	
31660	Increase to Base Budget - Signal Installation & Enhancement		300,000
Capital Improvement Projects			
800100	Contracted Road Maintenance	17,500,000	
800503	Emergency Storm Drainage Projects	500,000	
800506	Stormwater Priority Projects	3,800,000	
800853	School and Pedestrian Safety Projects	100,000	
800916	Traffic Signal Replacement	2,000,000	
801013	Highlands Ranch Parkway	200,000	
<b>Road and Bridge Fund Total</b>		<b>\$ 24,975,000</b>	<b>\$ 1,170,000</b>



Douglas County 2024 Asset Replacement Requests - Road and Bridge Fund														
		Original Vehicle/Equipment Information				Age	Maintenance	Condition	Total WSP Tool Points	Vehicle Replacement Cost				
Unit # to be Replaced	Business Unit	Year	Make	Model	Acquire and Cap Cost	Age Points	Maintenance Points	Condition Points		Vehicle Cost	Uplift Cost	Radio/Other Equipment Cost	Total Cost	Replacement Type
01012	31600	2001	CHEVY	3500	\$ 30,073	5.0	5.1		12.2	\$ 65,000	\$ 45,000		\$ 110,000	ROYAL TRUCK F550
05023	31600	2005	AM SIGNAL	CMS-T33	\$ 12,950	5.0	4.0	2.0	11.0	\$ 20,000			\$ 20,000	WANCO
14010	31400-3	2014	HOTSY	1080BE	\$ 4,500	4.5	10.0		60.6	\$ 20,000			\$ 20,000	LANDA PGHW5
12012	31400-4	2012	DODGE	5500	\$ 40,989	5.0	10.0		59.5	\$ 65,000	\$ 110,000		\$ 175,000	F550
07005	31400-4	2007	WESTERN STAR	4900	\$ 116,900	5.0	10.0		59.2	\$ 190,000	\$ 270,000		\$ 460,000	W.S. 4900
12035	31400-SP	2012	DODGE	5500	\$ 40,718	5.0	10.0		56.6	\$ 65,000	\$ 110,000		\$ 175,000	F550
08004	31400-4	2008	WESTERN STAR	4900	\$ 127,773	5.0	9.1		56.0	\$ 190,000	\$ 270,000		\$ 460,000	W.S. 4900
12020	31400-4	2012	BOMAG	BW90AD-5	\$ 25,992	5.0	2.7		39.9	\$ 90,000			\$ 90,000	CB34B
14035	31400-SP	2014	INTERNATIONAL	7600	\$ 128,153	4.6	10.0		52.7	\$ 190,000	\$ 350,000		\$ 540,000	W.S. 4900
12018	31400-4	2012	QUALITY	22' TRAILER	\$ 5,219	3.7	10.0		52.9	\$ 25,000			\$ 25,000	FELLING FT-20-2
14006	31400-2	2014	INTERNATIONAL	7600	\$ 129,987	4.8	8.0		45.8	\$ 190,000	\$ 350,000		\$ 540,000	W.S. 4900
14036	31400-SP	2014	INTERNATIONAL	7600	\$ 128,153	4.6	8.4		45.0	\$ 190,000	\$ 350,000		\$ 540,000	W.S. 4900
15020	31400-3	2015	FORD	F350	\$ 44,318	4.3	6.9		44.6	\$ 65,000	\$ 110,000		\$ 175,000	F350
16017	31400-1	2016	FORD	F350	\$ 55,060	3.3	6.1		44.0	\$ 120,000			\$ 120,000	F350
08011	31400-4	2008	MARATHON	UPS200T	\$ 15,688	5.0	7.0		49.0	\$ 75,000			\$ 75,000	CIMLINE 230
15044	31400-SP	2015	FORD	F350	\$ 38,175	4.7	6.0		43.1	\$ 90,000			\$ 90,000	F350
07004	31400-4	2007	CASE	521 D/XT	\$ 101,567	5.0	5.2	1.0	42.3	\$ 340,000			\$ 340,000	CAT 938M
07028	31400-SP	2007	CASE	521 D/XT	\$ 101,567	5.0	3.7	1.0	41.9	\$ 340,000			\$ 340,000	CAT 938M
15018	31400-3	2015	WESTERN STAR	4900	\$ 143,979	4.3	6.6		41.3	\$ 190,000	\$ 325,000		\$ 515,000	W.S. 4900
14034	31100	2014	CHEVY	TAHOE	\$ 29,809	4.4	6.7		39.0	\$ 50,000	\$ 5,000	\$ 10,000	\$ 65,000	CHEVY TAHOE
15012	31400-2	2015	WESTERN STAR	4900	\$ 143,979	4.3	4.0		39.5	\$ 190,000	\$ 325,000		\$ 515,000	W.S. 4900
08021	31400-3	2008	COLT	TANKER	\$ 79,000	4.9	6.8		39.3	\$ 160,000			\$ 160,000	ETNYRE T-9128?
2024 Replacement Totals										22 Vehicles	\$ 2,920,000	\$ 2,620,000	\$ 10,000	\$ 5,550,000
RANGE		15 POINT REPLACEMENT SCALE							WSP REPLACEMENT SCALE					
<10		Do Not Replace												
10 - 12.5		Early Replacement Candidate							<35 EARLY REPLACEMENT CANDIDATE					
12.5 - 15		Optimal Replacement Time, Unit is in 10% of useful life and at optimal resale value							≥35 OPTIMAL REPLACEMENT, UNITS HAVE REACHED 75% OF THEIR USEFUL LIFE					
> 15		Overdue Replacement, Unit should be replaced as soon as possible							≥50 OVERDUE FOR REPLACEMENT					

## ROAD AND BRIDGE FUND

\$24,975,000 One-Time; \$1,170,000 Ongoing

### PUBLIC WORKS OPERATIONS

#### Base Budget Increase – Aggregate Products - \$870,000 Ongoing

Douglas County currently maintains 298 centerline miles of gravel roadway and the average condition of this network of unpaved roads is declining. The adopted 2023 budget for gravel replacement only allows the addition of new gravel to a roadway once every 16 years. The proposed funding will increase this frequency to once every 8 years which is the industry standard.

#### Small Tracked Excavator - \$180,000 One-Time

Public Works Operations currently has three Small Tracked Excavators, utilized by Districts One, Three, and Special Projects. This one-time request for funding is for purchase of a mini excavator for the culvert replacement and repair program in District Two. Currently, a backlog of 1,366 service requests exists for repair and replacement of culverts throughout the County. Deferring work on this backlog leads to future extensive repair costs as deterioration increases the risk of failure and emergency road closures. With this equipment addition, culvert repair and replacement will be accelerated.

#### Single Axle Snowplow Truck - \$580,000 One-Time

Since 2011, the road network maintained by Douglas County has grown by 586 lane miles, an increase of roughly twenty-five percent. In 2024, the road network is expected to grow by an additional ten to twenty lane miles as roads and subdivisions currently under construction are turned over to the County for maintenance. This additional equipment will allow the Public

Works team to be proactive when dealing with future workloads as it pertains to snowplowing operations.

### TRAFFIC

#### New Vehicle – Construction Management - \$35,000 One-Time

An all-wheel drive vehicle (with off road capabilities) is needed to support construction management allowing staff to visit active construction sites throughout Douglas County.

#### On-Call Utility Location Services Program – \$80,000 One-Time

This request is for contracted on-call underground utility locating services associated with traffic signals, including fiber optic and power, will address after hours calls, providing leave coverage, and spikes in demand.

#### Increase to Base Budget Signal Installation & Enhancement - \$300,000 Ongoing

Additional budget is being requested to allow for an increase in annual costs to support and maintain traffic signal assets, to include installations, upgrades, and enhancements. This funding is critical to the operation and maintenance of the traffic signal system.

### 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 Douglas County. The maintenance includes the Annual Asphalt Overlay Project, 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.

#### Emergency Storm Drainage – \$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 - \$3,800,000 One-Time

Stormwater projects are designed to ensure the controlled flow and drainage of stormwaters flowing off construction sites. Additional funding is imperative for the County to meet its Municipal Separate Storm Sewer System (MS4) permit requirements, as well as protect properties from flooding. The Division of Engineering has identified several projects below for 2024:

- Drainage pipe repair and replacement
- Roadside ditch reconstruction and erosion stabilization
- Rural pipe 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 Grading Erosion Sediment Control (DESC) contractors to meet permit stabilization requirements
  - Declassification and repairs to existing Natural Resource Conservation Service (NRCS) dams that were constructed in early 1960s

#### School and Pedestrian Safety Projects – \$100,000 One-Time

School area and pedestrian safety projects are prioritized on a County-wide basis using safety as the most important criteria. Projects include minor roadway modifications to improve

pedestrian safety such as enhanced pedestrian crossings, neck-downs, traffic circulation changes near schools, complete missing sidewalk links, providing sidewalks at bus turn outs, and making improvements that will enhance the pedestrian and bicycle infrastructure network.

#### Traffic Signal Replacement – \$2,000,000 One-Time

The 2024 budget request will allow the County to replace traffic signals at major intersections that have structural deficiencies or do not meet current design standards. This may include the replacement of the individual traffic signal poles or an entire traffic signal. The County Line Road intersections of Colorado Boulevard, Holly Street, and Niagara Street have outdated span wire designs that would be brought up to current pole and mast arm design standards. At other locations, individual poles have suffered vehicle impacts or have various needs for improvement. Based on warranted signal locations and development requirements, the County adds between two and four new traffic signals annually.

#### Highlands Ranch Parkway – \$200,000 One-Time

This budget request includes the reconstruction of Highlands Ranch Parkway between Ridgeline and Burntwood. Funding will be used for design and development of a construction phasing plan to replace the existing pavement with minimum impacts to the traveling public. Construction is anticipated to occur 2025 thru 2027.





# 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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
1 <b>Beginning Fund Balance</b>	<b>\$ 4,625,262</b>	<b>\$ 2,869,186</b>	<b>\$ 4,461,738</b>	<b>\$ 4,461,738</b>	<b>\$ 3,273,409</b>	<b>\$ 3,197,167</b>	<b>\$ 2,634,247</b>	<b>\$ 1,640,972</b>	<b>\$ 177,513</b>
<b><u>Revenues</u></b>									
2 <i>Taxes</i>	\$ 3,005,493	\$ 3,031,900	\$ 3,031,900	\$ 3,031,900	\$ 4,089,500	\$ 4,253,100	\$ 4,423,200	\$ 4,600,100	\$ 4,784,100
3 <i>Intergovernmental</i>	47,454,626	47,598,906	50,443,103	50,443,103	51,126,511	52,027,041	53,047,582	54,088,534	54,950,304
4 <i>Earnings on Investments</i>	0	0	0	0	0	0	0	0	0
5 <i>Other Revenues</i>	836,661	875,000	875,000	875,000	564,000	462,000	462,000	462,000	462,000
6 <i>Transfers In</i>									
7 <i>General Fund (Cost Allocation)</i>	2,058,696	2,079,428	2,079,428	2,079,428	3,460,366	3,460,366	3,460,366	3,460,366	3,460,366
8 <i>General Fund</i>	0	0	0	0	0	0	0	0	0
9 <i>Total Transfers In</i>	<u>2,058,696</u>	<u>2,079,428</u>	<u>2,079,428</u>	<u>2,079,428</u>	<u>3,460,366</u>	<u>3,460,366</u>	<u>3,460,366</u>	<u>3,460,366</u>	<u>3,460,366</u>
10 <b>Total Revenues and Transfers In</b>	<b><u>\$ 53,355,475</u></b>	<b><u>\$ 53,585,234</u></b>	<b><u>\$ 56,429,431</u></b>	<b><u>\$ 56,429,431</u></b>	<b><u>\$ 59,240,377</u></b>	<b><u>\$ 60,202,507</u></b>	<b><u>\$ 61,393,148</u></b>	<b><u>\$ 62,611,000</u></b>	<b><u>\$ 63,656,770</u></b>
<b><u>Expenditures by Function</u></b>									
11 <i>Personnel</i>	\$ 10,665,052	\$ 12,090,990	\$ 13,089,876	\$ 13,089,876	\$ 14,207,877	\$ 14,929,331	\$ 15,806,693	\$ 16,736,134	\$ 17,720,758
12 <i>Supplies</i>	20,321	19,100	19,100	19,100	15,000	15,000	15,000	15,000	15,000
13 <i>Controllable Assets</i>	0	0	0	0	0	0	0	0	0
14 <i>Purchased Services</i>	3,625,524	4,178,799	5,744,410	5,744,410	4,683,852	4,683,852	4,683,852	4,683,852	4,683,852
15 <i>Fixed Charges</i>	34,232	23,256	23,256	23,256	26,976	26,836	28,424	30,134	31,321
16 <i>Grants and Contributions</i>	36,222,317	35,180,772	35,656,292	35,656,292	36,566,065	37,293,560	38,035,604	38,792,490	39,564,513
17 <i>Interdepartmental Charges</i>	2,899,413	3,021,176	3,021,176	3,021,176	3,816,849	3,816,849	3,816,849	3,816,849	3,816,849
18 <i>Capital Outlay</i>	52,140	0	63,650	63,650	0	0	0	0	0
19 <i>Contingency</i>	0	0	0	0	0	0	0	0	0
20 <i>Transfers Out</i>	0	0	0	0	0	0	0	0	0
21 <b>Total Expenditures and Transfers Out</b>	<b><u>\$ 53,518,999</u></b>	<b><u>\$ 54,514,093</u></b>	<b><u>\$ 57,617,760</u></b>	<b><u>\$ 57,617,760</u></b>	<b><u>\$ 59,316,619</u></b>	<b><u>\$ 60,765,428</u></b>	<b><u>\$ 62,386,422</u></b>	<b><u>\$ 64,074,459</u></b>	<b><u>\$ 65,832,293</u></b>
22 <i>Change In Fund Balance</i>	(163,524)	(928,859)	(1,188,329)	(1,188,329)	(76,242)	(562,920)	(993,274)	(1,463,459)	(2,175,523)
23 <b>Ending Fund Balance</b>	<b><u>\$ 4,461,738</u></b>	<b><u>\$ 1,940,327</u></b>	<b><u>\$ 3,273,409</u></b>	<b><u>\$ 3,273,409</u></b>	<b><u>\$ 3,197,167</u></b>	<b><u>\$ 2,634,247</u></b>	<b><u>\$ 1,640,972</u></b>	<b><u>\$ 177,513</u></b>	<b><u>\$ (1,998,010)</u></b>
<b><u>Fund Balance Detail</u></b>									
24 <i>Non-spendable Fund Balance</i>	\$ 4,042	\$ 11,633	\$ 0	\$ 4,042	\$ 4,042	\$ 4,042	\$ 4,042	\$ 4,042	\$ 4,042
25 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
26 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
27 <i>Assigned Fund Balance-Required per policy</i>	2,753,313	3,098,203	3,354,653	2,366,024	2,937,975	3,440,461	3,998,541	4,803,720	4,902,301
28 <i>Assigned Fund Balance-Available</i>	1,704,383	(1,169,509)	(81,244)	903,343	255,150	(810,257)	(2,361,611)	(4,630,249)	(6,904,353)
29 <b>Ending Fund Balance</b>	<b><u>\$ 4,461,738</u></b>	<b><u>\$ 1,940,327</u></b>	<b><u>\$ 3,273,409</u></b>	<b><u>\$ 3,273,409</u></b>	<b><u>\$ 3,197,167</u></b>	<b><u>\$ 2,634,247</u></b>	<b><u>\$ 1,640,972</u></b>	<b><u>\$ 177,513</u></b>	<b><u>\$ (1,998,010)</u></b>





# 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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
<b>1 Beginning Fund Balance</b>	<b>\$689,336</b>	<b>\$463,137</b>	<b>\$1,225,329</b>	<b>\$1,225,329</b>	<b>\$231,896</b>	<b>\$231,896</b>	<b>\$231,896</b>	<b>\$231,896</b>	<b>\$231,896</b>
<b><u>Revenues</u></b>									
2 Taxes	\$8,053,577	\$8,104,000	\$8,104,000	\$8,104,000	\$8,919,500	\$9,276,300	\$9,647,400	\$10,033,300	\$10,434,600
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	500,000	0	0	0	0	0	0	0	0
10 Transfers In	0	0	0	0	0	0	0	0	0
<b>11 Total Revenues and Transfers In</b>	<b>\$8,553,577</b>	<b>\$8,104,000</b>	<b>\$8,104,000</b>	<b>\$8,104,000</b>	<b>\$8,919,500</b>	<b>\$9,276,300</b>	<b>\$9,647,400</b>	<b>\$10,033,300</b>	<b>\$10,434,600</b>
<b><u>Expenditures by Function</u></b>									
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	7,490,574	7,536,680	7,536,680	7,536,680	8,295,130	8,627,000	8,971,990	9,330,970	9,704,100
15 Fixed Charges	120,654	121,600	121,600	121,600	133,800	139,100	144,800	150,500	156,600
16 Grants and Contributions	406,356	445,720	1,439,153	1,439,153	490,570	510,200	530,610	551,830	573,900
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
<b>21 Total Expenditures and Transfers Out</b>	<b>\$8,017,584</b>	<b>\$8,104,000</b>	<b>\$9,097,433</b>	<b>\$9,097,433</b>	<b>\$8,919,500</b>	<b>\$9,276,300</b>	<b>\$9,647,400</b>	<b>\$10,033,300</b>	<b>\$10,434,600</b>
22 Change In Fund Balance	535,993	0	(993,433)	(993,433)	0	0	0	0	0
<b>23 Ending Fund Balance</b>	<b>\$1,225,329</b>	<b>\$463,137</b>	<b>\$231,896</b>	<b>\$231,896</b>	<b>\$231,896</b>	<b>\$231,896</b>	<b>\$231,896</b>	<b>\$231,896</b>	<b>\$231,896</b>
<b><u>Fund Balance Detail</u></b>									
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	1,125,329	363,137	131,896	131,896	131,896	131,896	131,896	131,896	131,896
<b>28 Ending Fund Balance</b>	<b>\$1,225,329</b>	<b>\$463,137</b>	<b>\$231,896</b>	<b>\$231,896</b>	<b>\$231,896</b>	<b>\$231,896</b>	<b>\$231,896</b>	<b>\$231,896</b>	<b>\$231,896</b>



# Health Department Fund

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

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
1 <b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$874,982</b>	<b>\$844,517</b>	<b>\$844,517</b>	<b>\$806,997</b>	<b>\$1,180,820</b>	<b>\$1,399,926</b>	<b>\$1,464,848</b>	<b>\$1,540,121</b>
<b><u>Revenues</u></b>									
2 <i>Taxes</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 <i>Intergovernmental</i>	1,309,095	4,537,467	4,537,467	4,537,467	3,194,681	3,197,800	3,201,000	3,204,200	3,207,400
4 <i>Charges for Services</i>	374,787	846,100	846,100	846,100	737,700	738,400	739,100	739,800	740,500
5 <i>Earnings on Investments</i>	197	0	0	0	0	0	0	0	0
<i>Transfers In</i>									
6 From General Fund	1,200,000	2,034,188	2,034,188	2,034,188	2,123,247	2,123,247	2,123,247	2,293,247	2,423,247
7 <b>Total Transfers In</b>	<b>1,200,000</b>	<b>2,034,188</b>	<b>2,034,188</b>	<b>2,034,188</b>	<b>2,123,247</b>	<b>2,123,247</b>	<b>2,123,247</b>	<b>2,293,247</b>	<b>2,423,247</b>
8 <b>Total Revenues and Transfers In</b>	<b>\$ 2,884,079</b>	<b>\$ 7,417,755</b>	<b>\$ 7,417,755</b>	<b>\$ 7,417,755</b>	<b>\$ 6,055,628</b>	<b>\$ 6,059,447</b>	<b>\$ 6,063,347</b>	<b>\$ 6,237,247</b>	<b>\$ 6,371,147</b>
<b><u>Expenditures by Function</u></b>									
9 <i>Personnel Services</i>	\$1,204,149	\$4,446,171	\$4,446,171	\$4,446,171	\$4,629,307	\$4,787,843	\$4,945,927	\$5,109,476	\$5,278,691
10 <i>Supplies</i>	6,982	55,000	92,520	92,520	111,444	111,444	111,444	111,444	111,444
11 <i>Controllable Assets</i>	0	85,000	85,000	85,000	35,000	35,000	35,000	35,000	35,000
12 <i>Purchased Services</i>	814,311	2,186,520	2,186,520	2,186,520	496,541	496,541	496,541	496,541	496,541
13 <i>Fixed Charges</i>	14,120	80,509	80,509	80,509	265,300	265,300	265,300	265,300	265,300
14 <i>Interdepartment Charges</i>	0	0	0	0	(155,787)	(155,787)	(155,787)	(155,787)	(155,787)
15 <i>Capital Outlay</i>	0	64,555	64,555	64,555	0	0	0	0	0
16 <i>Contingency</i>	0	500,000	500,000	500,000	300,000	300,000	300,000	300,000	300,000
17 <b>Total Expenditures and Transfers Out</b>	<b>\$ 2,039,562</b>	<b>\$ 7,417,755</b>	<b>\$ 7,455,275</b>	<b>\$ 7,455,275</b>	<b>\$ 5,681,805</b>	<b>\$ 5,840,341</b>	<b>\$ 5,998,425</b>	<b>\$ 6,161,974</b>	<b>\$ 6,331,189</b>
18 <i>Change in Fund Balance</i>	844,517	0	(37,520)	(37,520)	373,823	219,106	64,922	75,273	39,958
19 <b>Ending Fund Balance</b>	<b>\$ 844,517</b>	<b>\$ 874,982</b>	<b>\$ 806,997</b>	<b>\$ 806,997</b>	<b>\$ 1,180,820</b>	<b>\$ 1,399,926</b>	<b>\$ 1,464,848</b>	<b>\$ 1,540,121</b>	<b>\$ 1,580,079</b>
<b><u>Fund Balance Detail</u></b>									
20 <i>Non-spendable Fund Balance</i>	\$ 31,578	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
22 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
23 <i>Assigned Fund Balance</i>	812,939	874,982	806,997	806,997	1,180,820	1,399,926	1,464,848	1,540,121	1,580,079
24 <b>Ending Fund Balance</b>	<b>\$ 844,517</b>	<b>\$ 874,982</b>	<b>\$ 806,997</b>	<b>\$ 806,997</b>	<b>\$ 1,180,820</b>	<b>\$ 1,399,926</b>	<b>\$ 1,464,848</b>	<b>\$ 1,540,121</b>	<b>\$ 1,580,079</b>





# 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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
1 <b>Beginning Fund Balance</b>	<b>\$12,804,987</b>	<b>\$8,357,784</b>	<b>\$10,919,724</b>	<b>\$10,919,724</b>	<b>\$6,611,260</b>	<b>\$6,619,802</b>	<b>\$6,419,019</b>	<b>\$5,786,101</b>	<b>\$4,108,686</b>
<b><u>Revenues</u></b>									
2 <i>Taxes</i>	\$22,006,860	\$21,670,031	\$21,670,031	\$21,670,031	\$27,859,800	\$28,306,010	\$29,360,554	\$29,771,827	\$30,885,004
3 <i>SB22-238 Backfill</i>	0	0	0	0	744,185	0	0	0	0
4 <i>Licenses and Permits</i>	0	0	0	0	0	0	0	0	0
5 <i>Intergovernmental</i>	104,537	70,500	109,256	109,256	0	0	0	0	0
6 <i>Charges for Services</i>	1,639,060	1,686,700	1,686,700	1,717,763	1,693,300	1,693,300	1,741,284	1,741,284	1,791,187
7 <i>Fines and Forfeits</i>	784,518	785,000	785,000	790,843	1,092,400	1,092,300	1,092,300	1,092,300	1,092,300
8 <i>Earnings on Investments</i>	234,012	200,000	200,000	325,000	100,000	100,000	100,000	100,000	100,000
9 <i>Donations and Contributions</i>									
10 <i>Miscellaneous Revenues</i>	64,101	0	20,000	72,707	43,300	43,300	43,300	43,300	43,300
11 <i>Other Revenues</i>	0	0	0	0	0	0	0	0	0
11 <i>Other Financing Sources</i>	109,743	75,000	75,000	59,263	0	0	0	0	0
12 <i>Transfers In - General Fund</i>	1,051,500	3,115,434	3,275,684	3,275,684	3,207,800	3,392,200	3,562,400	3,738,700	3,921,600
13 <i>Recommended New Requests - Ongoing</i>					569,900	569,900	569,900	569,900	569,900
14 <b>Total Revenues and Transfers In</b>	<b>\$25,994,330</b>	<b>\$27,602,665</b>	<b>\$27,821,671</b>	<b>\$28,020,547</b>	<b>\$35,310,685</b>	<b>\$35,197,010</b>	<b>\$36,469,738</b>	<b>\$37,057,311</b>	<b>\$38,403,291</b>
<b><u>Expenditures by Function</u></b>									
15 <i>Personnel</i>	\$22,887,739	\$25,005,495	\$25,044,251	\$25,044,251	\$26,874,068	\$28,041,712	\$29,677,414	\$31,240,263	\$32,751,735
16 <i>Supplies</i>	466,509	544,465	630,650	630,650	544,300	544,300	544,300	544,300	544,300
17 <i>Controllable Assets</i>	37,637	36,100	276,976	276,976	40,000	40,000	36,100	36,100	36,100
18 <i>Purchased Services</i>	579,440	664,867	884,635	884,635	653,300	653,300	653,300	653,300	653,300
19 <i>Fixed Charges</i>	2,358,729	2,799,213	2,799,213	2,799,213	2,836,565	2,977,171	3,050,232	3,119,453	3,242,809
20 <i>Grants and Contributions</i>	40	0	152,400	152,400	0	0	0	0	0
21 <i>Interdepartmental Charges</i>	0	26,800	26,800	0	0	0	0	0	0
22 <i>Capital Outlay</i>	1,549,499	1,122,000	2,398,486	2,398,486	1,304,000	1,100,000	1,100,000	1,100,000	1,100,000
23 <i>Contingency</i>	0	175,000	142,400	142,400	175,000	175,000	175,000	175,000	175,000
24 <i>Transfers Out</i>	0	0	0	0	0	0	0	0	0
25 <i>Recommended New Requests - One-Time</i>					1,008,600				
26 <i>Recommended New Requests - Ongoing</i>					1,866,310	1,866,310	1,866,310	1,866,310	1,866,310
27 <b>Total Expenditures and Transfers Out</b>	<b>\$27,879,593</b>	<b>\$30,373,940</b>	<b>\$32,355,811</b>	<b>\$32,329,011</b>	<b>\$35,302,143</b>	<b>\$35,397,793</b>	<b>\$37,102,656</b>	<b>\$38,734,726</b>	<b>\$40,369,554</b>
28 <i>Change In Fund Balance</i>	(1,885,263)	(2,771,275)	(4,534,140)	(4,308,464)	8,542	(200,783)	(632,918)	(1,677,415)	(1,966,263)
29 <b>Ending Fund Balance</b>	<b>\$10,919,724</b>	<b>\$5,586,509</b>	<b>\$6,385,584</b>	<b>\$6,611,260</b>	<b>\$6,619,802</b>	<b>\$6,419,019</b>	<b>\$5,786,101</b>	<b>\$4,108,686</b>	<b>\$2,142,423</b>
<b><u>Fund Balance Detail</u></b>									
30 <i>Non-spendable Fund Balance</i>	\$9,057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31 <i>Restricted Fund Balance</i>	745,000	681,000	745,000	745,000	\$745,000	745,000	745,000	745,000	745,000
32 <i>Committed Fund Balance</i>	897,450	0	0	0	\$0	0	0	0	0
33 <i>Assigned Fund Balance - Required per p</i>	8,608,621	4,820,586	5,576,299	5,576,299	\$5,777,082	6,209,217	7,253,714	7,542,562	5,576,299
34 <i>Assigned Available - Available</i>	659,596	84,923	64,285	289,961	\$97,720	(535,198)	(2,212,613)	(4,178,876)	(4,178,876)
35 <b>Ending Fund Balance</b>	<b>\$10,919,724</b>	<b>\$5,586,509</b>	<b>\$6,385,584</b>	<b>\$6,611,260</b>	<b>\$6,619,802</b>	<b>\$6,419,019</b>	<b>\$5,786,101</b>	<b>\$4,108,686</b>	<b>\$2,142,423</b>

Douglas County Government  
2024 Law Enforcement Authority Fund Recommended New Requests

Division	Request Description	FTE	One-time Amount	Ongoing Amount	Off-Setting Revenues	Net Impact to Fund
22100	Ballistic Shields		\$103,500			\$103,500
22100	Patrol Deputies w/ (2)-Vehicles	4.00	274,000	617,700		891,700
22100	Patrol Deputies w/ (2)-Vehicles - Castle Pines	4.00	274,000	609,000	(569,900)	313,100
22150	Traffic Deputies w/Vehicles	2.00	237,800	307,000		544,800
22150	Traffic Sergeant w/ Vehicle	1.00	119,300	197,510		316,810
22260	District 8 Utilities			12,600		12,600
22500	FLOCK Camera System Monitoring			122,500		122,500
<b>Law Enforcement Authority Fund Total</b>		<b>11.00</b>	<b>\$1,008,600</b>	<b>\$1,866,310</b>	<b>\$ (569,900)</b>	<b>\$2,305,010</b>

Douglas County 2024 Asset Replacement Requests - Road and Bridge Fund														
		Original Vehicle/Equipment Information				Age	Maintenance	Condition	Total WSP Tool Points	Vehicle Replacement Cost				
Unit # to be Replaced	Business Unit	Year	Make	Model	Acquire and Cap Cost	Age Points	Maintenance Points	Condition Points		Vehicle Cost	Uplift Cost	Radio/Other Equipment Cost	Total Cost	Replacement Type
01012	31600	2001	CHEVY	3500	\$ 30,073	5.0	5.1		12.2	\$ 65,000	\$ 45,000		\$ 110,000	ROYAL TRUCK F550
05023	31600	2005	AM SIGNAL	CMS-T33	\$ 12,950	5.0	4.0	2.0	11.0	\$ 20,000			\$ 20,000	WANCO
14010	31400-3	2014	HOTSY	1080BE	\$ 4,500	4.5	10.0		60.6	\$ 20,000			\$ 20,000	LANDA PGHW5
12012	31400-4	2012	DODGE	5500	\$ 40,989	5.0	10.0		59.5	\$ 65,000	\$ 110,000		\$ 175,000	F550
07005	31400-4	2007	WESTERN STAR	4900	\$ 116,900	5.0	10.0		59.2	\$ 190,000	\$ 270,000		\$ 460,000	W.S. 4900
12035	31400-SP	2012	DODGE	5500	\$ 40,718	5.0	10.0		56.6	\$ 65,000	\$ 110,000		\$ 175,000	F550
08004	31400-4	2008	WESTERN STAR	4900	\$ 127,773	5.0	9.1		56.0	\$ 190,000	\$ 270,000		\$ 460,000	W.S. 4900
12020	31400-4	2012	BOMAG	BW90AD-5	\$ 25,992	5.0	2.7		39.9	\$ 90,000			\$ 90,000	CB34B
14035	31400-SP	2014	INTERNATIONAL	7600	\$ 128,153	4.6	10.0		52.7	\$ 190,000	\$ 350,000		\$ 540,000	W.S. 4900
12018	31400-4	2012	QUALITY	22' TRAILER	\$ 5,219	3.7	10.0		52.9	\$ 25,000			\$ 25,000	FELLING FT-20-2
14006	31400-2	2014	INTERNATIONAL	7600	\$ 129,987	4.8	8.0		45.8	\$ 190,000	\$ 350,000		\$ 540,000	W.S. 4900
14036	31400-SP	2014	INTERNATIONAL	7600	\$ 128,153	4.6	8.4		45.0	\$ 190,000	\$ 350,000		\$ 540,000	W.S. 4900
15020	31400-3	2015	FORD	F350	\$ 44,318	4.3	6.9		44.6	\$ 65,000	\$ 110,000		\$ 175,000	F350
16017	31400-1	2016	FORD	F350	\$ 55,060	3.3	6.1		44.0	\$ 120,000			\$ 120,000	F350
08011	31400-4	2008	MARATHON	UPS200T	\$ 15,688	5.0	7.0		49.0	\$ 75,000			\$ 75,000	CIMLINE 230
15044	31400-SP	2015	FORD	F350	\$ 38,175	4.7	6.0		43.1	\$ 90,000			\$ 90,000	F350
07004	31400-4	2007	CASE	521 D/XT	\$ 101,567	5.0	5.2	1.0	42.3	\$ 340,000			\$ 340,000	CAT 938M
07028	31400-SP	2007	CASE	521 D/XT	\$ 101,567	5.0	3.7	1.0	41.9	\$ 340,000			\$ 340,000	CAT 938M
15018	31400-3	2015	WESTERN STAR	4900	\$ 143,979	4.3	6.6		41.3	\$ 190,000	\$ 325,000		\$ 515,000	W.S. 4900
14034	31100	2014	CHEVY	TAHOE	\$ 29,809	4.4	6.7		39.0	\$ 50,000	\$ 5,000	\$ 10,000	\$ 65,000	CHEVY TAHOE
15012	31400-2	2015	WESTERN STAR	4900	\$ 143,979	4.3	4.0		39.5	\$ 190,000	\$ 325,000		\$ 515,000	W.S. 4900
08021	31400-3	2008	COLT	TANKER	\$ 79,000	4.9	6.8		39.3	\$ 160,000			\$ 160,000	ETNYRE T-9128?
2024 Replacement Totals										22 Vehicles	\$ 2,920,000	\$ 2,620,000	\$ 10,000	\$ 5,550,000
RANGE		15 POINT REPLACEMENT SCALE							WSP REPLACEMENT SCALE					
<10		Do Not Replace												
10 - 12.5		Early Replacement Candidate							<35 EARLY REPLACEMENT CANDIDATE					
12.5 - 15		Optimal Replacement Time, Unit is in 10% of useful life and at optimal resale value							≥35 OPTIMAL REPLACEMENT, UNITS HAVE REACHED 75% OF THEIR USEFUL LIFE					
> 15		Overdue Replacement, Unit should be replaced as soon as possible							≥50 OVERDUE FOR REPLACEMENT					

## LAW ENFORCEMENT AUTHORITY FUND

\$1,008,600 One-time; \$1,866,310 Ongoing and  
\$569,900 Off-setting Revenue

### Ballistic Shields – \$103,500 One-time

\$103,500 of new funding to purchase twelve ballistic shields to assist in the protection of commissioned staff in the performance of their law enforcement duties when encountering weapon attacks. Ballistic shields have a five-year rating from manufacture date, and current shields are expected to expire at the end of 2023. It is known that ballistic shields can highly mitigate lethal wounds as a shield would protect three of the top five fatal wound locations.

### Four (4) Patrol Deputies with two Vehicles - \$274,000 One-time and \$617,700 Ongoing

The budget includes funding for four additional Patrol deputies with vehicles for 2024. As the population continues to increase in Douglas County, the Calls for Service (CFS), continues to grow as well. Additionally, response times can be greatly improved by increasing the deputy staff within Areas of Operation (AOO); thus, this staff increase is vital to allow the DCSO to deliver the level of law enforcement that is necessary and required to keep citizens safe.

### Four (4) Patrol Deputies with two Vehicles - \$274,000 One-time; \$609,000 Ongoing and \$569,000 Offsetting Revenues

The budget includes funding for four additional Patrol deputies with two new vehicles for 2024, which will be dedicated to the city of Castle Pines. As the population continues to increase in Douglas County, the CFS continues to grow as well.

Additionally, response times can be greatly improved by increasing the deputy staff within AOO; thus, this staff increase is vital to allow the DCSO to deliver the level of law enforcement that is necessary and required to keep citizens safe.

### Two (2) Traffic Deputies with Vehicles - \$237,800 One-Time and \$307,000 Ongoing

Requesting two additional Traffic Deputies to meet the increased responsibilities and duties associated with increased vehicular traffic within Douglas County. One of the top concerns/issues from Douglas County residents pertains to roadway safety within the County. The traffic unit is responsible for all County traffic accidents that occur in Unincorporated Douglas County to include traffic enforcement.

### Traffic Sergeant with Vehicle, \$119,300 One-time and \$197,510 Ongoing

The budget includes increasing the Traffic Division by one Sergeant to meet the effective span of control needed by the Traffic Division out of safety concerns. It has been determined the appropriate span of control is five-seven members. Supervision responsibilities above this standard can compromise functionality of the team and its assigned directives and responsibilities.

### District 8 Utilities - \$12,600 Ongoing

District 8 is comprised of approximately 242 square miles, with approximately 1,169 residents being served by the DCSO. District 8 has 2 residential deputies that reside and perform law enforcement duties in this District. As part of the service and commitment to the citizens of this area, District 8 deputies live in homes that are provided/leased from Denver Water. Currently, deputies that are assigned and reside in District 8 are responsible for utilities, including gas (propane)

and electric. With the recent cost increases associated with both gas and electric, utility costs for the mountain homes have increased dramatically. This budgeted request will help offset the ongoing inflationary pressures not under the deputy's control.

FLOCK Camera System Monitoring - \$122,500 Ongoing

\$122,500 of additional budget is needed to enhance the total coverage of the FLOCK Camera System throughout the unincorporated portions of Douglas County. The Automatic License Plate Recognition (ALPR) cameras and Vehicle Fingerprint Program cameras are tools that provide safety to the community and assist law enforcement apprehension.

The DCSO entered a pilot program with 34-FLOCK cameras installed in various crime hotspots within unincorporated Douglas County. The annual cost per camera was \$2,500 each with a standard implementation cost at the time of \$250 per camera. The pilot program cost was \$93,500 in 2022 and was paid through ALPR camera savings and seizure funds. With the success of the pilot program, DCSO requested ongoing funding in 2023 for the original 34 cameras as well as funding for an additional 15 cameras, raising the total deployment to 49 cameras. This funding was approved; however, it was only approved as one-time; therefore, this request is being submitted again for ongoing funding as outlined below.

The ongoing cost for the 49-camera system is \$122,500 (\$2,500 annually per camera).

A photograph of a school hallway. In the foreground, a woman with blonde hair tied back, wearing a dark jacket, is looking towards the right. In the background, several students are walking down the hallway. The hallway has wooden walls and a sign that says "AUDITOR" above a doorway on the right.

# School Safety Fund

THIS FUND IS USED TO ACCOUNT FOR EXPENDITURES ASSOCIATED WITH SCHOOL 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  
School Safety Fund (Fund 221)  
Fund Summary**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
1 <b>Beginning Fund Balance</b>	<b>\$ 3,491,904</b>	<b>\$ 1,182,712</b>	<b>\$ 2,693,754</b>	<b>\$ 2,693,754</b>	<b>\$ 874,205</b>	<b>\$ 856,193</b>	<b>\$ 686,369</b>	<b>\$ 600,221</b>	<b>\$ 603,897</b>
<b><u>Revenues</u></b>									
2 <i>Taxes</i>	\$ 2,845,588	\$ 2,870,600	\$ 2,870,600	\$ 2,870,600	\$ 3,442,600	\$ 3,580,300	\$ 3,723,500	\$ 3,872,400	\$ 4,027,300
3 <i>Licenses and Permits</i>	0	0	0	0	0	0	0	0	0
4 <i>Intergovernmental</i>	1,871,111	1,929,209	2,136,744	2,136,744	2,436,100	2,582,266	2,737,202	2,901,434	3,075,520
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>	0	0	0	0	0	0	0	0	0
8 <i>Other Revenues</i>	3,481	0	0	0	0	0	0	0	0
9 <i>Other Financing Sources</i>	0	0	0	0	0	0	0	0	0
10 <b>Total Revenues and Transfers In</b>	<b>\$ 4,720,179</b>	<b>\$ 4,799,809</b>	<b>\$ 5,007,344</b>	<b>\$ 5,007,344</b>	<b>\$ 5,878,700</b>	<b>\$ 6,162,566</b>	<b>\$ 6,460,702</b>	<b>\$ 6,773,834</b>	<b>\$ 7,102,820</b>
<b><u>Expenditures by Function</u></b>									
11 <i>Personnel</i>	\$ 4,421,509	\$ 4,671,168	\$ 4,822,424	\$ 4,822,424	\$ 5,370,410	\$ 5,600,387	\$ 5,809,087	\$ 6,026,587	\$ 6,252,987
12 <i>Supplies</i>	63,720	45,900	54,742	54,742	55,600	55,600	55,600	55,600	55,600
13 <i>Controllable Assets</i>	548	6,500	38,282	38,282	4,400	4,400	4,400	4,400	4,400
14 <i>Purchased Services</i>	136,694	219,500	240,212	240,212	247,300	247,300	247,300	247,300	247,300
15 <i>Fixed Charges</i>	651,847	137,114	143,514	143,514	157,702	163,403	169,163	174,971	180,930
16 <i>Grants, Contributions</i>	0	0	0	0	0	0	0	0	0
17 <i>Intergovernmental Support</i>	164,185	0	1,266,719	1,266,719	0	0	0	0	0
18 <i>Capital Outlay</i>	79,825	0	211,000	211,000	0	200,000	200,000	200,000	200,000
19 <i>Contingency</i>	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
20 <i>Transfers Out</i>	0	0	0	0	0	0	0	0	0
21 <i>Recommended New Requests - Ongoing</i>					11,300	11,300	11,300	11,300	11,300
22 <b>Total Expenditures and Transfers Out</b>	<b>\$ 5,518,329</b>	<b>\$ 5,130,182</b>	<b>\$ 6,826,893</b>	<b>\$ 6,826,893</b>	<b>\$ 5,896,712</b>	<b>\$ 6,332,390</b>	<b>\$ 6,546,850</b>	<b>\$ 6,770,158</b>	<b>\$ 7,002,517</b>
23 <i>Change In Fund Balance</i>	(798,150)	(330,373)	(1,819,549)	(1,819,549)	(18,012)	(169,824)	(86,148)	3,676	100,303
24 <b>Ending Fund Balance</b>	<b>\$ 2,693,754</b>	<b>\$ 852,339</b>	<b>\$ 874,205</b>	<b>\$ 874,205</b>	<b>\$ 856,193</b>	<b>\$ 686,369</b>	<b>\$ 600,221</b>	<b>\$ 603,897</b>	<b>\$ 704,200</b>
<b><u>Fund Balance Detail</u></b>									
25 <i>Non-spendable Fund Balance</i>	\$ 14,250	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
27 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
28 <i>Assigned Fund Balance - Required Per Policy</i>	974,223	824,171	756,589	774,601	854,495	794,387	729,685	752,016	775,252
29 <i>Assigned Available - Available</i>	1,705,281	28,168	117,616	99,604	1,698	(108,018)	(129,464)	(148,119)	(71,052)
30 <b>Ending Fund Balance</b>	<b>\$ 2,693,754</b>	<b>\$ 852,339</b>	<b>\$ 874,205</b>	<b>\$ 874,205</b>	<b>\$ 856,193</b>	<b>\$ 686,369</b>	<b>\$ 600,221</b>	<b>\$ 603,897</b>	<b>\$ 704,200</b>

Douglas County Government  
2024 School Safety Fund Recommended New Requests

Division	Request Description	One-time Amount	Ongoing Amount
27100	National Association of School Resource Officer (NASRO) Training		\$11,300
<b>School Safety Fund Total</b>		<b>\$0</b>	<b>\$11,300</b>

## SCHOOL SAFETY FUND

\$11,300 Ongoing

### National Association of School Resource Officer (NASRO) Training – \$11,300 Ongoing

\$11,300 of new funding is needed for mandated training between the Douglas County School District and the Douglas County Sheriff's Office. Adolescent mental health training for SRO's is designed to help identify and respond to students who are suspected of having a mental health need. Fifty officers will be attending this training session. The following topics will be covered:

- Enhancing the role of SRO's
- Adolescent development concepts
- Impacts of childhood experiences on development and behavior
- Behavioral health conditions between students and the family
- Crisis prevention, intervention, de-escalation, and communication techniques
- Strategies for applying intervention techniques
- Connection to resources

An aerial photograph of a road construction site. A large green rectangular overlay covers the left and center portions of the image. The overlay contains the text 'Infrastructure Fund' in a large white serif font, and below it, 'THIS FUND IS USED TO ACCOUNT FOR FUNDING FOR INFRASTRUCTURE PROJECTS WITHIN THE COUNTY.' in a smaller white sans-serif font. The background image shows a multi-lane road under construction, with a dirt shoulder, a paved road, and a railroad track. There are some construction vehicles and materials visible on the right side of the road.

# 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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
1 <b>Beginning Fund Balance</b>	\$29,200,247	\$28,649,896	\$28,785,741	\$28,785,741	\$0	\$0	\$0	\$0	\$0
<b><u>Revenues</u></b>									
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 <b>Total Revenues and Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Expenditures by Function</u></b>									
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	28,227	2,505	28,146	28,146	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.	60,117	305,000	339,883	339,883	0	0	0	0	0
18 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
19 Capital Outlay	326,162	28,342,391	28,417,712	28,417,712	0	0	0	0	0
20 Contingency	0	0	0	0	0	0	0	0	0
21 Transfers Out	0	0	0	0	0	0	0	0	0
22 <b>Total Expenditures and Transfers Out</b>	<b>\$414,506</b>	<b>\$28,649,896</b>	<b>\$28,785,741</b>	<b>\$28,785,741</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
23 <b>Change In Fund Balance</b>	<b>(414,506)</b>	<b>(28,649,896)</b>	<b>(28,785,741)</b>	<b>(28,785,741)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
24 <b>Ending Fund Balance</b>	<b>\$28,785,741</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Fund Balance Detail</u></b>									
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	28,649,896	0	0	0	0	0	0	0	0
28 Assigned Fund Balance	135,845	0	0	0	0	0	0	0	0
29 <b>Ending Fund Balance</b>	<b>\$28,785,741</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



The background image shows a road construction site. In the foreground, there's a dirt and gravel area with some green grass. A road with white lane markings is visible on the right. In the middle ground, there's a large green area, possibly a field or a construction site. In the background, there's a large mountain with a flat top, and an American flag is flying on a pole to the right. The sky is clear and blue.

# 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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
1 <b>Beginning Fund Balance</b>	<b>\$78,089,487</b>	<b>\$81,347,027</b>	<b>\$86,340,186</b>	<b>\$86,340,186</b>	<b>\$28,223,442</b>	<b>\$31,314,342</b>	<b>\$64,055,842</b>	<b>\$97,734,742</b>	<b>\$132,879,442</b>
<b><u>Revenues</u></b>									
2 <i>Taxes</i>	\$43,612,986	\$43,875,200	\$43,875,200	\$43,180,000	\$43,785,600	\$45,405,500	\$47,147,500	\$49,351,900	\$51,661,960
3 <i>Intergovernmental</i>	5,009,927	0	2,019,749	0	0	0	0	0	0
4 <i>Earnings on Investments</i>	1,275,604	700,000	700,000	700,000	1,500,000	1,000,000	700,000	600,000	600,000
5 <i>Other Revenues</i>	9,176,093	0	913,440	913,440	0	0	0	0	0
6 <i>Transfers In</i>	0	0	0	0	0	0	0	0	0
7 <b>Total Revenues and Transfers In</b>	<b>\$59,074,610</b>	<b>\$44,575,200</b>	<b>\$47,508,389</b>	<b>\$44,793,440</b>	<b>\$45,285,600</b>	<b>\$46,405,500</b>	<b>\$47,847,500</b>	<b>\$49,951,900</b>	<b>\$52,261,960</b>
<b><u>Expenditures by Function</u></b>									
8 <i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 <i>Supplies</i>	12	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>	1,164,512	0	1,142,407	1,142,407	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>	30,124,353	30,800,533	33,389,082	31,800,153	12,694,700	13,164,000	13,668,600	14,307,200	14,966,500
17 <i>Interdepartmental Charges</i>	0	0	0	0	0	0	0	0	0
18 <i>Capital Projects/Re-Appropriation</i>	19,035,034	65,715,112	69,467,624	69,467,624	0	0	0	0	0
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>Total Transfers Out</i>	<i>500,000</i>	<i>500,000</i>	<i>500,000</i>	<i>500,000</i>	<i>500,000</i>	<i>500,000</i>	<i>500,000</i>	<i>500,000</i>	<i>500,000</i>
23 <i>Recommended New Requests - One-Time</i>					29,000,000				
24 <b>Total Expenditures and Transfers Out</b>	<b>\$50,823,911</b>	<b>\$97,015,645</b>	<b>\$104,499,113</b>	<b>\$102,910,184</b>	<b>\$42,194,700</b>	<b>\$13,664,000</b>	<b>\$14,168,600</b>	<b>\$14,807,200</b>	<b>\$15,466,500</b>
25 <i>Change In Fund Balance</i>	8,250,699	(52,440,445)	(56,990,724)	(58,116,744)	3,090,900	32,741,500	33,678,900	35,144,700	36,795,460
26 <b>Ending Fund Balance</b>	<b>\$86,340,186</b>	<b>\$28,906,582</b>	<b>\$29,349,462</b>	<b>\$28,223,442</b>	<b>\$31,314,342</b>	<b>\$64,055,842</b>	<b>\$97,734,742</b>	<b>\$132,879,442</b>	<b>\$169,674,902</b>
<b><u>Fund Balance Detail</u></b>									
27 <i>Non-spendable Fund Balance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 <i>Restricted Fund Balance - Required Per Policy</i>	58,547,906	4,657,520	4,950,839	4,679,344	4,728,560	4,840,550	4,984,750	5,195,190	5,426,196
29 <i>Restricted Fund Balance - Available</i>	27,792,280	24,249,062	24,398,623	23,544,098	26,585,782	59,215,292	92,749,992	127,684,252	164,248,706
30 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
31 <i>Assigned Fund Balance</i>	0	0	0	0	0	0	0	0	0
32 <b>Ending Fund Balance</b>	<b>\$86,340,186</b>	<b>\$28,906,582</b>	<b>\$29,349,462</b>	<b>\$28,223,442</b>	<b>\$31,314,342</b>	<b>\$64,055,842</b>	<b>\$97,734,742</b>	<b>\$132,879,442</b>	<b>\$169,674,902</b>

Douglas County Government  
2024 Road Sales and Use Tax Fund Recommended New Requests

Division/ Project	Request Description	One-Time Amount	Ongoing Amount
800129	Relocate I-25 West Frontage Road (Tomah Road to Territorial Road)	\$ 4,000,000	
800156	Hilltop Road (Legend High School to Alpine Drive)	2,500,000	
800425	Dakan Road over West Plum Creek Bridge Replacement	200,000	
800505	Happy Canyon Road / I-25 Interchange - West Side Connection Improvements	1,000,000	
800833	Traffic Signal and Intelligent Transportation Upgrades	1,400,000	
800833	Traffic Engineering Studies	550,000	
800854	Traffic Hazard Elimination Projects	750,000	
800979	Crystal Valley Interchange Reconstruction	17,000,000	
800998	US Hwy 85 Improvements (Highlands Ranch Parkway to County Line Road)	1,500,000	
801015	Transportation Demand Management (TDM) Partnership Projects	100,000	
<b>Road Sales &amp; Use Tax Fund</b>		<b>\$29,000,000</b>	<b>\$0</b>

## ROAD SALES AND USE TAX FUND

\$29,000,000 One-Time

### Relocate I-25 West Frontage Road - \$4,000,000 One-Time

The budget includes funding to advance construction starting in early 2024 on a portion of a new local road within unincorporated Douglas County. The addition will be located west of the Burlington Northern and Santa Fe Railway (BNSF) that runs along I-25. The new road will extend from the Bear Dance Drive / Tomah Road Intersection north to Territorial Road. Construction of the new road, also referred to as Dawson Trail Blvd, needs to occur before the proposed I-25 / Crystal Valley Interchange can be completed due to the proposed interchange requiring closures between 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.

### Hilltop Road (Legend High School to Alpine Drive) - \$2,500,000 One-Time

Additional one-time funding is needed to widen and reconstruct the segment of Hilltop Road between Legend High School and Alpine Drive. In 2024, dollars will allow the County to complete final design, right-of-way (ROW) acquisitions, and utility relocations in advance of construction. Road construction is anticipated to begin in 2025, and the project will take 18 to 20 months to complete.

### Dakan Road over West Plum Creek Bridge - \$200,000 One-Time

This funding request will be used for ROW acquisitions and utility relocations for Dakan Road over West Plum Creek Bridge. The project involves the replacement of the narrow, functionally

obsolete, and structurally deficient existing bridge. The planned new structure will conform to County design criteria that can pass a 100-year storm event.

### Happy Canyon Road / I-25 Interchange - \$1,000,000 One-Time

This funding is needed to advance the National Environmental Policy Act (NEPA) and preliminary design for the reconstruction of the I-25 / Happy Canyon Road Interchange. Douglas County Engineering is assisting the City of Castle Pines as they will managing the project through completion.

### Traffic Signal and Intelligent Transportation Upgrades - \$1,400,000 One-Time

This funding is needed to construct new traffic signals, improve, and maintain fiber communication network, and replace aging and outdated equipment. Maintaining a reliable traffic communication network is a key part of the core infrastructure which allows for advanced traffic signal systems. Traffic Engineering staff has identified multiple locations of non-redundant, venerable fiber optic segments, which, if cut, would sever the communication to various signalized corridors within the County. In 2019 and 2020 there was a big push to get traffic signals online and close these communication 'gaps', however, some remain. Additional funds are needed to close remaining gaps as well as to implement traffic signal and intelligent transportation system software.

### Traffic Engineering Studies - \$550,000 One-Time

The requested allocation is needed for the 2050 Transportation Master Plan (TMP) update. The most recent plan was completed in September 2019 and is updated about every 5 years. This plan defines a long-range vision for a robust transportation system in Douglas County. Consultant support is sought to help refine plan elements, engage the public and key stakeholders, update and

adjust priority projects, and position Douglas County for regional, state, and federal funding opportunities. Various traffic engineering studies, intersection enhancements, and warrant studies, will also be implemented with the additional funding. The Traffic Management Plan (TMP) allows for comprehensive evaluations of the existing network, congestion levels and physical conditions; projection of future demands based on growth and development trends; and specialized studies and efforts by the County's municipalities, the State and other regional agencies.

#### Traffic Hazard Elimination Projects - \$750,000 One-Time

This funding request is needed to make safety improvements throughout Douglas County. These funds will be used for design and construction of turn lanes, additional shoulders, install roundabouts, drainage improvements and other geometric improvements to existing substandard horizontal and/or vertical curves on County rural roadways. One of the top priority projects to be addressed is to improve the East Parker Road / Tomahawk Road Intersection.

#### Crystal Valley Interchange Reconstruction - \$17,000,000 One-Time

This funding request is needed to partner with the Town of Castle Rock to construct a new interchange at I-25 and Crystal Valley Parkway. The project will improve safety and mobility in the surrounding community and provide a key regional transportation link from I-25 to southern Castle Rock and Douglas County. The interchange includes construction of a bridge over I-25, north and southbound on and off-ramps, bridge over the BNSF railroad tracks, relocation of a segment of the East Frontage Road, and connection to the relocated West Frontage Road from Tomah Road to the new interchange.

#### US Hwy 85 Improvements (Highlands Ranch Pkwy to County Line Road - \$1,500,000 One-Time

This project will improve safety, mobility, and traffic operations by widening and reconstructing a segment of US Hwy 85 (South Santa Fe Drive) from Highlands Ranch Parkway, extending north of the C-470 Interchange to Dad Clark Gulch (which is located approximately 1,200 feet north of County Line Road). Major US Hwy 85 intersection improvements will occur at Highlands Ranch Parkway, Town Center Drive, Blakeland Drive, and the C-470 Interchange ramps and at County Line Road. Funding is needed to address conditions during construction, additional utility location and coordination, as well as account for unforeseen project costs related to utility delays.

#### Transportation Demand Management (TDM) Partnership Projects - \$100,000 One-Time

Funding is being requested to provide Transportation Demand Management (TDM) partnership projects with various municipalities and local metro districts within Douglas County. There is a renewed emphasis at the state and regional levels to reduce travel demand through various strategies. TDM will encompass a broad spectrum of strategies aimed at providing travelers choices in how, when, and if they travel. Funds set aside will provide the needed matching funds to partner and implement TDM strategies in the County. Projects and programs will be evaluated on an individual basis and will focus on providing travelers with effective choices to improve travel reliability.







# 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 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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
<b>1 Beginning Fund Balance</b>	<b>\$19,432,088</b>	<b>\$37,483,164</b>	<b>\$37,889,406</b>	<b>\$37,889,406</b>	<b>\$5,537,545</b>	<b>\$6,091,065</b>	<b>\$26,773,565</b>	<b>\$48,239,965</b>	<b>\$70,698,365</b>
<b><u>Revenues</u></b>									
2 Taxes	\$19,625,844	\$19,743,800	\$19,743,800	\$19,431,000	\$19,703,520	\$20,432,500	\$21,216,400	\$22,208,400	\$23,247,900
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Earnings on Investments	390,470	0	0	600,000	600,000	500,000	500,000	500,000	500,000
5 Other Revenues	0	0	0	0	0	0	0	0	0
6 Transfers In	0	0	0	0	0	0	0	0	0
<b>7 Total Revenues and Transfers In</b>	<b>\$20,016,314</b>	<b>\$19,743,800</b>	<b>\$19,743,800</b>	<b>\$20,031,000</b>	<b>\$20,303,520</b>	<b>\$20,932,500</b>	<b>\$21,716,400</b>	<b>\$22,708,400</b>	<b>\$23,747,900</b>
<b><u>Expenditures by Function</u></b>									
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	204,205	0	8,009	8,009	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	1,354,790	1,605,000	1,605,000	1,605,000	0	0	0	0	0
17 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
18 Capital Projects/Re-Appropriation	0	50,760,540	50,769,852	50,769,852	0	0	0	0	0
19 Contingency	0	0	0	0	0	0	0	0	0
20 Transfer Out - General Fund	0	0	0	0	250,000	250,000	250,000	250,000	250,000
21 Recommended New Requests - One-Time					19,500,000				
<b>22 Total Expenditures and Transfers Out</b>	<b>\$1,558,995</b>	<b>\$52,365,540</b>	<b>\$52,382,861</b>	<b>\$52,382,861</b>	<b>\$19,750,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>
23 Change In Fund Balance	18,457,318	(32,621,740)	(32,639,061)	(32,351,861)	553,520	20,682,500	21,466,400	22,458,400	23,497,900
<b>24 Ending Fund Balance</b>	<b>\$37,889,406</b>	<b>\$4,861,424</b>	<b>\$5,250,345</b>	<b>\$5,537,545</b>	<b>\$6,091,065</b>	<b>\$26,773,565</b>	<b>\$48,239,965</b>	<b>\$70,698,365</b>	<b>\$94,196,265</b>
<b><u>Fund Balance Detail</u></b>									
25 Non-spendable Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Restricted Fund Balance - Required Per Policy	32,821,740	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
27 Restricted Fund Balance - Available	5,067,666	4,661,424	5,050,345	5,337,545	5,891,065	26,573,565	48,039,965	70,498,365	93,996,265
28 Committed Fund Balance	0	0	0	0	0	0	0	0	0
29 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
<b>30 Ending Fund Balance</b>	<b>\$37,889,406</b>	<b>\$4,861,424</b>	<b>\$5,250,345</b>	<b>\$5,537,545</b>	<b>\$6,091,065</b>	<b>\$26,773,565</b>	<b>\$48,239,965</b>	<b>\$70,698,365</b>	<b>\$94,196,265</b>

Douglas County Government  
2024 Transportation Infrastructure Sales and Use Tax Fund Recommended New Requests

Project	Request Description	One-Time Amount	Ongoing Amount
801505	Lincoln Avenue (Jordan Road to Parker Road)	\$9,000,000	
801507	Safer Main Streets Projects - C-470 Trail over University Blvd	1,500,000	
801508	I-25 / Lincoln Avenue Interchange	1,000,000	
801509	Colorado Department of Transportation (CDOT) Bustang / Mobility Hub - Lone Tree	1,000,000	
801512	Crystal Valley Parkway / I-25 Interchange - Castle Rock	7,000,000	
<b>Transportation Infrastructure Sales and Use Tax Fund</b>		<b>\$19,500,000</b>	<b>\$0</b>

## TRANSPORTATION INFRASTRUCTURE SALES AND USE TAX FUND

\$19,500,000 One-Time

### Lincoln Avenue – Jordan Road to Parker Road - \$9,000,000 One-Time

Budget is needed to partner with the Town of Parker to widen and improve access along Lincoln Avenue between Jordan Road and Parker Road (SH 83). The Town is managing this multi-modal transportation improvement project, which is anticipated to cost over \$20 million; construction is scheduled to begin in 2024.

### Safer Main Street – C-470 Trail over University Blvd - \$1,500,000 One-Time

Additional budget is required to advance safety and operational improvements for the C-470 Trail over University Blvd. In addition to construction, funds will be used for the redesign needed to avoid impacts to Denver Waters' major waterline easement, utility relocations, and right-of-way acquisitions. The objective of the project is to construct a bridge to carry bicyclists and pedestrians that utilize the C-470 Trail over University Blvd. The proposed bridge will replace the existing at-grade intersection configuration, which currently requires users to make four separate roadway crossings, thus improving safety and user experience on this regional multi-modal trail. The C-470 Trail is a Colorado Department of Transportation (CDOT) asset and will continue to be owned, operated, and maintained by CDOT including those elements constructed as part of this project.

### I-25 / Lincoln Avenue Interchange - \$1,000,000 One-Time

Budget includes funding to advance NEPA, preliminary and final design associated with improving Lincoln Avenue between Park Meadows Drive and Oswego Street. This request also proposes improvements at the I-25 Interchange. The project includes multi-modal, safety, and traffic operational improvements at the existing closely spaced intersections (at Havana Street and at the I-25 ramps). The County is assisting the City of Lone Tree who is managing this project. Construction is anticipated to occur in phases, with the first construction phase anticipated to begin in 2027.

### CDOT Bustang / Mobility Hub – Lone Tree - \$1,000,000 One-Time

New funding of \$1,000,000 is requested to partner with City of Lone Tree and CDOT to design and construct a "mobility hub" in Lone Tree for CDOT's Bustang. Mobility Hubs are transportation centers at select locations that emphasize multimodal options, seamless mode-to-mode transitions, real-time passenger information, passenger convenience, and opportunities to create transit-friendly development in surrounding areas. This transit improvement consists of constructing slip ramps along the I-25 northbound off-ramp and southbound on-ramp for use by Bustang transit services, as well as constructing a pedestrian bridge over I-25 to connect the two transit stops. Coordination between the I-25 Mobility Hub Project and the I-25/Lincoln Interchange Project (Advancing Lincoln Avenue) is essential to ensure compatibility between the two improvement projects.

### Crystal Valley Parkway / I-25 Interchange - Castle Rock- \$7,000,000 One-Time

The request is to partner with the Town of Castle Rock to construct a new interchange at I-25 and Crystal Valley Parkway. The project will improve safety and mobility in the surrounding community and provide a key regional transportation link from I-25 to southern Castle Rock and Douglas County. The interchange includes

construction of a bridge over I-25, north and southbound on- and off-ramps, a bridge over the BNSF railroad tracks, relocation of a segment of the East Frontage Road and connection to the relocated West Frontage Road from Tomah Road to the new interchange.





The background image shows the exterior of the Robert J. Christensen Justice Center, a brick building with large windows. In front of the building are two flagpoles. The left pole flies the United States flag, and the right pole flies the Colorado state flag and a blue flag with a white emblem. The sky is blue with scattered white clouds. A green semi-transparent overlay covers the middle portion of the image, containing the title and a paragraph of text.

# 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 J. CHRISTENSEN JUSTICE CENTER AND RELATED FACILITIES.



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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
<b>1 Beginning Fund Balance</b>	<b>\$ 32,938,171</b>	<b>\$ 25,977,484</b>	<b>\$ 29,355,836</b>	<b>\$ 29,355,836</b>	<b>\$ 13,125,951</b>	<b>\$ 5,199,041</b>	<b>\$ 4,427,441</b>	<b>\$ 3,528,341</b>	<b>\$ 2,498,841</b>
<b><u>Revenues</u></b>									
2 Taxes	\$ 27,258,117	\$ 28,006,250	\$ 28,006,250	\$ 26,987,500	\$ 27,366,000	\$ 28,378,440	\$ 29,467,175	\$ 30,844,950	\$ 32,288,725
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Charges for Services	48,700	0	0	0	0	0	0	0	0
5 Earnings on Investments	429,153	400,000	400,000	400,000	300,000	400,000	300,000	200,000	200,000
6 Other Revenues	0	0	0	0	0	0	0	0	0
<b>7 Total Revenues and Transfers In</b>	<b>\$ 27,735,970</b>	<b>\$ 28,406,250</b>	<b>\$ 28,406,250</b>	<b>\$ 27,387,500</b>	<b>\$ 27,666,000</b>	<b>\$ 28,778,440</b>	<b>\$ 29,767,175</b>	<b>\$ 31,044,950</b>	<b>\$ 32,488,725</b>
<b><u>Expenditures by Function</u></b>									
8 Supplies	\$ 23,740	\$ 0	\$ 60,100	\$ 60,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9 Controllable Assets	311,234	1,376,300	1,613,519	1,613,519	200,000	0	0	0	0
10 Purchased Services	31,978	0	23,948	23,948	0	0	0	0	0
11 Fixed Charges	355,637	398,300	398,300	398,300	437,373	474,600	502,100	532,500	560,000
12 Grants, Contributions, indemnities	0	0	0	0	0	0	0	0	0
13 Debt Service (Lease Payment)	0	0	0	0	0	0	0	0	0
14 Intergovernmental Support	5,504	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
15 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
16 Capital Outlay	2,028,897	3,604,787	11,218,418	11,218,418	2,680,000	0	0	0	0
17 Contingency	0	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
18 Transfers Out:									
19 To General Fund	28,561,315	29,511,700	30,041,100	30,041,100	27,420,300	28,432,740	29,521,475	30,899,250	32,343,025
20 Total Transfers Out	28,561,315	29,511,700	30,041,100	30,041,100	27,420,300	28,432,740	29,521,475	30,899,250	32,343,025
21 Recommended New Requests - One-Time					4,202,537				
22 Recommended New Requests - Transfer Out to General Fund - One Time					10,000				
23 Recommended New Requests - Transfer Out to General Fund - Ongoing					380,700	380,700	380,700	380,700	380,700
<b>24 Total Expenditures and Transfers Out</b>	<b>\$ 31,318,305</b>	<b>\$ 35,153,087</b>	<b>\$ 43,617,385</b>	<b>\$ 43,617,385</b>	<b>\$ 35,592,910</b>	<b>\$ 29,550,040</b>	<b>\$ 30,666,275</b>	<b>\$ 32,074,450</b>	<b>\$ 33,545,725</b>
25 Change In Fund Balance	(3,582,335)	(6,746,837)	(15,211,135)	(16,229,885)	(7,926,910)	(771,600)	(899,100)	(1,029,500)	(1,057,000)
<b>26 Ending Fund Balance</b>	<b>\$ 29,355,836</b>	<b>\$ 19,230,647</b>	<b>\$ 14,144,701</b>	<b>\$ 13,125,951</b>	<b>\$ 5,199,041</b>	<b>\$ 4,427,441</b>	<b>\$ 3,528,341</b>	<b>\$ 2,498,841</b>	<b>\$ 1,441,841</b>
<b><u>Fund Balance Detail</u></b>									
27 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
28 Restricted Fund Balance - Required Per Policy	10,792,797	3,157,100	3,157,100	10,665,660	3,508,200	3,736,900	3,976,200	4,141,500	3,228,900
29 Restricted Fund Balance - Available	18,563,039	16,073,547	10,987,601	2,460,291	1,690,841	690,541	(447,859)	(1,642,659)	(1,787,059)
30 Committed Fund Balance	0	0	0	0	0	0	0	0	0
31 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
<b>32 Ending Fund Balance</b>	<b>\$ 29,355,836</b>	<b>\$ 19,230,647</b>	<b>\$ 14,144,701</b>	<b>\$ 13,125,951</b>	<b>\$ 5,199,041</b>	<b>\$ 4,427,441</b>	<b>\$ 3,528,341</b>	<b>\$ 2,498,841</b>	<b>\$ 1,441,841</b>

Douglas County Government  
2024 Justice Center Sales and Use Tax Fund Recommended New Requests

Division/Project	Request Description	One-Time Amount	Ongoing Amount
33210	Justice Center Fund Operating Transfer	\$10,000	\$380,700
33215	Scissor Lift - Motorized	29,000	
Justice Center Security Improvements			
33215	Security Equipment - Camera Upgrade / Replacements	132,000	
Interior Office Improvements			
33215	Carpet Replacement	91,500	
33215	Conference Room Chair Replacements	8,500	
33215	Bookings Office / Cubicle Furniture Replacements	18,500	
33215	Dispatch Services - Furniture Replacements	14,500	
33215	Detention Lobby Expansion	615,000	
33215	District Attorney Office Remodel	1,364,537	
33215	Records Expansion	389,000	
	<i>Subtotal - Office Improvements</i>	<i>2,501,537</i>	
Internal Building Maintenance			
33215	Liebert Building Automation System Upgrade	12,500	
33215	Jail Intercom System Replacement Parts	35,000	
33215	Interruptible Power Supply (UPS) Replacement - Dispatch	17,000	
33215	Elevator Modernization	575,000	
33215	Fire Panel Replacement at Highland Ranch Sheriff's Substation	4,500	
	<i>Subtotal - Internal Building Maintenance</i>	<i>644,000</i>	
External Building Maintenance			
33215	Roof Replacement - Phase VIII	208,000	
33215	Parking Lot / Garage Resurfacing	649,500	
33215	Parking Garage Wall Repairs	38,500	
	<i>Subtotal - External Building Maintenance</i>	<i>896,000</i>	
<b>Justice Center Sales and Use Tax Fund Total</b>		<b>\$4,212,537</b>	<b>\$380,700</b>

## JUSTICE CENTER SALES AND USE TAX FUND

\$4,212,537 One-Time; \$380,700 Ongoing

### Justice Center Fund Operating Transfer - \$10,000 One-Time; \$380,700 Ongoing

The budget includes an operating transfer from the Justice Center Sales and Use Tax Fund of \$390,700 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. The one-time components of the associated requests directly relate to the functions designated in the Justice Center Fund ballot language.

### Motorized Scissor Lift - \$29,000 One-Time

Facilities maintenance staff is requesting to purchase a motorized scissor lift that will increase work effectiveness and efficiency at the Justice Center. The lift is compact in size, uses minimal floor space yet accesses heights that are currently difficult to reach and maintain.

## **Justice Center Security Improvements**

### Security Equipment – Camera Replacements \$132,000 One-Time

The budget includes \$132,000 one-time funding to replace cameras within the Justice Center facility to include the areas of booking, medical, contact visit, sally port, and K-pod. The current models are being discontinued, and once they fail, staff will no longer be able to make repairs. Camera replacement is needed to ensure monitoring of the jail, thus ensuring the safety and security of the officers and inmate population.

## **Interior Office Improvements**

### Carpet Replacement / Chair Replacement - \$100,000 One-Time

The budget includes \$91,500 to replace tattered, split, and fraying carpet in the Community Justice Services and Emergency Management offices. An additional \$8,500 is needed to replace twenty chairs in the DCSO conference room. The current chairs are worn and not conducive to the work being performed by staff utilizing the work area.

### Booking Office Remodel – Cubicle/Furniture Replacements - \$18,500 One-Time

The budget includes \$18,500 for the Bookings Unit to replace cubicles and purchase new / additional furniture. The current cubicles are not ergonomically accommodating or conducive for the work being performed by the Booking employees.

### Dispatch Services – Supervisor Furniture Replacements - \$14,500 One-Time

Budget includes \$14,500 to purchase new furniture in the Dispatch supervisor office. The current office does not have ergonomically sufficient furniture, and due to the emergency support work being performed, an updated room design is needed at this time.

### Detention Lobby Expansion - \$615,000 One-Time

The budget includes \$615,000 for the expansion of the DCSO lobby control area. The remodeling plan consists of enlarging the space to accommodate additional personnel, bullet-resistant protected surroundings, pass through drawers, electronic speakers, and Kevlar panels. The lobby control area has not been renovated since 1998.

### District Attorney Office Remodel - \$1,364,537 One-Time

\$1,364,537 of budget is being requested for the remodeling of unused space and furniture purchases for the newly established 23<sup>rd</sup> Judicial District coming to Douglas County in fiscal year 2025.

Remodeling of the existing space would accommodate the projected increase in on-site staff, additional management positions, and additional workspace that allows for future growth.

#### Records Division Expansion - \$389,000 One-Time

The budget includes \$389,000 for expansion of the service counter within the records division of the DCSO. The remodeling plans will increase employee efficiencies and allow for future growth while providing a better customer service experience for the citizens of Douglas County.

### **Internal Building Maintenance**

#### Liebert Building Automaton System Upgrade - \$12,500 One-Time

Additional budget is being requested to upgrade the current Liebert Building Automation System that is critical for the cooling of the 911 Dispatch and county server room in the Justice Center building. Currently, the units only have one alarm point that does not indicate critical parameters that allow staff to diagnose problems.

#### Jail Intercom System Replacement Parts - \$35,000 One-Time

The budget includes \$35,000 to purchase back-up inventory for the Harding intercom system within the Detentions unit at the Justice Center. Additional parts allow staff to complete repairs in a timely manner, thus ensuring safety and security of the officers and inmate population.

#### Uninterruptible Power Supply Replacement- Dispatch Services - \$17,000 One-Time

\$17,000 of additional funding is necessary to procure Uninterruptible Power Supply batteries for replacement in the 911 Dispatch unit. The batteries are to be replaced every 4 years and are scheduled for replacement to avoid any equipment damage and any interruptions to their operations.

#### Elevator Modernization - \$575,000 One-Time

Budget of \$575,000 is needed to upgrade elevators at the Justice Center. The elevators have been in service for eighteen years and the modernization comes with current technology, components, and software that will allow them to work according to industry standards.

#### Fire Panel Replacement at the Highlands Ranch Sheriff's Substation – One-Time \$4,500

The budget includes \$4,500 for additional fire panel radios at the Highlands Ranch Sheriff's Substation. This addition will allow the County to meet current National Fire Protection Association codes. The current phone lines are unstable and causing frequent communication issues.

### **External Building Maintenance**

#### Roof Replacement Phase IV- \$208,000 One-Time

The roof replacement at the Justice Center is expected to last eight years. The existing twenty-one-year-old roof is being replaced with modern roofing products, to prevent costly leaks.

#### Parking Lot Resurfacing - \$649,500 One-Time

The budget includes \$649,500 for the mill and overlay of the west main parking lot at the Justice Center. It has been over fifteen years since the last resurfacing and failure to install new asphalt will lead to increased maintenance costs due to deteriorating asphalt and potholes causing damage to public and County vehicles.

#### Parking Garage Wall Repairs - \$38,500 One-Time

Additional budget funding is needed to complete repairs on the garage walls located at the Justice Center. Due to the garage age, now twelve years old, the walls and joints have moved causing caulking to split. Failure to complete the needed repairs could result in continued deterioration of the concrete structure; thus, potentially causing safety concerns for staff.


#### Parking Lot Resurfacing - \$649,500 One-Time

The budget includes \$649,500 for the mill and overlay of the west main parking lot at the Justice Center. It has been over fifteen years since the last resurfacing and failure to install new asphalt will lead to increased maintenance costs due to deteriorating asphalt and potholes causing damage to public and County vehicles.

#### Parking Garage Wall Repairs - \$38,500 One-Time

Additional budget funding is needed to complete repairs on the garage walls located at the Justice Center. Due to the garage age, now twelve years old, the walls and joints have moved causing caulking to split. Failure to complete the needed repairs could result in continued deterioration of the concrete structure; thus, potentially causing safety concerns for staff.





# Rueter-Hess Recreational Area Fund

THIS FUND IS USED TO ACCOUNT FOR FUNDS RECEIVED AND DISBURSED IN SUPPORT OF OPERATING AND MANAGING THE REUTER-HESS RESERVOIR.

**Douglas County Government**  
**Rueter-Hess Recreation Area Fund (Fund 245)**  
**Fund Summary**

	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
1 <b>Beginning Fund Balance</b>	\$ 0	\$ 0	\$ 0	\$ 2,257,234	\$ 2,346,019	\$ 2,428,116	\$ 2,486,755	\$ 2,521,144
<b><u>Revenues</u></b>								
2 Intergovernmental	\$ 0	\$ 0	\$ 2,413,628	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000
3 Earnings on Investments	0	0	14,121	15,000	15,000	15,000	15,000	15,000
4 Other Revenues	0	0	0	30,000	30,000	30,000	30,000	30,000
5 Transfer-In Parks & Open Space Fund			250,000	250,000	250,000	250,000	250,000	250,000
6 <b>Total Revenues and Transfers In</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,677,749</b>	<b>\$ 915,000</b>	<b>\$ 915,000</b>	<b>\$ 915,000</b>	<b>\$ 915,000</b>	<b>\$ 915,000</b>
<b><u>Expenditures by Function</u></b>								
7 Personnel	\$ 0	\$ 0	\$ 360,515	\$ 701,715	\$ 722,903	\$ 746,361	\$ 770,611	\$ 795,682
8 Supplies	0	0	5,000	5,000	5,000	5,000	5,000	5,000
9 Controllable Assets	0	0	0	0	0	0	0	0
10 Purchased Services	0	0	50,000	53,000	50,000	50,000	50,000	50,000
11 Building Materials	0	0	0	0	0	0	0	0
12 Fixed Charges	0	0	5,000	16,500	5,000	5,000	5,000	5,000
13 Intergovernmental Support	0	0	0	0	0	0	0	0
14 Capital	0	0	0	0	0	0	0	0
15 Contingency	0	0	0	50,000	50,000	50,000	50,000	50,000
16 Recommended New Requests - One-Time				0	0	0		
17 <b>Total Expenditures and Transfers Out</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 420,515</b>	<b>\$ 826,215</b>	<b>\$ 832,903</b>	<b>\$ 856,361</b>	<b>\$ 880,611</b>	<b>\$ 905,682</b>
18 Change In Fund Balance	0	0	2,257,234	88,785	82,097	58,639	34,389	9,318
19 <b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,257,234</b>	<b>\$ 2,346,019</b>	<b>\$ 2,428,116</b>	<b>\$ 2,486,755</b>	<b>\$ 2,521,144</b>	<b>\$ 2,530,462</b>
<b><u>Fund Balance Detail</u></b>								
20 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21 Restricted Fund Balance - Required Per Policy	0	0	170,681	81,000	81,000	81,000	81,000	81,000
22 Restricted Fund Balance - Available	0	0	2,086,553	2,265,019	2,347,116	2,405,755	2,440,144	2,449,462
23 Committed Fund Balance	0	0	0	0	0	0	0	0
24 <b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,257,234</b>	<b>\$ 2,346,019</b>	<b>\$ 2,428,116</b>	<b>\$ 2,486,755</b>	<b>\$ 2,521,144</b>	<b>\$ 2,530,462</b>

\* Supplemental Pending November 2023





# Parks and 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 INITIALLY APPROVED BY VOTERS IN NOVEMBER 1994 AND MOST RECENTLY EXTENDED BY VOTERS IN NOVEMBER 2022. MONIES ARE DESIGNATED FOR THE ACQUISITION, ADMINISTRATION, PLANNING, DEVELOPMENT AND CONSTRUCTION, OPERATIONS, AND MAINTENANCE OF PARKS, TRAILS HISTORIC RESOURCES AND OPEN SPACE.

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
1 <b>Beginning Fund Balance</b>	<b>\$ 25,920,403</b>	<b>\$ 31,867,557</b>	<b>\$ 33,822,255</b>	<b>\$ 33,822,255</b>	<b>\$ 43,518,964</b>	<b>\$ 49,135,030</b>	<b>\$ 61,940,655</b>	<b>\$ 75,276,147</b>	<b>\$ 88,924,844</b>
<b><u>Revenues</u></b>									
2 <i>Taxes</i>	\$ 15,931,033	\$ 16,081,828	\$ 19,044,250	\$ 18,351,500	\$ 18,608,810	\$ 19,297,339	\$ 20,037,679	\$ 20,974,536	\$ 21,956,333
3 <i>Intergovernmental</i>	0	0	0	0	0	0	0	0	0
4 <i>Charges for Services</i>	0	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000
5 <i>Earnings on Investments</i>	610,074	200,000	275,000	1,156,000	400,000	300,000	300,000	300,000	300,000
6 <i>Other Revenues</i>	152,550	30,000	80,000	80,000	85,000	85,000	85,000	85,000	85,000
7 <i>Transfer In</i>									
8 <i>Parks Sales and Use Tax Fund</i>	0	0	3,687,322	3,687,322	0	0	0	0	0
9 <i>Debt Service</i>	0	91,473	91,473	91,473	0	0	0	0	0
10 <i>Capital Replacement Fund</i>	95,000	0	0	0	0	0	0	0	0
11 <i>Total Transfers In</i>	<u>95,000</u>	<u>91,473</u>	<u>3,778,795</u>	<u>3,778,795</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12 <b>Total Revenues and Transfers In</b>	<b>\$ 16,788,657</b>	<b>\$ 16,403,301</b>	<b>\$ 23,203,045</b>	<b>\$ 23,391,295</b>	<b>\$ 19,118,810</b>	<b>\$ 19,707,339</b>	<b>\$ 20,447,679</b>	<b>\$ 21,384,536</b>	<b>\$ 22,366,333</b>
<b><u>Expenditures by Function</u></b>									
13 <i>Personnel</i>	\$ 839,621	\$ 1,156,959	\$ 1,156,959	\$ 1,156,959	\$ 1,140,665	\$ 1,183,284	\$ 1,226,028	\$ 1,270,393	\$ 1,316,441
14 <i>Supplies</i>	135,776	623,330	598,330	598,330	423,330	468,330	468,330	468,330	468,330
15 <i>Controllable Assets</i>	1,049	0	26,610	26,610	0	0	0	0	0
16 <i>Purchased Services</i>	446,071	2,765,800	2,559,887	2,559,887	940,400	579,300	579,300	940,800	940,800
17 <i>Fixed Charges</i>	201,676	239,259	239,259	239,259	177,579	231,000	243,729	259,916	280,369
18 <i>Intergovernmental Support</i>	2,848,988	2,713,100	3,813,350	3,813,350	3,726,776	3,875,800	4,030,800	4,232,400	4,444,100
19 <i>Capital Outlay</i>	1,334,195	17,500	5,027,239	5,027,239	0	0	0	0	0
20 <i>Vehicle Replacements</i>	50,597	0	122,952	122,952	0	0	0	0	0
21 <i>Contingency</i>	0	150,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000
22 <i>Transfers Out:</i>									
23 <i>Debt Service Fund for Series 2012</i>	3,028,835	0	0	0	0	0	0	0	0
24 <i>Rueter Hess Recreation Area</i>	0	0	0	0	250,000	250,000	250,000	250,000	250,000
<i>Total Transfers Out</i>	<u>3,028,835</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
25 <i>Recommended New Requests - One-Time</i>					6,529,994				
26 <i>Recommended New Requests - Ongoing</i>					214,000	214,000	214,000	214,000	214,000
27 <b>Total Expenditures and Transfers Out</b>	<b>\$ 8,886,805</b>	<b>\$ 7,665,948</b>	<b>\$ 13,694,586</b>	<b>\$ 13,694,586</b>	<b>\$ 13,502,744</b>	<b>\$ 6,901,714</b>	<b>\$ 7,112,187</b>	<b>\$ 7,735,839</b>	<b>\$ 8,014,040</b>
28 <i>Change In Fund Balance</i>	7,901,852	8,737,353	9,508,459	9,696,709	5,616,066	12,805,625	13,335,492	13,648,697	14,352,293
29 <b>Ending Fund Balance</b>	<b>\$ 33,822,255</b>	<b>\$ 40,604,910</b>	<b>\$ 43,330,714</b>	<b>\$ 43,518,964</b>	<b>\$ 49,135,030</b>	<b>\$ 61,940,655</b>	<b>\$ 75,276,147</b>	<b>\$ 88,924,844</b>	<b>\$ 103,277,137</b>
<b><u>Fund Balance Detail</u></b>									
30 <i>Non-spendable Fund Balance</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
31 <i>Restricted Fund Balance - Required Per Policy</i>	11,552,632	9,394,458	11,227,831	11,227,831	11,703,665	11,043,562	11,064,610	11,126,975	11,154,795
32 <i>Restricted Fund Balance - Available</i>	22,269,623	31,210,452	32,102,883	32,291,133	37,431,365	50,897,093	64,211,537	77,797,869	92,122,342
33 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
34 <i>Assigned Fund Balance</i>	0	0	0	0	0	0	0	0	0
35 <b>Ending Fund Balance</b>	<b>\$ 33,822,255</b>	<b>\$ 40,604,910</b>	<b>\$ 43,330,714</b>	<b>\$ 43,518,964</b>	<b>\$ 49,135,030</b>	<b>\$ 61,940,655</b>	<b>\$ 75,276,147</b>	<b>\$ 88,924,844</b>	<b>\$ 103,277,137</b>



Douglas County Government  
2024 Parks and Open Space Sales and Use Tax Fund Recommended New Requests

Division/Project	Request Description	FTE	One-Time Amount	Ongoing Amount
Historic Resources				
53600	State Historical Grant Cash Match awarded to Schweiger Ranch Foundation		\$14,144	
53600	Douglas County Rockshelter Interpretive Signage		10,000	
53600	Evans Homestead restore to Original Character		350,000	
53600	Miksch-Helmer Cabin Continued Restoration		62,500	
53600	Bayou Gulch Assessment		1,500	
53600	William Converse Ranch Restore Chicken Coop		150,000	
53600	Lightning Protection Installation on Six Sites		36,000	
53600	Exterior Paint and Siding Replacement		85,000	
53600	Spring Valley School Stabilization		500,000	
53600	Columbine Open Space Barn Restoration		154,850	
53600	Contracted Services for Repository		75,000	
	Total Historic Resources		1,438,994	
Open Space				
53500	Open Space Vehicle Replacements		210,000	
53500	Forest Management		350,000	
53500	Two Open Space Rangers	2.00		\$ 214,000
53500	Seasonal Open Space Staffing		136,000	
53500	Three e-Bikes for Open Space Patrol		20,000	
53500	Transportation Rental		6,000	
53500	Accessibility Improvements		50,000	
53500	Sandstone Ranch Phase II		50,000	
53500	Astronomical Observatory		100,000	
	Total Open Space	2.00	922,000	214,000



Douglas County Government  
2024 Parks and Open Space Sales and Use Tax Fund Recommended New Requests

Division/Project	Request Description	FTE	One-Time Amount	Ongoing Amount
Parks				
53100 (8% Admin)	Professional Services		800,000	
53100 (8% Admin)	Park Maintenance and Repairs		172,000	
53100 (8% Admin)	Capital Equipment		145,000	
53100 (8% Admin)	Non-Capital Equipment		12,000	
53100 (8% Admin)	Trail Resurfacing at Bluffs		450,000	
53100 (8% Admin)	Synthetic Turf Rejuvenation		58,000	
53100 (8% Admin)	Ballfield Infield Renovation		150,000	
53100 (8% Admin)	Parking Lot Maintenance		200,000	
53100 (8% Admin)	Drinking Fountains		17,000	
53100 (8% Admin)	Fence Replacement		55,000	
53100 (8% Admin)	Picnic Tables Replacement		16,000	
53100 (8% Admin)	Playground Replacement Outreach		300,000	
53100 (8% Admin)	Tree Replacement		150,000	
53100 (8% Admin)	Macanta Regional Park		1,400,000	
53100 (8% Admin)	High Line Canal Conservancy		10,000	
	Total 8% Admin Funding for Parks Maintenance		3,935,000	
53650	Seasonal Parks Staffing		234,000	
<b>Parks and Open Space Sales and Use Tax Fund Total</b>		<b>2.00</b>	<b>\$ 6,529,994</b>	<b>\$ 214,000</b>

Douglas County 2024 Asset Replacement Requests - Open Space															
		Original Vehicle/Equipment Information				Age	Meter/Milea	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	Uplift Cost	Radio/Other Equipment Cost	Total Cost	Replacement Type
15040	53500	2015	FORD	F350	\$ 50,417	4.3	4.3	6.8		15.4	\$ 70,000	\$ 35,000		\$ 105,000	F350
12026	53500	2012	FORD	F350	\$ 37,266	5.0	3.8	6.3		15.1	\$ 70,000	\$ 35,000		\$ 105,000	F350
2024 Replacement Totals		2 Vehicles										\$ 210,000			
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 usefule life and at optimal resale value														
> 15	Overdue Replacement, Unit should be replaced as soon as possible														

## PARKS AND OPEN SPACE SALES & USE TAX FUND

\$6,529,994 One-time; \$214,000 Ongoing

### HISTORIC RESOURCES

#### State Historical Grant Cash Match, Schweiger Ranch Foundation - \$14,144 One-Time

In 2004, the Schweiger Ranch received historic landmark status by Douglas County and has been seeking grants to oversee the restoration, preservation, and master vision of the Ranch. Over the course of several years, via grant funding, the Schweiger Ranch Foundation has restored and stabilized the house and silo, along with the chicken coop, loafing shed and corrals. In addition, in 2015 the Foundation began the restoration of the tractor Shed, cistern and improvement to the site grading. Restoration of the property was deemed complete in the Fall of 2016. Recently, the Schweiger Ranch Foundation was awarded grant funding by the State Historical Society for the fabrication and installation of interpretive signage at the Ranch. The Foundation has requested a cash match of \$14,144 from Douglas County to cover the cost of the grant matching.

#### Douglas County Interpretive Signage – Rock shelter – One-Time \$10,000

In August 2019, a rock shelter was identified on the Macanta Regional Park property. In June 2023, the County received grant funding from the State Historical Society for the excavation of the rock shelter, with work expected to be complete late 2023 or early 2024. The final request for funding on the project is for interpretive signage along

the trails near the site to honor the tribes who have inhabited the area.

#### Evans Homestead - \$350,000 - One-Time

In 1873, Thomas N. Evans filed a Homestead Application for a 160-acre parcel of land where this house is located. After he filed his homestead application, he constructed a one-story frame house and took up permanent residency with his family and began making improvements, which included a cellar, stable, corrals, cultivated fields, and irrigation ditches. Evans was officially granted a Homestead Patent on February 23, 1883. On April 25, 2012, the Evans Homestead was listed on the National Register of Historic Places. The nominated homestead consists of buildings, structures, sites, and objects typical of ranching and homesteading on the eastern plains of Colorado. The earliest contributing structure dates from circa 1873, and the latest from 1960.

The County is currently self-funding approximately \$400,000 of work to stabilize the foundation, rebuild interior walls and floors, and add lightning protection to the structure. The budget request of \$350,000 will focus on all exterior siding, doors, and windows. This work will restore the exterior of the structure back to its original character.

#### Miksch-Helmer Cabin – \$62,500 - One-Time

Since 2014, the County has invested in the stabilization and restoration of this property. In 2018 the County was awarded a \$131,035 State Historical grant to focus on the replacement of the severely deteriorated sill logs, foundation restoration, and structural stabilization. The County self-funded site grading and the construction of a retaining wall to protect the structure from future erosion.

The 2024 requested funds of \$62,500 will be used to continue restoration work on the cabin including window and door

restoration, re-creation of the historic porch, siding repair and stabilization of the interior floor so that it is safe for public use.

#### Bayou Gulch Assessment - \$1,500 - One-Time

In 1977, staff from CDOT discovered artifacts at the Bayou Gulch Open Space site while surveying the northern part of the Palmer Divide in Douglas County. The artifacts date from 7,500 to 150 years old and the State considers this site “one of Colorado’s most remarkable archaeological finds.” The discovery led to extensive excavations in 1979 that produced 100,000 artifacts including projectile points, tools, ceramic sherds, and earth ovens.

The site remains in its original location where cultural materials were deposited over the course of about 10,000 years of prehistory. Reevaluation of the site in 2013 determined that Bayou Gulch retains significant subsurface cultural deposits and could contribute additional information significant to the interpretation of the regional prehistory.

The 2024 requested funds will help complete site evaluation and testing to understand the integrity of the site. Staff plans to apply for a Non-Competitive Archaeological Assessment grant in 2024 and the project could cost the County as little as \$1,500 for the cash match.

#### William Converse Ranch Chicken Coop Restoration - \$150,000 One-Time

The William Converse Ranch is significant for its association with early agriculture and ranching in Douglas County. The ranch was owned and operated by the Converse family from 1884 to 1951. The ranch includes two houses, a chicken coop, granary, and pump house. It is adjacent to a trailhead making it a highly visible and active historic resource.

Currently, the County is under contract to complete construction drawings to stabilize and restore the chicken coop. This current funding request will implement the work recommended in those construction documents that are to be delivered in Summer 2024.

#### Lightning Protection Installation of Six Sites – \$36,000 One-Time

After the loss of a historic barn at the Greenland Townsite due to lightning, lightning protection rods will be added to several structures to reduce the risk of being struck by lightning. The structures included in the project are Miksch-Helmer Cabin, Columbine Open Space Barn, Spring Valley School Site, William Converse Ranch House, Greenland Post Office, and Crull Hammond Cabin.

#### Exterior Paint and Siding Replacement - \$85,000 One-Time

After extended heavy rains in the area, several structures are beginning to show exterior wear and damage from the elements. To prevent further deterioration and potentially more extensive damage, some County structures need to be painted and rotted siding replaced. The structures included in the project are William Converse Ranch House, Spring Valley School, and Greenland Post Office.

#### Spring Valley School Stabilization - \$500,000 One-Time

The Spring Valley School’s historical significance is on the national, state, and local level. In 1978, the United States Department of the Interior listed the school on the National Register of Historic Places based on the following criteria: its association with educational development in Douglas County, Colorado; its role as a local community center; its position as a rural landmark; and its vernacular architecture.

In 2008, the Board of County Commissioners listed the school as a Douglas County Landmark. The property was nominated based on

the following six criteria: agricultural, architecture, education, exploration and settlement, social history, and transportation.

The County conducted a Historic Structure Assessment of the Spring Valley School property in 2013, which identified necessary improvements to the structures on site. Since that time, the County has invested in improvements to the structures, including the schoolhouse, coal shed, stable, and outhouse. Previous restoration work included restoration and stabilization of the coal shed roof, floor frame, and foundation. It also included stabilization of the stable foundation and restoration of the stable siding. During the project, additional structural restoration needs were identified and completed for the stable roof, the outhouse, and the schoolhouse roof.

The current budget request will include foundation work, exterior work, and removal of the second floor to restore the interior to a one-story schoolhouse. The project will also stabilize the schoolhouse to the extent that it may be used for public programming needs.

#### Columbine Open Space Barn Restoration - \$154,850 One-Time

Columbine Open Space was once a historic ranch and was purchased by the County in 1997. The property contains 390 acres of Conservation Easement and 321 acres of County owned property. The property includes a barn, creamery, outhouse, and a residence that was demolished in 1999. The site also has 150 acres, trail and trail head, public restrooms, and a picnic shelter.

This current budget request of \$154,850 will address restoration needs on the barn, including rebuilding the gables and window frames, restoring sliding barn doors, and increasing site security to prevent vandalism.

#### Contracted Services for Repository - \$75,000 - One-Time

Over the last six years, the Historic Resources program has demonstrated a level of success that has outpaced the capacity of the Curator. Essentially, the program consists of two major categories: historic resources and properties maintenance and Repository asset management. The workload related to either one category has grown to a level where the Curator must focus on one at the neglect of the other. Over the past two years, work has either focused on the Repository or property maintenance of historic structures in the County, which means priorities in either area is deferred from year to year. Therefore, staff proposes the addition of contracted professional services to support these needs.

### **OPEN SPACE**

#### Vehicle Replacements - \$210,000 – One-Time

Two vehicles are scheduled to be replaced in fiscal 2024. The cost to purchase two F350 trucks is \$140,000, with an estimated upfit cost of \$70,000. Total vehicle replacement is \$210,000.

#### Forest Management - \$300,000 - One-Time

The budget includes funding to secure a contractor to treat strategic forested areas and conduct wildfire mitigation activities on county-owned land. 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 DC to quickly deal with hazardous trees and pest outbreaks.

#### Two (2) Full-Time Rangers - \$214,000 - Ongoing

The budget includes funding for two full-time Land Management Specialists/Rangers at \$214,000 combined for the year. Over the



years the increasing quantity of trails and trailheads have led to the need for additional resources to ensure these areas are properly managed. The Open Space and Natural Resource Rangers are tasked with ensuring open space properties are properly maintained and regulated. Vandalism and users who do not follow rules and regulations continue to be an issue for other responsible open space users. These positions will help ensure the safety and security of County resources.

#### Seasonal Rangers and Natural Resource Specialists - \$136,000 – One-Time

The budget request is necessary to support the Open Space and Natural Resource program. Open Space needs help with keeping pace with increased wear and tear on properties due to factors such as extreme weather, increased use, and natural deterioration. Adding seasonal positions will help provide safety and security to our visitors. Over the years staff has seen a continued increase in complaints regarding dogs off leash, negative interactions between users, and an increase of vandalism and theft to vehicles on our properties. These positions will be used to enforce the rules and regulations and will help provide the safety and security our users expect.

#### E-Bikes - \$20,000 - One-Time

The budget includes one-time funding for the purchase three E-Bikes to continue to build relationships with trail users while promoting compatible, safe and an enjoyable passive recreational experience. An e-bike is a great tool for positively interacting with the community, and it is also very effective for patrolling Open Space trails. E-bikes would allow DC to cover much more ground than with a traditional bicycle, and rapidly respond to emergencies. The additional power provided by the e-bike would allow a Ranger to cover more trail without fatigue.

#### Transportation Rental – Natural Resources Education Field Trips - \$6,000 One-Time

The budget includes one-time funding to ensure that students can access Open Space properties. DC will partner with 10 school classes in 2024 to provide transportation, valued at \$600 per bus, so that students may learn about and experience stewardship of native landscapes, waterways, agricultural operations, geological features, wildlife habitats, and other natural and cultural resources that Douglas County has preserved. Most Douglas County schools no longer provide transportation for field trips, so students are losing the ability to develop connections to the natural world as well as the understanding and ethics that make them care for the land.

#### Accessibility Improvements - \$50,000 - One-Time

The budget includes one-time funding for upgrades to 2 trailheads, with improvements to parking and amenity access. Improvements include two van accessible concrete parking spaces and a concrete path to restrooms, trash, and picnic facilities (where applicable). Open Space will partner with Public Works Operations (and their contractor) to complete the work, which will save the County significant money.

#### Sandstone Phase II – Sandstone Ranch - \$50,000 - One-Time

The budget includes one-time funding for Phase II Sandstone trail expansion which will cover about five miles of new trails located in the silica mine area. There are several pre-construction steps that need to be taken, including: forest management to address public safety issues concerning hazardous fuels reduction as well as forest health and wildlife habitat improvements, Cultural and Natural resource study that is a mandated process for permitting prior to construction, informs management decisions for historic preservation and trail location, Trail alignment and flagging to identify trail route to maximize trail safety and sustainability.

Astronomical Observatory – Sandstone Ranch - \$100,000 One-Time  
One-Time funding is being requested for planning and phase II 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 objects in the dark sky environment that Sandstone Ranch offers. The Denver Astronomical Society has already donated at least 800 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.

## **PARKS**

### Other Professional Services - \$800,000 - One-Time

Budget request for \$800,000 is for contracted professional services to enhance public safety, build partnerships, ensure high-quality services, efficiently use taxpayer dollars, and effectively maintain existing resources.

Funds will be used for miscellaneous landscaping architectural services, engineering services, electrical services, arborist services, open space/native area mowing, concrete replacement, fencing (wood and wire) replacement, fishery management at Bingham Lake and Douglas County Sheriff's Office off-duty patrol. All services are contracted through a preferred vendor list that is bid out on a regular basis through the Douglas County Purchasing Division.

Many of these services speak directly to public safety, such as arborist services, concrete replacement, fencing replacement, and off-duty patrol. Also, these services are large in scope and require

specialized equipment purchases and training. Partnering with contracted professionals ensures that these resources are managed efficiently and economically.

### Park Maintenance and Repairs - \$172,000 – One-Time

Budget request includes enhancements to public safety, to ensure high-quality services, efficiently use taxpayer dollars, and effectively maintain existing resources. The materials in this request are essential to the safety and extended life of existing County assets, and include class 6 road base, infill rubber for synthetic fields, fencing, irrigation, mulching, etc. Funding this request ensures that staff can access the materials needed to effectively maintain all areas within our parks and trails system. These materials are essential to creating a safe and enjoyable environment for all users.

### Parks Admin – Non-Capital / Capital Equipment - \$157,000 One-Time

Budget includes \$145,000 for replacement of existing capital equipment that has met its useful life. Items include two 72" Mower/Snowplows with cabs, one 60" Zero Turn Mower, and one Ballfield Groomer. Non-capital assets totaling \$12,000 requested to be replaced include six turf trimmers, six blowers, two power brooms, and three turf edgers. Funding this request will enable County staff to perform their maintenance duties more efficiently, safely, and to a high standard

### Parks Admin – Trail Surfacing, Bluffs Regional Park - \$450,000 One-Time

\$450,000 one-time funding is being requested for resurfacing and correcting drainage issues to one mile of a 10-foot-wide soft surface trail at Bluffs Regional Park. This request includes design and engineering services. On an annual basis, Park Staff has spent 300

hours and \$19,000 on maintaining the Bluffs trail to provide a safe surface for trail users. Trail grading accounts for 150 hours of this time. This time and money have provided temporary repairs to address safety concerns following damage caused to the trail after heavy use and rainfall. It is anticipated that funding this request would decrease staff time to 90 hours. This is the second section of the trail to be repaired, and a third section is planned for 2025.

Bluffs is a very popular trail used by the public (equestrians, pedestrians, and cyclists), organizations holding races and exercise camps, and cross-county training by local high schools. As the busiest trail circuit in our system, it averages 500 users per day and is a hiking destination for people throughout the Denver Metro area. Bluffs is also part of the East-West trail system, providing connectivity from Highlands Ranch to Parker. Funding this project will address drainage concerns that cause unsafe conditions on this section of trail and decrease the amount of staff time and materials used to temporarily repair this section of trail. This investment will help the County maintain an existing asset to high-quality standards and reduce future costs, making the most of taxpayer dollars.

#### Synthetic Turf Rejuvenation - \$58,000 One-Time

Budget of \$58,000 for synthetic turf rejuvenation. This process cleans the fields infill, adds additional infill to level the entire playing surface, and helps stand turf fibers up, creating a safe playing surface for users, extending the life of the turf, and preventing the need to replace the field entirely. This project will include Fairgrounds Regional Park fields 5, 6 & 7 and Bayou Gulch Regional Park Fields 1 & 2, a total of 8.73 acres. A synthetic turf multipurpose field typically experiences 2,680 hours of use between practices and games and an estimated 1,439,360 people annually between players and spectators. In addition, these fields experience hundreds of

untracked hours of drop-in use from the community for recreation. Benefits of synthetic turf fields include their ability to handle this amount of play, playability during and immediately after inclement weather, and maintenance savings, including no irrigation costs. A synthetic turf field's life span is normally 8 -10 years, which can be achieved with grooming of the fibers and removal of trash and debris that accumulate. Funding this request ensures that the safety of these fields is enhanced, their lifespan is extended, and users continue to experience high-quality fields at Douglas County Parks.

#### Ballfield Infield Renovation - \$150,000 One-Time

\$150,000 in budget is being requested for DuPont and Whispering Pines Park. Over time with the strong winds that occur during the year, the infield material on baseball diamonds blows away. Additionally, the aggregate material breaks down through the regular usage of the field, leaving behind a material that is unsafe for play. The powdery material left behind does not promote proper drainage leading to more rain closures. Maintenance costs and staff time will be substantially less, with an improved playing surface as well. Through the process of material replacement, the surface will be safe for play and extend the usability of the fields by improving drainage. Dupont infield would receive 225 tons of infield material and Whispering Pines would receive 230 tons of infield mix. Both fields would be laser graded to ensure the proper drainage and interface with the outfield grass.

#### Parking Lot Maintenance - \$200,000 – One-time

Budget includes \$200,000 towards parking lot maintenance. Parks partners 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 our parking lots and sidewalks, eliminating any potential safety concerns with these improvements. County Engineering Staff coordinates all maintenance tasks with their designated contractors. Utilizing this partnership allows us to access bulk pricing, save staff time and money, and have safe and accessible parking lots and sidewalks.

#### Drinking Fountains - \$17,000 – One-Time

\$17,000 of new budget is needed at Bayou Gulch Regional Park and Highland Heritage Regional Park. Drinking fountains at Bayou Gulch and Highland Heritage need to be replaced and would be upgraded to include a water bottle filling station as well as a drinking fountain. Bayou Gulch would have one drinking fountain replaced, and Highland Heritage would have two replaced. Both Bayou Gulch and Highland Heritage are highly used parks hosting sporting events, exercise camps, and group gatherings in the shelters as well as normal community use of playgrounds and the park grounds in general. In 2023, for Highland Heritage, there are 540 field reservations between fields B, C, and D and shelter E, while Bayou Gulch has 543 reservations between the athletic spaces and shelter reservations. With the activity in the parks, providing a drinking fountain for park users is important to the overall enjoyment of the user. The bottle-filling feature also provides more access to those with disabilities who may not be able to use a traditional fountain. Investment in these three drinking fountains will provide safe drinking water for our many park users and provide easier access to those who cannot or do not wish to use a traditional fountain.

#### Fence Replacement - \$55,000 – One-Time

New budget of \$55,000 is being requested to replace 1,800 linear feet of fence and gates at Fairgrounds Regional Park dog off-leash

active area (Fairgrounds). The dog park at Fairgrounds is unique. The interior of the off-leash area is manicured bluegrass turf, whereas most dog parks in the metro area are dirt or native areas. Providing turf over dirt enhances the experience of our dog park users, both 2-legged and 4-legged. The lack of dust and mud make this dog park a highly used area with approximately 200 people and 300 dogs daily. The high volume of use and constant maintenance on and around the fence line has led to the fence being in disrepair. This fence is over 20 years old and is essential in containing the dogs within the off-leash area and providing a safe experience for all park users.

#### Picnic Table Replacements - \$16,000 – One-Time

New budget of \$16,000 is being requested for Challenger Regional Park. The picnic tables located in the shelters at Challenger need replacement. After approximately 15 years of use, the tables are structurally sound; however, the vinyl coating on the tabletops and seating benches is in poor condition, with areas in which it has peeled off or has been scratched off, leading to rusting and abrasive areas, which can scratch the user. While replacing these tables, this is an opportunity to upgrade tables to wheelchair-accessible tables. These shelters are reserved for birthdays, graduations and end-of-the-year parties, family and company gatherings and are also used as a shade structure for spectators watching sports in the athletic space nearby. Replacement of 15 tables in these shelters would provide an opportunity to install new tables that are wheelchair accessible while also addressing concerns with the deteriorated condition of the plastic coating on the tabletops and seating benches of the old tables.

#### Playground Replacement Outreach - \$300,000 One-Time

Budget Includes \$300,000 for playground structures throughout the County. This request will allow staff to make an informed decision on

the future replacement of the fourteen playground structures within parks, with future budget requests totaling \$5,250,000 over the next 6 years. The efforts of collecting input from the community and data will enable staff to actively pursue grant money as well as partnerships with businesses in the community.

#### Tree Replacement - \$150,000 One-Time

New budget of \$150,000 is needed to replace trees throughout the parks and trails system of Douglas County. For the past five years, we have experienced various challenging weather conditions, and an estimated 300 trees have been lost during this time. This number would be higher if winter watering was not implemented. Winter watering has been carried out by Parks Staff and through contracted services. Staff will plant 150 two-inch caliper trees annually for the next nine years, a total of 1,350 trees. Many of these trees can be planted during our volunteer events, like the one at Bayou Gulch Regional Park on October 22, 2022. This is a great opportunity to engage in partnerships with residents, schools, corporations, and faith-based communities across the County. Trees add beauty and are an essential natural resource to parks everywhere. Funding this request ensures that Douglas County parks are adequately populated with healthy trees.

#### Macanta Regional Park - \$1,400,000 – One-Time

\$1,400,000 of additional funding will be used towards the construction of Macanta Regional Park. Macanta Regional Park is located roughly one mile south of the intersection of Crowfoot Valley Road and Pradera Parkway. The project will begin in 2023 with Phase 1 and continue through 2025 to include approximately 12 miles of trail, three sets of challenge stairs, and a trailhead with parking for cars and trailers, shelters, and restrooms. The master plan calls for

5.9 miles of multiuse trail to be installed at 8-foot-wide with a \$265,232 cost per mile which includes earthwork, erosion and sediment control, seeding & mulching, trail signage, retaining walls concrete low water crossing and steel pedestrian foot bridge. The 6 miles of single-track trail installed at a four foot-width with a \$31,500 cost per mile. The 464-acre property was conveyed to Douglas County in 2007 through the development process and dedicated as parkland. With the Macanta neighborhood to the southwest, Cobblestone Ranch to the southeast, and Pradera to the East, Macanta Regional Park will provide trail connections for all neighborhoods. This project will also expand connectivity between Parker and Castle Rock. Due to its geographical position between the two towns, it is anticipated that Macanta Regional Park will be immensely popular and immediately see frequent use by equestrians, pedestrians, and cyclists alike. The property is also home to important historic and cultural resources, and this request will help protect these valuable resources.

#### High Line Canal Conservancy (HLCC) - \$10,000 – One-Time

Budget includes a \$10,000 contribution to the High Line Canal Conservancy (HLCC) for operations and tree maintenance. The High Line Canal is a historic 71-mile regional trail across 11 jurisdictions throughout the Denver Metro area, spanning from Roxborough to Green Valley Ranch. Partnership with the HLCC is vital as the canal transitions away from its original use as a water delivery system to recreational uses along the trail corridor. The High Line Canal no longer operates as a water delivery system, and the numerous cottonwood trees along the canal that are 75-100 years old have lost their main water source and are also towards the end of their natural life. These trees frequently grow over the trail and are highly susceptible to branch and trunk falls, creating a public safety issue



Seasonal Parks Staffing - \$234,000 One-Time

This request is for 25 3-month Seasonal Parks Technicians for the 2024 summer season. The seasonal staff's support during the busy summer months is instrumental in providing the help needed to maintain the County parks, trails and building grounds. The consequences of not funding this request will affect the district staff most as they will be taking on additional duties to meet BCC goals and objectives





# 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. VOTERS APPROVED EXTENDING THE 0.17% OPEN SPACE SALES AND USE TAX IN NOVEMBER 2022, GOING FORWARD ALL PORTIONS OF THE SALES AND USE TAX INCLUDING PARKS IS ACCOUNTED FOR IN THE PARKS AND OPEN SPACE SALES AND USE TAX FUND.



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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
<b>1 Beginning Fund Balance</b>	<b>\$5,460,088</b>	<b>\$3,291,285</b>	<b>\$5,886,615</b>	<b>\$5,886,615</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Revenues</u></b>									
2 Taxes	\$2,604,543	\$2,962,422	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Charges for Services	25,939	25,000	0	0	0	0	0	0	0
5 Earnings on Investments	97,015	75,000	0	0	0	0	0	0	0
6 Other Revenues	47,966	50,000	0	0	0	0	0	0	0
7 Transfers In - Open Space S&U Tax Fund	0	0	0	0	0	0	0	0	0
<b>8 Total Revenues and Transfers In</b>	<b>\$2,775,463</b>	<b>\$3,112,422</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Expenditures by Function</u></b>									
9 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 Supplies	26,132	0	0	0	0	0	0	0	0
11 Controllable Assets	12,109	10,000	0	0	0	0	0	0	0
12 Purchased Services	365,225	750,000	0	0	0	0	0	0	0
13 Grants, Contributions, Indemnities	0	0	0	0	0	0	0	0	0
14 Intergovernmental Support	19,000	0	0	0	0	0	0	0	0
15 Capital Outlay	1,911,458	1,920,000	0	0	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	15,012	0	0	0	0	0	0	0	0
20 Parks and Open Space Fund	0	0	5,886,615	5,886,615 *	0	0	0	0	0
<b>21 Total Transfers Out</b>	<b>15,012</b>	<b>0</b>	<b>5,886,615</b>	<b>5,886,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
22 Recommended New Requests - One-Time					0				
<b>23 Total Expenditures and Transfers Out</b>	<b>\$2,348,936</b>	<b>\$2,680,000</b>	<b>\$5,886,615</b>	<b>\$5,886,615</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
24 Change In Fund Balance	426,527	432,422	(5,886,615)	(5,886,615)	0	0	0	0	0
<b>25 Ending Fund Balance</b>	<b>\$5,886,615</b>	<b>\$3,723,707</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Fund Balance Detail</u></b>									
26 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
27 Restricted Fund Balance	5,886,615	3,723,707	0	0	0	0	0	0	0
28 Committed Fund Balance	0	0	0	0	0	0	0	0	0
29 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
<b>30 Ending Fund Balance</b>	<b>\$5,886,615</b>	<b>\$3,723,707</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

\* Final 2023 Budget to be amended in November 2023 Supplemental



# 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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
<b>1 Beginning Fund Balance</b>	<b>\$ 2,456,165</b>	<b>\$ 2,510,933</b>	<b>\$ 2,982,419</b>	<b>\$ 2,982,419</b>	<b>\$ 2,382,419</b>	<b>\$ 2,532,419</b>	<b>\$ 3,992,419</b>	<b>\$ 5,452,419</b>	<b>\$ 6,912,419</b>
<b><u>Revenues</u></b>									
2 Intergovernmental	\$ 1,668,899	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
3 Earnings on Investments	36,784	25,000	25,000	50,000	50,000	60,000	60,000	60,000	60,000
4 Other Revenues	0	0	0	0	0	0	0	0	0
<b>5 Total Revenues and Transfers In</b>	<b>\$ 1,705,682</b>	<b>\$ 1,325,000</b>	<b>\$ 1,325,000</b>	<b>\$ 1,350,000</b>	<b>\$ 1,450,000</b>	<b>\$ 1,460,000</b>	<b>\$ 1,460,000</b>	<b>\$ 1,460,000</b>	<b>\$ 1,460,000</b>
<b><u>Expenditures by Function</u></b>									
6 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
7 Supplies	0	0	0	0	0	0	0	0	0
8 Controllable Assets	0	0	0	0	0	0	0	0	0
9 Purchased Services	0	0	0	0	0	0	0	0	0
10 Fixed Charges	0	0	0	0	0	0	0	0	0
11 Grants, Contributions, Indemnities	1,121,834	0	0	0	0	0	0	0	0
12 Intergovernmental Support	20,000	300,000	300,000	300,000	0	0	0	0	0
13 Capital Outlay:									
14 Bluffs Regional Park	0	450,000	450,000	450,000	0	0	0	0	0
15 Macanta Regional Park	37,595	1,200,000	1,200,000	1,200,000	0	0	0	0	0
16 Contingency	0	0	0	0	0	0	0	0	0
17 Recommended New Requests - One-Time					1,300,000				
<b>18 Total Expenditures and Transfers Out</b>	<b>\$ 1,179,429</b>	<b>\$ 1,950,000</b>	<b>\$ 1,950,000</b>	<b>\$ 1,950,000</b>	<b>\$ 1,300,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
19 Change In Fund Balance	526,254	(625,000)	(625,000)	(600,000)	150,000	1,460,000	1,460,000	1,460,000	1,460,000
<b>20 Ending Fund Balance</b>	<b>\$ 2,982,419</b>	<b>\$ 1,885,933</b>	<b>\$ 2,357,419</b>	<b>\$ 2,382,419</b>	<b>\$ 2,532,419</b>	<b>\$ 3,992,419</b>	<b>\$ 5,452,419</b>	<b>\$ 6,912,419</b>	<b>\$ 8,372,419</b>
<b><u>Fund Balance Detail</u></b>									
21 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Restricted Fund Balance - Required Per Policy	787,500	50,000	182,500	185,000	195,000	196,000	196,000	196,000	196,000
23 Restricted Fund Balance - Available	2,194,919	1,835,933	2,174,919	2,197,419	2,337,419	3,796,419	5,256,419	6,716,419	8,176,419
24 Committed Fund Balance	0	0	0	0	0	0	0	0	0
25 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
<b>26 Ending Fund Balance</b>	<b>\$ 2,982,419</b>	<b>\$ 1,885,933</b>	<b>\$ 2,357,419</b>	<b>\$ 2,382,419</b>	<b>\$ 2,532,419</b>	<b>\$ 3,992,419</b>	<b>\$ 5,452,419</b>	<b>\$ 6,912,419</b>	<b>\$ 8,372,419</b>



Douglas County Government  
2024 Conservation Trust Fund Recommended New Requests

Division/Project	Request Description	One-Time Amount	Ongoing Amount
800725	Macanta Regional Park - Construction - multi-year project	\$ 1,300,000	
<b>Conservation Trust Fund Total</b>		<b>\$ 1,300,000</b>	<b>\$ 0</b>

**CONSERVATION TRUST FUND**  
\$1,300,000 One-Time

**Macanta Regional Park - Construction Design and Engineering Services - \$1,300,000 One-Time**

Construction on Macanta Regional Park is a multi-year capital improvement project. Macanta is located roughly one mile south of the intersections of Crowfoot Valley Road and Pradera Parkway. The project began in 2023 and will continue through 2025 to include approximately twelve miles of trail, three sets of challenge stairs, and a trailhead with parking for cars and trailers, shelters and restrooms.



A photograph of a train station platform. In the background, a light blue and white train is stopped at the platform. Above the platform, there is a large, modern, arched roof structure made of metal and glass. The sky is clear and blue. In the foreground, there is a concrete platform area with some utility poles and a person standing near the train.

# 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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
1 <b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Revenues</u></b>									
2 Taxes	\$39,737	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
3 Charges for Services	0	0	0	0	0	0	0	0	0
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 <b>Total Revenues and Transfers In</b>	<b>\$39,737</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b><u>Expenditures by Function</u></b>									
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 Intergovernmental Support	39,737	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
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	0	0	0	0	0	0	0	0	0
18 <b>Total Expenditures and Transfers Out</b>	<b>\$39,737</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
19 Change In Fund Balance	0	0	0	0	0	0	0	0	0
20 <b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Fund Balance Detail</u></b>									
21 Nonspendable 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	0	0	0	0	0	0	0	0	0
25 <b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





# 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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
<b>1 Beginning Fund Balance</b>	<b>\$ 124,914</b>	<b>\$ 79,201</b>	<b>\$ 94,490</b>	<b>\$ 94,490</b>	<b>\$ 59,490</b>	<b>\$ 4,490</b>	<b>\$ 4,490</b>	<b>\$ 4,490</b>	<b>\$ 4,490</b>
<b><u>Revenues</u></b>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Charges for Services	68,734	90,000	90,000	60,000	60,000	65,000	65,000	65,000	65,000
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
<b>8 Total Revenues and Transfers In</b>	<b>\$ 68,734</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
<b><u>Expenditures by Function</u></b>									
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	99,158	130,000	135,713	95,000	115,000	65,000	65,000	65,000	65,000
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
<b>18 Total Expenditures and Transfers Out</b>	<b>\$ 99,158</b>	<b>\$ 130,000</b>	<b>\$ 135,713</b>	<b>\$ 95,000</b>	<b>\$ 115,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
19 Change In Fund Balance	(30,424)	(40,000)	(45,713)	(35,000)	(55,000)	0	0	0	0
<b>20 Ending Fund Balance</b>	<b>\$ 94,490</b>	<b>\$ 39,201</b>	<b>\$ 48,777</b>	<b>\$ 59,490</b>	<b>\$ 4,490</b>	<b>\$ 4,490</b>	<b>\$ 4,490</b>	<b>\$ 4,490</b>	<b>\$ 4,490</b>
<b><u>Fund Balance Detail</u></b>									
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	94,490	39,201	48,777	59,490	4,490	4,490	4,490	4,490	4,490
<b>25 Ending Fund Balance</b>	<b>\$ 94,490</b>	<b>\$ 39,201</b>	<b>\$ 48,777</b>	<b>\$ 59,490</b>	<b>\$ 4,490</b>	<b>\$ 4,490</b>	<b>\$ 4,490</b>	<b>\$ 4,490</b>	<b>\$ 4,490</b>




# 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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
1 <b>Beginning Fund Balance</b>	<b>\$9,013</b>	<b>\$43,074</b>	<b>\$43,351</b>	<b>\$43,351</b>	<b>\$6,379</b>	<b>\$4,219</b>	<b>\$4,219</b>	<b>\$4,219</b>	<b>\$4,219</b>
<b><u>Revenues</u></b>									
2 <i>Taxes</i>	\$34,135	\$35,540	\$35,540	\$35,540	\$37,900	\$39,790	\$41,790	\$43,890	\$46,090
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>	674	25	25	1,083	500	50	50	50	50
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 <b>Total Revenues and Transfers In</b>	<b>\$34,809</b>	<b>\$35,565</b>	<b>\$35,565</b>	<b>\$36,623</b>	<b>\$38,400</b>	<b>\$39,840</b>	<b>\$41,840</b>	<b>\$43,940</b>	<b>\$46,140</b>
<b><u>Expenditures by Function</u></b>									
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	73,065	73,065	73,065	40,000	39,250	41,220	43,290	45,460
12 <i>Fixed Charges</i>	471	530	530	530	560	590	620	650	680
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 <b>Total Expenditures and Transfers Out</b>	<b>\$471</b>	<b>\$73,595</b>	<b>\$73,595</b>	<b>\$73,595</b>	<b>\$40,560</b>	<b>\$39,840</b>	<b>\$41,840</b>	<b>\$43,940</b>	<b>\$46,140</b>
16 <i>Change in Fund Balance</i>	34,338	(38,030)	(38,030)	(36,972)	(2,160)	0	0	0	0
17 <b>Ending Fund Balance</b>	<b>\$43,351</b>	<b>\$5,044</b>	<b>\$5,321</b>	<b>\$6,379</b>	<b>\$4,219</b>	<b>\$4,219</b>	<b>\$4,219</b>	<b>\$4,219</b>	<b>\$4,219</b>
<b><u>Fund Balance Detail</u></b>									
18 <i>Non-spendable Fund Balance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 <i>Restricted Fund Balance</i>	1,050	2,190	1,050	1,050	1,200	1,180	1,240	1,300	1,360
20 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
21 <i>Assigned Fund Balance</i>	42,301	2,854	4,271	5,329	3,019	3,039	2,979	2,919	2,859
22 <b>Total Fund Balance</b>	<b>\$43,351</b>	<b>\$5,044</b>	<b>\$5,321</b>	<b>\$6,379</b>	<b>\$4,219</b>	<b>\$4,219</b>	<b>\$4,219</b>	<b>\$4,219</b>	<b>\$4,219</b>



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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget
1 <b>Beginning Fund Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Revenues</u></b>					
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	2,657,944	982,671	3,954,986	3,954,986	1,208,943
4 Charges for Services	0	0	0	0	0
5 Earnings on Investments	0	0	0	0	0
6 Miscellaneous Revenues	0	0	0	0	0
7 Transfers In	0	0	0	0	0
8 <b>Total Revenues and Transfers In</b>	<b>\$2,657,944</b>	<b>\$982,671</b>	<b>\$3,954,986</b>	<b>\$3,954,986</b>	<b>\$1,208,943</b>
<b><u>Expenditures by Function</u></b>					
9 Personnel	\$1,016,153	\$391,898	\$1,232,874	\$1,232,874	\$917,977
10 Supplies	106,215	23,079	46,329	46,329	22,329
11 Controllable Assets	135,704	0	0	0	0
12 Purchased Services	1,076,489	558,846	1,079,542	1,079,542	172,180
13 Fixed Charges	22,916	6,948	210,028	210,028	71,557
14 Debt Service	165,288	0	0	0	0
15 Grants and Contributions	110,279	0	210,640	210,640	0
16 Capital Outlay	0	0	43,860	43,860	0
17 Contingency	0	0	1,106,813	1,106,813	0
18 Transfers Out - General Fund	24,900	1,900	24,900	24,900	24,900
19 <b>Total Expenditures and Transfers Out</b>	<b>\$2,657,944</b>	<b>\$982,671</b>	<b>\$3,954,986</b>	<b>\$3,954,986</b>	<b>\$1,208,943</b>
20 Change In Fund Balance	0	0	0	0	0
21 <b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Fund Balance Detail</u></b>					
22 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
23 Restricted Fund Balance	0	0	0	0	0
24 Committed Fund Balance	0	0	0	0	0
25 Assigned Fund Balance	0	0	0	0	0
26 <b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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



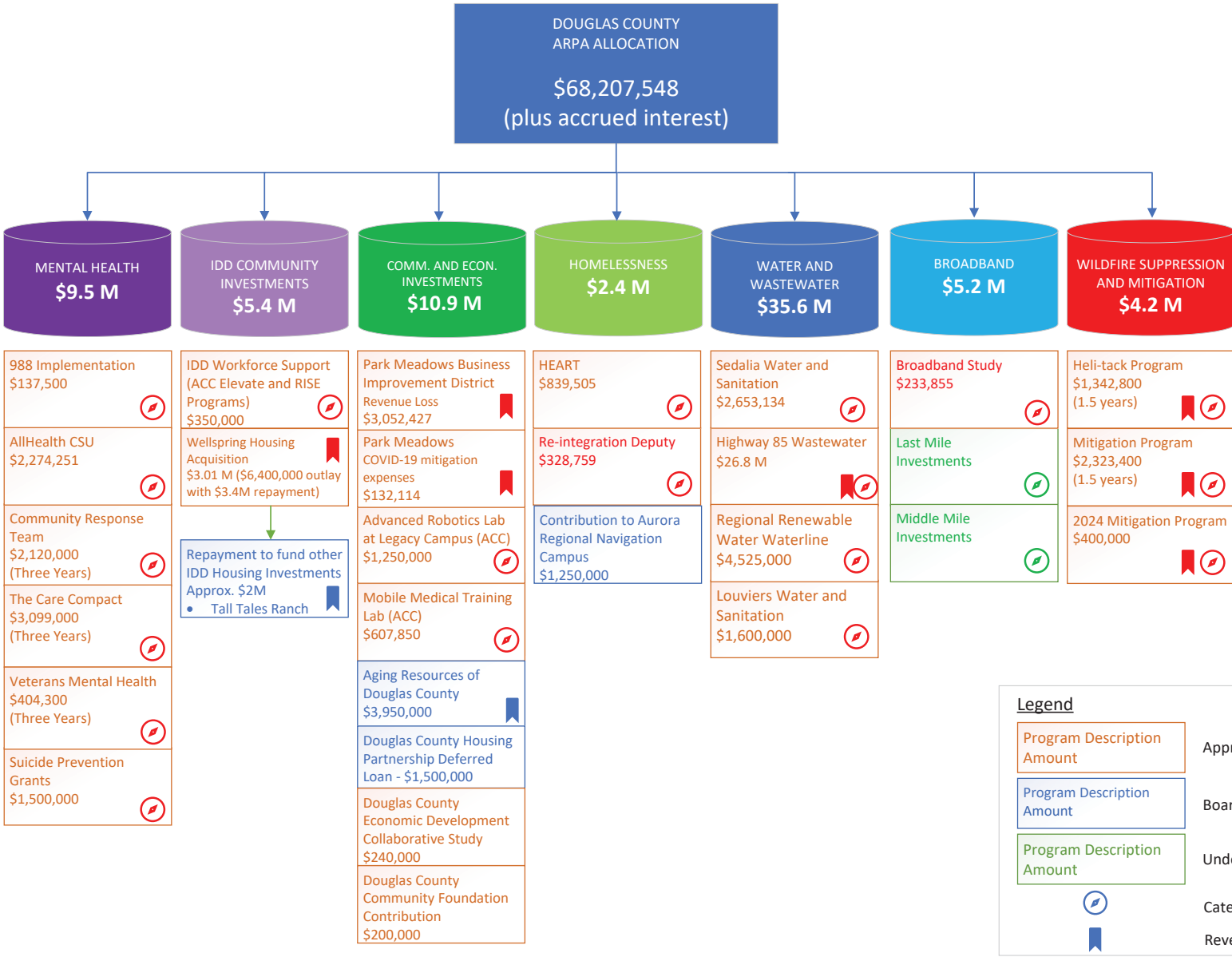


# American Recovery Plan Act Fund

THIS FUND IS USED TO ACCOUNT FOR FUNDS RECEIVED AND DISPURSED IN ACCORDANCE WITH AMERICAN RECOVERY PLAN ACT (ARPA) FEDERAL GUIDANCE.

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
<b>1 Beginning Fund Balance</b>	<b>\$14,713</b>	<b>\$600,000</b>	<b>\$1,067,968</b>	<b>\$1,067,968</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Revenues</u></b>									
2 Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Intergovernmental	12,164,800	0	55,920,498	55,920,498	0	0	0	0	0
4 Earnings on Investments	1,053,255	600,000	600,000	600,000	0	0	0	0	0
5 Other Revenues	0	0	0	0	0	0	0	0	0
<b>6 Total Revenues and Transfers In</b>	<b><u>\$13,218,055</u></b>	<b><u>\$600,000</u></b>	<b><u>\$56,520,498</u></b>	<b><u>\$56,520,498</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b><u>Expenditures by Function</u></b>									
7 Personnel	\$204,425	\$0	\$1,754,416	\$1,754,416	\$0	\$0	\$0	\$0	\$0
8 Supplies	22,985	0	525	525	0	0	0	0	0
9 Controllable Assets	51,017	0	0	0	0	0	0	0	0
10 Purchased Services	247,390	0	15,565,764	15,565,764	0	0	0	0	0
11 Fixed Charges	0	0	0	0	0	0	0	0	0
12 Grants and Contributions	68,750	0	38,665,944	38,665,944	0	0	0	0	0
13 Intergovernmental Support Svcs.	4,933,315	0	326,963	326,963	0	0	0	0	0
14 Capital Outlay	6,636,918	0	1,274,854	1,274,854	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
<b>17 Total Expenditures and Transfers Out</b>	<b><u>\$12,164,800</u></b>	<b><u>\$0</u></b>	<b><u>\$57,588,466</u></b>	<b><u>\$57,588,466</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
18 Change In Fund Balance	1,053,255	600,000	(1,067,968)	(1,067,968)	0	0	0	0	0
<b>19 Ending Fund Balance</b>	<b><u>\$ 1,067,968</u></b>	<b><u>\$ 1,200,000</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b><u>Fund Balance Detail</u></b>									
20 Nonspendable 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	225,631	0	0	0	0	0	0	0	0
23 Assigned Fund Balance	842,337	1,200,000	0	0	0	0	0	0	0
<b>24 Ending Fund Balance</b>	<b><u>\$1,067,968</u></b>	<b><u>\$1,200,000</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>









# 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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
1 <b>Beginning Fund Balance</b>	\$ 6,517,479	\$ 4,968,226	\$ 5,372,188	\$ 5,372,188	\$ 3,664,000	\$ 2,010,800	\$ 2,010,800	\$ 2,010,800	\$ 2,010,800
<b><u>Revenues</u></b>									
2 <i>Taxes</i>	\$ 105	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Transfers In:</i>									
3 From General Fund	179,000	0	552,162	552,162	0	0	0	0	0
4 <i>Total Transfers In</i>	179,000	0	552,162	552,162	0	0	0	0	0
5 <b>Total Revenues and Transfers In</b>	<b>\$ 179,105</b>	<b>\$ 0</b>	<b>\$ 552,162</b>	<b>\$ 552,162</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Expenditures by Function</u></b>									
6 <i>Supplies and Purchased Services</i>	\$ 130,103	\$ 0	\$ 265,543	\$ 265,543	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
7 <i>Controllable Assets</i>	154,060	476,500	553,505	553,505	0	0	0	0	0
8 <i>Building Materials</i>	990								
9 <i>Fixed Charges</i>	0	0	0	0	0	0	0	0	0
10 <i>Capital Improvements</i>									
11 Other General Governmental Buildings	147,956	364,500	382,950	382,950	0	0	0	0	0
12 Fairgrounds Improvements	137,660	127,000	137,940	137,940	0	0	0	0	0
13 Health & Human Services - Improvements	67,748	115,000	115,000	115,000	0	0	0	0	0
14 Public Works Facilities - Improvements	222,706	45,000	65,250	65,250	0	0	0	0	0
15 Miller Building - Improvements/Remodel	229,104	58,500	58,500	58,500	0	0	0	0	0
16 Park Meadows Ctr. - Improvements	74,392	0	0	0	0	0	0	0	0
17 Wilcox Building - Improvements	159,679	129,500	129,500	129,500	0	0	0	0	0
18 Historic Preservation Property	0	0	456,562	456,562	0	0	0	0	0
19 Wilcox Basement Training Room-Remodel	0	0	95,600	95,600	0	0	0	0	0
20 <i>Total Capital Improvements</i>	1,039,244	839,500	1,441,302	1,441,302	0	0	0	0	0
21 <i>Recommended New Requests - One-Time</i>					1,653,200				
22 <b>Total Expenditures and Transfers Out</b>	<b>\$ 1,324,396</b>	<b>\$ 1,316,000</b>	<b>\$ 2,260,350</b>	<b>\$ 2,260,350</b>	<b>\$ 1,653,200</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
23 <i>Change in Fund Balance</i>	(1,145,291)	(1,316,000)	(1,708,188)	(1,708,188)	(1,653,200)	0	0	0	0
24 <b>Ending Fund Balance</b>	<b>\$ 5,372,188</b>	<b>\$ 3,652,226</b>	<b>\$ 3,664,000</b>	<b>\$ 3,664,000</b>	<b>\$ 2,010,800</b>	<b>\$ 2,010,800</b>	<b>\$ 2,010,800</b>	<b>\$ 2,010,800</b>	<b>\$ 2,010,800</b>
<b><u>Fund Balance Detail</u></b>									
25 <i>Non-spendable Fund Balance</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
27 <i>Committed Fund Balance</i>	251,680	0	0	0	0	0	0	0	0
28 <i>Assigned Fund Balance - Required Per Policy</i>	1,366,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
29 <i>Assigned Fund Balance - Road &amp; Bridge</i>	2,000,000	2,000,000	2,000,000	2,000,000	1,380,000	1,380,000	1,380,000	1,380,000	1,380,000
30 <i>Assigned Fund Balance - Available</i>	1,754,508	1,602,226	1,614,000	1,614,000	580,800	580,800	580,800	580,800	580,800
31 <b>Ending Fund Balance</b>	<b>\$ 5,372,188</b>	<b>\$ 3,652,226</b>	<b>\$ 3,664,000</b>	<b>\$ 3,664,000</b>	<b>\$ 2,010,800</b>	<b>\$ 2,010,800</b>	<b>\$ 2,010,800</b>	<b>\$ 2,010,800</b>	<b>\$ 2,010,800</b>

Douglas County Government  
2024 Capital Expenditures Fund Recommended New Requests

Division/Project	Request Description		One-Time Amount	Ongoing Amount
Building Maintenance				
33190	Wilcox Building Security Component Replacement	\$	26,500	
33190	Floor Covering Replacement / Maintain surface life - County-wide		40,000	
33190	Door Hardware Replacements - Locks, Cylinder Cores, Closers, etc.		15,000	
33190	Health Department Alarm System Replacement		5,500	
33190	Air Purification Cells w/I Ductwork Replacement - County-wide		7,700	
33190	Furniture and Equipment Replacement & Ergonomic Chairs		95,000	
33190	Public Works Operations Camera and Accessories Replacement		65,000	
33600	Park Meadows Center Elevator Door Replacement		20,000	
33400	Health and Human Services Security Component Upgrades		45,000	
Misc	Fire Panel Improvements		22,000	
	<i>Subtotal - Building Maintenance</i>		\$	341,700
Exterior Building Maintenance				
33100	Philip S. Miller Uninterruptible Power Supply (UPS) Battery Replacements	\$	10,000	
33100	Philip S. Miller Parking Garage Fire Panel Replacement		11,000	
33100	Philip S. Miller Exterior Camera Replacements		35,000	
33110	Wilcox Building Roof Improvements - Silicone Coating Phase II		45,000	
33190	Sedalia Yard Roof Replacement		7,000	
33190	Parking Lot Maintenance - County-wide		164,000	
33190	Exterior Building Maintenance - Windows, Paint, Sidewalk, Roof, etc.		35,000	
33190	Elections Building Roof Improvements - Silicone Coating		84,000	
	<i>Subtotal - Exterior Building Maintenance</i>			\$391,000
Fleet				
33300	Fuel Site Management Software - Replacement	\$	95,000	
33300	Heavy Duty Mobile Lifts Replacement		120,000	
33300	Garage Door Panel Replacement		9,000	
	<i>Subtotal - Fleet Maintenance and Improvements</i>		\$	224,000

Douglas County Government  
2024 Capital Expenditures Fund Recommended New Requests

Division/Project		Request Description	One-Time Amount	Ongoing Amount
Fairgrounds Facilities Maintenance and Improvements				
33550		Fairgrounds Exterior Building Maintenance	\$ 21,000	
33550		Furniture and Equipment Replacement	8,000	
33550		Fairgrounds Parking Lot Maintenance	26,500	
33550		Fairgrounds Floor Repair and Maintenance	21,000	
Subtotal - Fairgrounds Facilities Maintenance and Improvements			\$ 76,500	
District 8				
870075		Construction Management Services	\$ 620,000	
Capital Expenditures Fund Total			\$1,653,200	\$0

## CAPITAL EXPENDITURES FUND

\$1,653,200 One-Time

### **Building Maintenance**

#### Wilcox Building Security Component Replacements - \$26,500 One-Time

The budget includes \$26,500 for security system component replacements for all county buildings. Request allows the County to keep parts in stock to address any immediate needs for replacement or repair. Additional budget would address the County buildings at risk of doors not locking and card readers and cameras not working.

#### Floor Covering Replacements - \$40,000 One-Time

\$40,000 of budget is needed at this time to allow the County to maintain the quality of the floors, as well as prolong the life of the floors. This maintenance is needed to prevent unsafe surfaces and more costly replacements.

#### Door Hardware Replacements - \$15,000 One-Time

The budget includes \$15,000 for door hardware replacements due to annual wear and tear. This request includes closers, lock sets, cylinder cores, sweeps, and key blanks. These replacements are needed to provide safety to County buildings and prevent vandalism.

#### Health Department Alarm System Replacement - \$5,500 One-Time

Additional budget in the amount of \$5,500 is needed for alarm system replacements for the Health Department Castle Rock

location. The current alarm system is a discontinued model that becomes unrepairable once broken. Failure to replace these alarm systems would leave the facility unsafe.

#### Air Purification Cells within Ductwork Replacement - \$7,700 One-Time

The Budget includes \$7,700 to replace air purification cells within the ductwork of all air handling and rooftop units in fourteen Douglas County locations. These cells have a two-year optimal lifecycle and must be replaced bi-yearly. Failure to replace these cells will deplete the purification process of the air supply to facilities.

#### Furniture and Equipment Replacement & Ergonomic Chairs - \$95,000 One-Time

\$95,000 annual request to replace furniture and equipment in county facilities as needed throughout the year. This expense includes ergonomic furniture and supplies which will allow Facilities to address requests on an “as-needed” basis. Requests includes desks, chairs, chair mats, keyboard trays, bookcases, files, tables, and other miscellaneous office and staff needs.

#### Public Works Operations Camera and Accessories Replacement - \$65,000 One-Time

Funding requested includes \$65,000 to replace all H3 and H4 cameras and access control panels for facilities in Douglas County. The current cameras and access control panels are discontinued models and cannot be repaired once they fail. Replacing them is necessary for monitoring and securing safety for staff and public.



Park Meadows Center Elevator Door Replacement - \$20,000 One-Time

The budget includes \$20,000 to replace the current elevator door operators in the Park Meadows Center. The current doors have passed their service life and the wear and tear has resulted in an increased chance of staff or public being trapped inside the elevator.

Health and Human Services Security Component Upgrades - \$45,000 One-Time

The new funding request includes \$45,000 to replace all outdated interior cameras and access control panels at the Health and Human Services location. The current cameras and access control panels are discontinued models and cannot be repaired once they fail. Replacing them is necessary for monitoring and securing safety for staff and public.

Fire Panel Replacements - \$22,000 One-Time

The budget includes funds to replace 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.

**Exterior Building Maintenance**

Philip S. Miller Uninterruptible Power Supply (UPS) Battery Replacements - \$10,000 One-Time

\$10,000 of additional funding is necessary to procure Uninterruptible Power Supply (UPS) batteries for replacement on the PSM 1<sup>st</sup> floor. The batteries are to be replaced every 4 years

and are scheduled for replacement to avoid any equipment damage and any interruptions to their operations.

Philip S. Miller Garage Fire Panel Replacement – \$11,000 One-Time

The budget includes \$11,000 to replace the existing fire panel for the PSM parking garage. The existing panel is outdated by ten-fifteen years. Not replacing with up-to-date technology could cause life and safety issues.

Philip S. Miller Exterior Camera Replacements – \$35,000 One-Time

The budget includes \$35,000 to replace all exterior H3 and H4 cameras at the Miller Building. The exterior cameras are discontinued models and cannot be repaired once broken. These replacements are to provide continued monitoring of the safety and security of staff and the public.

Wilcox Building Roof Improvements - \$45,000 One-Time

Additional funding of \$45,000 is needed for continued maintenance and improvements to the roof on the Wilcox Building. A portion of the roof was coated at the end of 2022 with the rest of the roof remaining uncoated. If left uncoated this could lead to major water damage to the building and its assets.

Sedalia Yard Roof Replacement – \$7,000 One-Time

The budget includes \$7,000 to replace the asphalt shingles at Sedalia Yard. Due to exceeded lifespan and damaged sections from weather, failure to replace would lead to water damage and loss of county assets.

#### Parking Lot Maintenance – County-Wide – \$164,000 One-Time

The budget includes \$164,000 for parking lot maintenance for various County facilities. Work includes asphalt maintenance and repairs at Park Meadows, PSM, Wilcox, Traffic Services, and the Facilities Maintenance lot. Annual maintenance is needed to prevent more expensive repairs in the future.

#### Exterior Building Maintenance – Windows, Paint, Sidewalks Roof, etc. \$35,000 One-Time

The budget includes \$35,000 for the exterior maintenance of all County buildings. This includes roof repairs, exterior painting, sidewalk repairs, window replacement, cleaning & maintenance, and repairs at all outdoor break areas.

#### Elections Building Roof Improvements - \$84,000 One-Time

\$84,000 of additional budget is being requested to coat the roof of the elections warehouse. The current roof's coating has started to fail in several areas and a new coat is necessary to protect documents and equipment used in the election process.

### **Fleet**

#### Fuel Site Management Software – \$95,000 One-Time

The budget includes \$95,000 to replace the current fuel site management software, Inform, with Insite 360. Inform is no longer supported by the current system Veeder-Root, and if it fails there is no way to support it. This replacement prevents the possibility of unplanned shutdowns at local or county wide fueling shops.

#### Heavy Duty Mobile Lifts – \$120,000 One-Time

The budget includes \$120,000 to replace four Hetra heavy-duty mobile column lifts. The existing lifts have passed their maximum

lifespan and have the potential of high-risk operations to the technicians working them. The new lifts will provide technicians with safety and increased efficiency.

#### Garage Door Panel Replacement – \$9,000 One-Time

Funding of \$9,000 is needed to replace garage door panels with frosted glass options. The new garage doors will allow more daylight to pass through, which would allow mechanics to have increased visual awareness. Additionally, with this replacement, personnel will have increased efficiency and safety in their work environment.

### **Fairgrounds Facilities Maintenance and Improvements**

#### Fairgrounds Exterior Building Maintenance – \$21,000 One-Time

The budget includes \$21,000 for repairs on the exterior of buildings at the fairgrounds. These repairs include sealing retaining walls, priming, and repainting handrails, and sealing joints between buildings and concrete walkways. These repairs and improvements will prevent further deterioration of facilities; thus, preventing accidental injuries, damage or loss of assets, more costly repairs in the future.

#### Fairgrounds Furniture and Equipment Ergo Replacement – \$8,000 One-Time

Additional budget of \$8,000 is needed to replace furniture and equipment at Fairgrounds facilities. This includes replacing chairs, tables, pipes, livestock pens, and gates. Replacing these will prevent inventory shortage for event holders and provide a professional appearance to visitors.

Fairgrounds Parking Lot Maintenance – \$26,500 One-Time

The budget includes \$26,500 for ongoing repairs to the Fairground facilities parking lots. Budget being requested is for general maintenance, which includes minor curb and gutter repairs, crack seal, and asphalt maintenance and restriping of lots.

Fairgrounds Floor Repairs and Maintenance – \$21,000 One-Time

\$21,000 additional budget is needed for repairs and upkeep of the various floor surfaces in the buildings. The dirt floors in arenas need material added annually to maintain the correct consistency for safety of animals and participants. The repairs and upkeep are needed to maintain clean facilities and limit the risk for unsafe areas for our citizens and staff.

District 8 Facility – \$620,000 One-Time

\$620,000 of new budget is being requested to improve public safety in District 8 (Decker's Area). The Public Works department is partnering with the Douglas County Sheriff's Office to construct an emergency services public safety complex, that will house a resident public works employee. This collaborative effort aims to enhance public safety in the area and make it a safer place for residents and visitors.





# 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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
<b>1 Beginning Fund Balance</b>	<b>\$487,156</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$679,198</b>	<b>\$29,098</b>	<b>\$27,298</b>	<b>\$25,498</b>	<b>\$23,698</b>
<b><u>Revenues</u></b>									
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	5,382	140,000	140,000	720,402 *	96,400	85,200	85,200	85,200	85,200
6 Transfers In - General Fund	2,477,329	0	0	0	0	0	0	0	0
<b>7 Total Revenues and Transfers In</b>	<b>\$2,482,711</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>\$720,402</b>	<b>\$96,400</b>	<b>\$85,200</b>	<b>\$85,200</b>	<b>\$85,200</b>	<b>\$85,200</b>
<b><u>Expenditures by Function</u></b>									
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	69,212	0	16,329	16,329	0	0	0	0	0
11 Fixed Charges	54	1,000	1,000	1,750 *	2,500	2,000	2,000	2,000	2,000
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	2,900,600	0	23,390	23,125	0	0	0	0	0
15 Contingency	0	0	0	0	0	0	0	0	0
16 Transfers Out	0	0	0	0	744,000	85,000	85,000	85,000	85,000
<b>17 Total Expenditures and Transfers Out</b>	<b>\$2,969,867</b>	<b>\$1,000</b>	<b>\$40,719</b>	<b>\$41,204</b>	<b>\$746,500</b>	<b>\$87,000</b>	<b>\$87,000</b>	<b>\$87,000</b>	<b>\$87,000</b>
18 Change In Fund Balance	(487,156)	139,000	99,281	679,198	(650,100)	(1,800)	(1,800)	(1,800)	(1,800)
<b>19 Ending Fund Balance</b>	<b>\$0</b>	<b>\$139,000</b>	<b>\$99,281</b>	<b>\$679,198</b>	<b>\$29,098</b>	<b>\$27,298</b>	<b>\$25,498</b>	<b>\$23,698</b>	<b>\$21,898</b>
<b><u>Fund Balance Detail</u></b>									
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	0	139,000	99,281	679,198	29,098	27,298	25,498	23,698	21,898
<b>24 Ending Fund Balance</b>	<b>\$0</b>	<b>\$139,000</b>	<b>\$99,281</b>	<b>\$679,198</b>	<b>\$29,098</b>	<b>\$27,298</b>	<b>\$25,498</b>	<b>\$23,698</b>	<b>\$21,898</b>

\* Supplemental Pending November 2023





# 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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
<b>1 Beginning Fund Balance</b>	<b>\$3,498,755</b>	<b>\$2,364,922</b>	<b>\$2,364,922</b>	<b>\$2,364,922</b>	<b>\$1,992,922</b>	<b>\$1,002,922</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Revenues</u></b>									
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	15,012	0	0	0	0	0	0	0	0
<b>8 Total Revenues and Transfers In</b>	<b>\$15,012</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Expenditures by Function</u></b>									
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	1,053,845	372,000	372,000	372,000	990,000	1,002,922	0	0	0
17 To Open Space Sales & Use Tax Fund	95,000	0	0	0	0	0	0	0	0
18 Total Transfers Out	1,148,845	372,000	372,000	372,000	990,000	1,002,922	0	0	0
<b>19 Total Expenditures and Transfers Out</b>	<b>\$1,148,845</b>	<b>\$372,000</b>	<b>\$372,000</b>	<b>\$372,000</b>	<b>\$990,000</b>	<b>\$1,002,922</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
20 Change In Fund Balance	(1,133,833)	(372,000)	(372,000)	(372,000)	(990,000)	(1,002,922)	0	0	0
<b>21 Ending Fund Balance</b>	<b>\$2,364,922</b>	<b>\$1,992,922</b>	<b>\$1,992,922</b>	<b>\$1,992,922</b>	<b>\$1,002,922</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Fund Balance Detail</u></b>									
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	0	0	0	0	0	0	0	0	0
25 Assigned Fund Balance	2,364,922	1,992,922	1,992,922	1,992,922	1,002,922	0	0	0	0
<b>26 Ending Fund Balance</b>	<b>\$2,364,922</b>	<b>\$1,992,922</b>	<b>\$1,992,922</b>	<b>\$1,992,922</b>	<b>\$1,002,922</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





# Debt Service Fund

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

AS OF OCTOBER 2022, DOUGLAS COUNTY IS DEBT FREE. THERE ARE NO PLANS AT THIS TIME TO ENTER INTO ANY DEBT.

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

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
<b>1 Beginning Fund Balance</b>	\$ 91,673	\$ 91,473	\$ 91,815	\$ 91,815	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Revenues</u></b>									
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
<i>Transfers In:</i>									
7 From Open Space Sales & Use Tax Fund	3,028,835	0	0	0	0	0	0	0	0
8 Total Transfers In	3,028,835	0	0	0	0	0	0	0	0
<b>9 Total Revenues and Transfers In</b>	<b>\$ 3,028,835</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Expenditures by Function</u></b>									
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	3,028,693	0	0	0	0	0	0	0	0
17 Contingency	0	0	0	0	0	0	0	0	0
18 Transfers Out - Open Space Sales & Use Tax Fur	0	91,473	91,473	91,815 *	0	0	0	0	0
<b>19 Total Expenditures and Transfers Out</b>	<b>\$ 3,028,693</b>	<b>\$ 91,473</b>	<b>\$ 91,473</b>	<b>\$ 91,815</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
20 Change In Fund Balance	142	(91,473)	(91,473)	(91,815)	0	0	0	0	0
<b>21 Ending Fund Balance</b>	<b>\$ 91,815</b>	<b>\$ 0</b>	<b>\$ 342</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Fund Balance Detail</u></b>									
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	0	0	0	0	0	0	0	0	0
25 Assigned Fund Balance	91,815	0	342	0	0	0	0	0	0
<b>26 Ending Fund Balance</b>	<b>\$ 91,815</b>	<b>\$ 0</b>	<b>\$ 342</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

\* Supplemental Pending November 2023





# 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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
1 <b>Beginning Fund Balance</b>	<b>\$4,586,757</b>	<b>\$4,586,757</b>	<b>\$6,094,560</b>	<b>\$6,094,560</b>	<b>\$6,185,655</b>	<b>\$6,185,655</b>	<b>\$6,185,655</b>	<b>\$6,185,655</b>	<b>\$6,185,655</b>
<b><u>Revenues</u></b>									
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>	2,474,430	2,610,100	2,610,100	2,610,100	2,716,500	2,843,700	2,929,800	3,019,800	3,114,000
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>	101,430	0	0	91,095	0	0	0	0	0
8 <i>Transfers In</i>	0	0	0	0	0	0	0	0	0
9 <b>Total Revenues and Transfers In</b>	<b>\$2,575,860</b>	<b>\$2,610,100</b>	<b>\$2,610,100</b>	<b>\$2,701,195</b>	<b>\$2,716,500</b>	<b>\$2,843,700</b>	<b>\$2,929,800</b>	<b>\$3,019,800</b>	<b>\$3,114,000</b>
<b><u>Expenditures by Function</u></b>									
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>	74,491	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
13 <i>Fixed Charges</i>	316,768	685,100	685,100	685,100	691,500	737,900	744,400	750,900	757,500
14 <i>Awards and Indemnities</i>	676,798	1,550,000	1,550,000	1,550,000	1,650,000	1,730,800	1,810,400	1,893,900	1,981,500
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>	0	0	0	0	0	0	0	0	0
20 <b>Total Expenditures and Transfers Out</b>	<b>\$1,068,057</b>	<b>\$2,610,100</b>	<b>\$2,610,100</b>	<b>\$2,610,100</b>	<b>\$2,716,500</b>	<b>\$2,843,700</b>	<b>\$2,929,800</b>	<b>\$3,019,800</b>	<b>\$3,114,000</b>
21 <i>Change In Fund Balance</i>	1,507,803	0	0	91,095	0	0	0	0	0
22 <b>Ending Fund Balance</b>	<b>\$6,094,560</b>	<b>\$4,586,757</b>	<b>\$6,094,560</b>	<b>\$6,185,655</b>	<b>\$6,185,655</b>	<b>\$6,185,655</b>	<b>\$6,185,655</b>	<b>\$6,185,655</b>	<b>\$6,185,655</b>
<b><u>Fund Balance Detail</u></b>									
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 - Required Per Policy</i>	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
27 <i>Assigned Fund Balance - Available</i>	5,844,560	4,336,757	5,844,560	5,935,655	5,935,655	5,935,655	5,935,655	5,935,655	5,935,655
28 <b>Ending Fund Balance</b>	<b>\$6,094,560</b>	<b>\$4,586,757</b>	<b>\$6,094,560</b>	<b>\$6,185,655</b>	<b>\$6,185,655</b>	<b>\$6,185,655</b>	<b>\$6,185,655</b>	<b>\$6,185,655</b>	<b>\$6,185,655</b>

A photograph of the Douglas County Events Center, a large building with a green metal roof and light-colored siding. The entrance features a covered walkway with a dark green roof. A sign on the right side of the entrance reads "DOUGLAS COUNTY EVENTS CENTER" and "500 Fairgrounds Drive". The foreground shows a paved area and some landscaping with gravel and small trees.

# 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**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
1 <b>Beginning Fund Balance</b>	<b>\$ 2,637,573</b>	<b>\$ 2,401,878</b>	<b>\$ 3,152,350</b>	<b>\$ 3,152,350</b>	<b>\$ 2,109,526</b>	<b>\$ 2,109,526</b>	<b>\$ 2,109,526</b>	<b>\$ 2,109,526</b>	<b>\$ 2,109,526</b>
<b><u>Revenues</u></b>									
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>	2,465,400	2,878,250	2,878,250	2,878,250	3,236,800	3,516,140	3,728,904	3,963,444	4,176,039
5 <i>Fines and Forfeits</i>	1,580	5,000	5,000	3,031	5,000	5,000	5,000	5,000	5,000
6 <i>Earnings on Investments</i>	0	0	0	0	0	0	0	0	0
7 <i>Other Revenues</i>	51,140	25,000	25,000	7,054	25,000	25,000	25,000	25,000	70,000
8 <i>Transfers In</i>	0	0	0	0	0	0	0	0	0
9 <b>Total Revenues and Transfers In</b>	<b>\$ 2,518,120</b>	<b>\$ 2,908,250</b>	<b>\$ 2,908,250</b>	<b>\$ 2,888,335</b>	<b>\$ 3,266,800</b>	<b>\$ 3,546,140</b>	<b>\$ 3,758,904</b>	<b>\$ 3,993,444</b>	<b>\$ 4,251,039</b>
<b><u>Expenditures by Function</u></b>									
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>	74,560	100,400	100,400	22,000	80,000	80,000	80,000	80,000	80,000
13 <i>Fixed Charges</i>	1,333,971	1,507,850	1,507,850	1,696,893	1,886,800	2,166,140	2,378,904	2,613,444	2,871,039
14 <i>Grants, Contribution, Indemnities</i>	594,812	1,200,000	1,364,372	1,353,729	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
15 <i>Interdepartmental Charges</i>	0	0	0	0	0	0	0	0	0
16 <i>Contingency</i>	0	100,000	100,000	0	100,000	100,000	100,000	100,000	100,000
17 <i>Transfers Out</i>	0	0	858,537	858,537	0	0	0	0	0
18 <b>Total Expenditures and Transfers Out</b>	<b>\$ 2,003,343</b>	<b>\$ 2,908,250</b>	<b>\$ 3,931,159</b>	<b>\$ 3,931,159</b>	<b>\$ 3,266,800</b>	<b>\$ 3,546,140</b>	<b>\$ 3,758,904</b>	<b>\$ 3,993,444</b>	<b>\$ 4,251,039</b>
19 <i>Change In Fund Balance</i>	514,777	0	(1,022,909)	(1,042,824)	0	0	0	0	0
20 <b>Ending Fund Balance</b>	<b>\$ 3,152,350</b>	<b>\$ 2,401,878</b>	<b>\$ 2,129,441</b>	<b>\$ 2,109,526</b>	<b>\$ 2,109,526</b>	<b>\$ 2,109,526</b>	<b>\$ 2,109,526</b>	<b>\$ 2,109,526</b>	<b>\$ 2,109,526</b>
<b><u>Fund Balance Detail</u></b>									
21 <i>Non-spendable 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 - Required Per Policy</i>	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
25 <i>Assigned Fund Balance - Hail Dollars</i>	661,830	661,830	425,680	425,680	425,680	425,680	425,680	425,680	425,680
26 <i>Assigned Fund Balance - Available</i>	2,240,520	1,490,048	1,453,761	1,433,846	1,433,846	1,433,846	1,433,846	1,433,846	1,433,846
27 <b>Ending Fund Balance</b>	<b>\$ 3,152,350</b>	<b>\$ 2,401,878</b>	<b>\$ 2,129,441</b>	<b>\$ 2,109,526</b>	<b>\$ 2,109,526</b>	<b>\$ 2,109,526</b>	<b>\$ 2,109,526</b>	<b>\$ 2,109,526</b>	<b>\$ 2,109,526</b>





# 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.



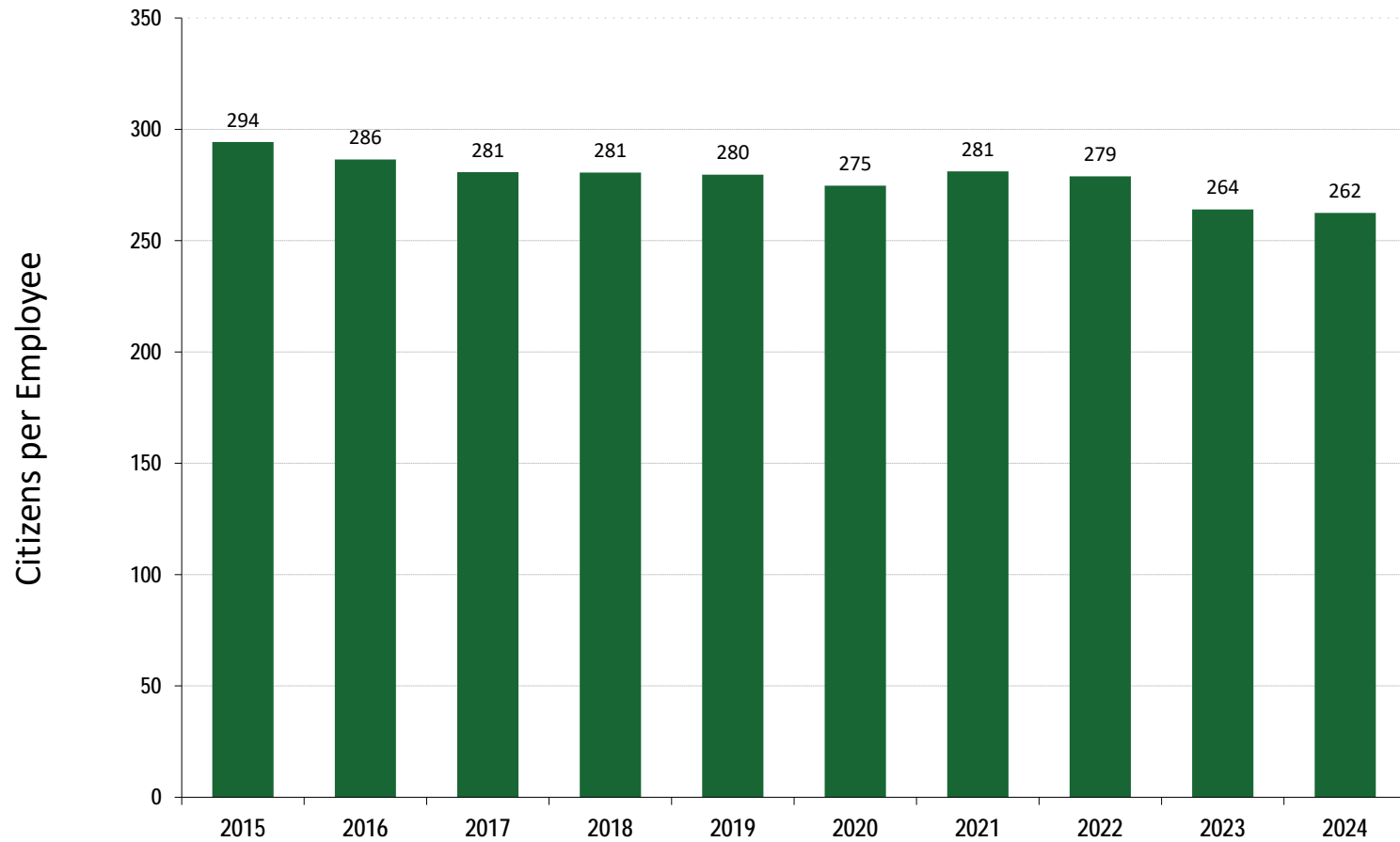
**Douglas County Government**  
**Medical, Dental, Vision Self-Insurance Fund (Fund 640)**  
**Fund Summary**

	2022 Audited Actuals	2023 Adopted Budget	2023 Amended Budget	2023 Estimated Actuals	2024 Preliminary Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
1 <b>Beginning Fund Balance</b>	<b>\$ 1,197,659</b>	<b>\$ 2,044,839</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>
<b><u>Revenues</u></b>									
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>	21,221,209	22,085,605	22,085,605	22,085,605	23,798,000	25,879,500	27,173,500	28,532,200	29,958,900
5 <i>Fines and Forfeits</i>	1,015,746	1,631,268	1,631,268	1,631,268	3,069,000	2,331,000	2,447,600	2,570,000	2,698,500
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>	3,000,000	0	0	0	0	0	0	0	0
9 <b>Total Revenues and Transfers In</b>	<b>\$ 25,236,955</b>	<b>\$ 23,716,873</b>	<b>\$ 23,716,873</b>	<b>\$ 23,716,873</b>	<b>\$ 26,867,000</b>	<b>\$ 28,210,500</b>	<b>\$ 29,621,100</b>	<b>\$ 31,102,200</b>	<b>\$ 32,657,400</b>
<b><u>Expenditures by Function</u></b>									
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>	952,994	876,228	876,228	876,228	928,200	974,700	1,023,500	1,074,700	1,128,500
13 <i>Fixed Charges</i>	1,613,497	1,576,478	1,576,478	1,576,478	1,726,000	1,812,300	1,902,900	1,998,000	2,097,900
14 <i>Awards and Indemnities</i>	21,469,725	21,264,167	21,264,167	21,264,167	24,212,800	25,423,500	26,694,700	28,029,500	29,431,000
15 <i>Interdepartmental Charges</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 <b>Total Expenditures and Transfers Out</b>	<b>\$ 24,036,216</b>	<b>\$ 23,716,873</b>	<b>\$ 23,716,873</b>	<b>\$ 23,716,873</b>	<b>\$ 26,867,000</b>	<b>\$ 28,210,500</b>	<b>\$ 29,621,100</b>	<b>\$ 31,102,200</b>	<b>\$ 32,657,400</b>
19 <i>Change In Fund Balance</i>	1,200,739	0	0	0	0	0	0	0	0
20 <b>Ending Fund Balance</b>	<b>\$ 2,398,398</b>	<b>\$ 2,044,839</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>
<b><u>Fund Balance Detail</u></b>									
21 <i>Non-spendable 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-Per Policy</i>	1,073,486	1,063,208	1,063,208	1,063,208	1,210,640	1,271,175	1,334,735	1,401,475	1,471,550
25 <i>Assigned Fund Balance-Available</i>	1,324,912	981,631	1,335,190	1,335,190	1,187,758	1,127,223	1,063,663	996,923	926,848
26 <b>Ending Fund Balance</b>	<b>\$ 2,398,398</b>	<b>\$ 2,044,839</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>	<b>\$ 2,398,398</b>

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 large green rectangular overlay covers the middle portion of the image, and the word 'Staffing' is written in white text on the left side of this overlay.

# Staffing

## DOUGLAS COUNTY GOVERNMENT CITIZENS SERVED PER EMPLOYEE



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County Population *	322,319	328,548	336,149	343,326	351,528	357,978	368,990	373,000	378,000	388,230
Total Full-Time Employees	1,095.20	1,146.95	1,197.20	1,223.70	1,257.15	1,303.15	1,312.65	1,337.40	1,431.90	1,479.40
Citizens per Employee	294	286	281	281	280	275	281	279	264	262

\* Based on Colorado State Demographer

## 2024 Recommended Staffing

FTES SUMMARY			2023 Adopted FTEs				Transfers			2023 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	8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12200	100	Recording	13.25	0.00	0.00	13.25	-1.50	0.00	-1.50	0.00	0.00	0.00	0.00
12400	100	Motor Vehicle	56.50	0.00	4.00	60.50	-2.50	0.00	-2.50	0.00	0.00	0.00	0.00
12500	100	Elections & Registration	15.00	0.00	0.00	15.00	2.50	0.00	2.50	0.00	0.00	0.00	0.00
12600	100	Driver's License Office	5.00	0.00	0.00	5.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
Total Clerk And Recorder			97.75	0.00	4.00	101.75	-0.50	0.00	-0.50	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	37.50	0.00	1.00	38.50	0.00	0.00	0.00	0.00	0.00	-1.00	-1.00
16600	100	Homeless Initiative	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51100	100	Park Maintenance	28.00	0.00	0.00	28.00	-11.00	0.00	-11.00	0.00	0.00	0.00	0.00
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
53200	250	Park Maintenance	0.00	0.00	0.00	1.00	10.00	0.00	10.00	0.00	0.00	0.00	0.00
Total Community Development			73.50	0.00	1.00	75.50	-1.00	0.00	-1.00	0.00	0.00	-1.00	-1.00
COMMUNITY JUSTICE SERVICES													
19700	100	Community Justice Services	16.50	0.00	0.00	16.50	0.00	0.00	0.00	0.00	2.00	0.00	2.00
Total Community Justice Services			16.50	0.00	0.00	16.50	0.00	0.00	0.00	0.00	2.00	0.00	2.00
CORONER													
23100	100	Coroner	9.00	0.00	0.00	9.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00
Total Coroner			9.00	0.00	0.00	9.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00
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	2.00	0.00	0.00	2.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
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	1.50	0.00	0.00	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total County Administration			15.25	0.00	0.00	15.25	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00



## 2024 Recommended Staffing

2023 Ending FTEs				2024 New FTEs/Changes				2024 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
46.00	1.00	0.00	47.00	0.00	0.00	0.00	0.00	46.00	0.00	0.00	46.00	<b>ASSESSOR</b>	
<b>46.00</b>	<b>1.00</b>	<b>0.00</b>	<b>47.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46.00</b>	14100	100
												<b>Total Assessor</b>	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	<b>BOCC</b>	
<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	11100	100
												<b>Total BOCC</b>	
4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	<b>BUDGET</b>	
<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	15300	100
												<b>Total Budget</b>	
8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	8.00	<b>CLERK &amp; RECORDER</b>	
11.75	0.00	0.00	11.75	2.00	0.00	0.00	2.00	13.75	0.00	0.00	13.75	12100	100
54.00	0.00	4.00	58.00	0.00	0.00	0.00	0.00	54.00	0.00	4.00	58.00	12200	100
17.50	0.00	0.00	17.50	0.00	0.00	0.00	0.00	17.50	0.00	0.00	17.50	12400	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	12500	100
<b>97.25</b>	<b>0.00</b>	<b>4.00</b>	<b>101.25</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>99.25</b>	<b>0.00</b>	<b>4.00</b>	<b>103.25</b>	12600	100
												<b>Total C&amp;R</b>	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	<b>COMM. DEVELOP.</b>	
37.50	0.00	0.00	37.50	0.00	0.00	0.00	0.00	37.50	0.00	0.00	37.50	16100	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	16200	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	16600	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	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
10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10.00	861549	100
<b>72.50</b>	<b>0.00</b>	<b>0.00</b>	<b>72.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>72.50</b>	<b>0.00</b>	<b>0.00</b>	<b>72.50</b>	53200	250
												<b>Total Comm Dev</b>	
16.50	2.00	0.00	18.50	0.00	2.00	0.00	2.00	16.50	2.00	0.00	18.50	<b>CJS</b>	
<b>16.50</b>	<b>2.00</b>	<b>0.00</b>	<b>18.50</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>16.50</b>	<b>2.00</b>	<b>0.00</b>	<b>18.50</b>	19700	100
												<b>Total CJS</b>	
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	<b>CORONER</b>	
<b>12.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>	23100	100
												<b>Total Coroner</b>	
7.75	0.00	0.00	7.75	0.00	0.00	0.00	0.00	7.75	0.00	0.00	7.75	<b>CTY ADMIN.</b>	
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	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
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	11900	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	19250	100
<b>14.25</b>	<b>0.00</b>	<b>0.00</b>	<b>14.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14.25</b>	<b>0.00</b>	<b>0.00</b>	<b>14.25</b>	41400	100
												<b>Total Cty Admin</b>	

## 2024 Recommended Staffing

FTES SUMMARY			2023 Adopted FTEs				Transfers			2023 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	1.00	21.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00
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	1.00	79.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00
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	8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46200	217	Emergency Prep/Disease Control	8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46300	217	Environmental Health	13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46400	217	Community Health	12.00	0.00	0.00	12.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00
Total Health			41.00	0.00	0.00	41.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00
HUMAN RESOURCES													
17100	217	Human Resources	11.50	0.00	0.00	11.50	2.50	0.00	2.50	0.00	0.00	0.00	0.00
Total Human Resources			11.50	0.00	0.00	11.50	2.50	0.00	2.50	0.00	0.00	0.00	0.00
HUMAN SERVICES													
44100	210	Administration Block Grant	46.50	0.00	4.00	50.50	0.00	0.00	0.00	0.50	0.00	0.00	0.50
44150	210	Adult Services	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44175	210	1451 & Integrated Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44500	210	Child Welfare	35.00	0.00	0.00	35.00	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	10.00	0.00	0.00	10.00
44600	210	Child Care	4.00	0.00	0.00	4.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
44900	210	Child Support Enforcement	10.00	0.00	0.00	10.00	0.00	0.00	0.00	1.00	0.00	1.00	2.00
Total Human Services			119.50	0.00	4.00	123.50	0.00	0.00	0.00	12.50	0.00	1.00	13.50

## 2024 Recommended Staffing

2023 Ending FTEs				2024 New FTEs/Changes				2024 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	<b>CTY ATTORNEY</b>	
<b>16.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16.00</b>	11200	100
												<b>Total Cty Attorney</b>	
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	<b>FACILITIES/FLEET</b>	
22.00	0.00	1.00	23.00	0.00	0.00	0.00	0.00	22.00	0.00	1.00	23.00	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
<b>80.00</b>	<b>0.00</b>	<b>1.00</b>	<b>81.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>80.00</b>	<b>0.00</b>	<b>1.00</b>	<b>81.00</b>	55250	100
												<b>Total Facilities/Fleet</b>	
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	<b>FINANCE</b>	
<b>12.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>	15100	100
												<b>Total Finance</b>	
8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	8.00	<b>HEALTH</b>	
8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	8.00	46100	217
13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	13.00	0.00	0.00	13.00	46200	217
15.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	15.00	46300	217
<b>44.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44.00</b>	46400	217
												<b>Total Health</b>	
14.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00	14.00	0.00	0.00	14.00	<b>HUMAN RESOURCES</b>	
<b>14.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14.00</b>	17100	217
												<b>Total HR</b>	
47.00	0.00	4.00	51.00	0.00	0.00	0.00	0.00	47.00	0.00	4.00	51.00	<b>HUMAN SERVICES</b>	
4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	44100	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	44150	210
35.00	0.00	0.00	35.00	0.00	0.00	0.00	0.00	35.00	0.00	0.00	35.00	44175	210
30.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00	30.00	0.00	0.00	30.00	44500	210
5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00	44550	210
11.00	0.00	1.00	12.00	0.00	0.00	0.00	0.00	11.00	0.00	1.00	12.00	44600	210
<b>132.00</b>	<b>0.00</b>	<b>5.00</b>	<b>137.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>132.00</b>	<b>0.00</b>	<b>5.00</b>	<b>137.00</b>	44900	210
												<b>Total HS</b>	

## 2024 Recommended Staffing

FTES SUMMARY			2023 Adopted FTES				Transfers			2023 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	10.00	0.00	1.00	11.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18300	100	Networking	26.00	0.00	2.00	28.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18400	100	Application Develop. System	34.00	0.00	0.00	34.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Information Technology			71.00	0.00	3.00	74.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	-0.70	0.00	-0.70	0.00	0.00	0.00	0.00
53100	250	Open Space Administration	3.95	1.00	0.00	4.95	-3.95	0.00	-3.95	0.00	0.00	0.00	0.00
53200	250	Parks Op and Maintenance	0.00	0.00	0.00	0.00	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	-1.80	0.00	-1.80	0.00	0.00	0.00	0.00
53320	250	Open Space Patrol 80%	0.45	0.00	0.00	0.45	-0.45	0.00	-0.45	0.00	0.00	0.00	0.00
53330	250	Open Space - Land Mgmt 80%	2.10	0.00	0.00	2.10	-2.10	0.00	-2.10	0.00	0.00	0.00	0.00
53500	250	Open Space Op and Maint	0.00	0.00	0.00	0.00	9.00	0.00	9.00	0.00	2.00	0.00	2.00
Total Open Space and Natural Resources			10.00	1.00	0.00	11.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00
PUBLIC AFFAIRS													
11600	100	Public Affairs	5.00	0.00	0.00	5.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
Total Public Affairs			5.00	0.00	0.00	5.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
PUBLIC WORKS													
24100	100	Building Develop. Svcs.	35.75	1.00	0.00	36.75	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
30200	100	Engineering	39.00	0.00	0.00	39.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
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	70.00	0.00	3.00	73.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
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	8.00	0.00	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			191.05	1.00	3.00	195.05	-2.00	0.00	-2.00	0.00	0.00	0.00	0.00
RUETER-HESS RESERVOIR													
47100	245	Rueter-Hess Reservoir	0.00	0.00	0.00	0.00	1.00	0.00	1.00	6.00	0.00	0.00	6.00
Total Rueter-Hess Reservoir			0.00	0.00	0.00	0.00	1.00	0.00	1.00	6.00	0.00	0.00	6.00



## 2024 Recommended Staffing

2023 Ending FTEs				2024 New FTEs/Changes				2024 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	<b>INFORMATION TECH.</b>	
10.00	0.00	1.00	11.00	0.00	0.00	0.00	0.00	10.00	0.00	1.00	11.00	18100	100
26.00	0.00	2.00	28.00	0.00	0.00	0.00	0.00	26.00	0.00	2.00	28.00	18200	100
34.00	0.00	0.00	34.00	0.00	0.00	0.00	0.00	34.00	0.00	0.00	34.00	18300	100
<b>71.00</b>	<b>0.00</b>	<b>3.00</b>	<b>74.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>71.00</b>	<b>0.00</b>	<b>3.00</b>	<b>74.00</b>	18400	100
												<b>Total IT</b>	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	<b>MENTAL HEALTH</b>	
<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	802014	100
												<b>Total Mental Health</b>	
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	<b>OS &amp; NAT. RES.</b>	
0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60100	100
0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53100	250
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53200	250
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53310	250
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53320	250
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53330	250
9.00	2.00	0.00	11.00	2.00	0.00	0.00	2.00	11.00	0.00	0.00	11.00	53500	250
<b>10.00</b>	<b>4.00</b>	<b>0.00</b>	<b>14.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>12.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>	<b>Total OS &amp; NR</b>	
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	<b>PUBLIC AFFAIRS</b>	
<b>6.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6.00</b>	11600	100
												<b>Total Public Affairs</b>	
34.75	1.00	0.00	35.75	0.00	0.00	0.00	0.00	34.75	0.00	0.00	34.75	<b>PUBLIC WORKS</b>	
38.00	0.00	0.00	38.00	0.00	0.00	0.00	0.00	38.00	0.00	0.00	38.00	24100	100
0.30	0.00	0.00	0.30	0.00	0.00	0.00	0.00	0.30	0.00	0.00	0.30	30200	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	32100	100
70.00	0.00	3.00	73.00	0.00	0.00	0.00	0.00	70.00	0.00	3.00	73.00	31100	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	31400	200
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	31550	200
8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	8.00	31600	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	31620	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	31630	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	31640	200
<b>189.05</b>	<b>1.00</b>	<b>3.00</b>	<b>193.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>189.05</b>	<b>0.00</b>	<b>3.00</b>	<b>192.05</b>	31650	200
												<b>Total Public Works</b>	
7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	<b>RUETER-HESS</b>	
<b>7.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7.00</b>	47100	245
												<b>Total Rueter-Hess</b>	

## 2024 Recommended Staffing

FTES SUMMARY			2023 Adopted FTEs				Transfers			2023 New FTEs Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
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
TREASURER													
13100	100	Treasurer's Office	8.75	0.00	0.00	8.75	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
13200	100	Public Trustee	3.00	0.00	0.00	3.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
Total Treasurer			11.75	0.00	0.00	11.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	11.50	0.00	0.00	11.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	4.50	0.00	0.00	4.50	1.00	0.00	1.00	0.00	0.00	0.00	0.00
21125	100	Support Services	12.00	0.00	2.00	14.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
21127	100	Radio Systems	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
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	1.00	0.00	0.00	1.00	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	3.00	0.00	0.00	3.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
21160	100	Internal Affairs	3.00	0.00	0.00	3.00	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	35.00	0.00	2.00	37.00	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	1.00	0.00	0.00	1.00
21400	100	Court Services	18.00	0.00	0.00	18.00	1.00	0.00	1.00	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	166.00	0.00	5.00	170.00	-2.50	0.00	-2.50	0.00	0.00	0.00	0.00
21600	100	Records	14.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21700	100	Emergency Management	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21750	100	Emergency Services Unit	10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23150	100	Major Crimes Section	21.00	0.00	0.00	21.00	14.00	0.00	14.00	1.00	0.00	0.00	1.00
23200	100	Crime Lab/Evidence	10.00	0.00	0.00	10.00	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	-0.50	0.00	-0.50	0.00	0.00	0.00	0.00
23350	100	Special Investigations	14.00	0.00	0.00	14.00	-13.00	0.00	-13.00	0.00	0.00	0.00	0.00
23370	100	RMRCFL Task Force	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23375	100	Investigative Task Force	4.00	0.00	0.00	4.00	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			385.00	0.00	10.00	394.00	-2.00	0.00	-2.00	3.00	0.00	0.00	3.00

## 2024 Recommended Staffing

2023 Ending FTEs				2024 New FTEs/Changes				2024 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.10	<b>SURVEYOR</b>	
<b>0.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.10</b>	12900	100
												<b>Total Surveyor</b>	
7.75	0.00	0.00	7.75	0.00	0.00	0.00	0.00	7.75	0.00	0.00	7.75	<b>TREASURER</b>	
4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	13100	100
<b>11.75</b>	<b>0.00</b>	<b>0.00</b>	<b>11.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11.75</b>	<b>0.00</b>	<b>0.00</b>	<b>11.75</b>	13200	100
												<b>Total Treasurer</b>	
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	<b>RM HIDTA</b>	
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
<b>12.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>	861350	295
												<b>Total RM HIDTA</b>	
11.50	0.00	0.00	11.50	0.00	0.00	0.00	0.00	11.50	0.00	0.00	11.50	<b>SHERIFF</b>	
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	<b>General Fund</b>	
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
5.50	0.00	0.00	5.50	0.00	0.00	0.00	0.00	5.50	0.00	0.00	5.50	21105	100
11.00	0.00	2.00	13.00	0.00	0.00	0.00	0.00	11.00	0.00	2.00	13.00	21115	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	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
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	21127	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
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	21135	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	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
35.00	0.00	2.00	37.00	0.00	0.00	0.00	0.00	35.00	0.00	2.00	37.00	21175	100
15.00	0.00	1.00	16.00	0.00	0.00	0.00	0.00	15.00	0.00	1.00	16.00	21200	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	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
163.50	0.00	5.00	168.50	0.00	0.00	0.00	0.00	163.50	0.00	5.00	168.50	21400	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	21450	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	21500	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	21600	100
36.00	0.00	0.00	36.00	0.00	0.00	0.00	0.00	36.00	0.00	0.00	36.00	21700	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	21750	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	23150	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	23200	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	23300	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	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
<b>386.00</b>	<b>0.00</b>	<b>10.00</b>	<b>396.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>386.00</b>	<b>0.00</b>	<b>10.00</b>	<b>396.00</b>	23375	100
												861551	100
												<b>Subtotal GF SO</b>	

## 2024 Recommended Staffing

FTES SUMMARY			2023 Adopted FTEs				Transfers			2023 New FTEs Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
Law Enforcement Authority (LEA) Fund													
22100	220	Patrol - LEA	129.00	0.00	3.00	132.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
22150	220	Traffic - LEA	8.00	0.00	0.00	8.00	3.00	0.00	3.00	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	1.00	0.00	1.00	0.00	0.00	0.00	0.00
22300	220	YESS Program - LEA	2.00	0.00	0.00	2.00	-1.00	0.00	-1.00	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	14.00	0.00	0.00	14.00	-4.00	0.00	-4.00	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
861611	220	Critical Response Team - LEA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
Subtotal LEA Fund Sheriff			171.00	0.00	3.00	174.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
School Safety 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
27425	221	SRO - Ben Franklin Academy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
27450	221	SRO - Colorado Christian Academy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
27475	221	SRO - Cherry Hills Christian Acad	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
Subtotal School Safety Fund Sheriff			30.00	0.00	0.00	30.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00
Total Sheriff			586.00	0.00	13.00	598.00	-2.00	0.00	-2.00	7.00	0.00	0.00	7.00
GRAND TOTALS			1,432.90	3.00	29.00	1,464.90	0.00	0.00	0.00	31.50	4.00	0.00	35.50
REGULAR FTES BY FUND			Regular FTE's By Fund	LB Temps	Over-Hires	Regular FTE's By Fund	Regular FTE's By Fund		Regular FTE's By Fund				
Fund	100	General Fund	935.10	2.00	19.00	-11.70	8.00						
Fund	200	Road and Bridge Fund	116.00	0.00	3.00	0.00	0.00						
Fund	210	Human Services Fund	119.50	0.00	4.00	0.00	12.50						
Fund	217	Health Fund	41.00	0.00	0.00	0.00	3.00						
Fund	250	Open Space Fund	8.30	1.00	0.00	10.70	0.00						
Fund	245	Rueter-Hess Reservoir Fund	0.00	0.00	0.00	1.00	6.00						
Fund	295	RM HIDTA Fund	12.00	0.00	0.00	0.00	0.00						
Fund	220	Law Enforcement Authority Fund	171.00	0.00	3.00	0.00	1.00						
Fund	221	School Safety	30.00	0.00	0.00	0.00	1.00						
TOTAL *			1,432.90	3.00	29.00	TOTAL	0.00	TOTAL	31.50				

\*Restated to add P3778G - Homeless Initiative Deputy



## 2024 Recommended Staffing

2023 Ending FTEs			
Reg	LB Temps	Over-Hires	Total

2024 New FTEs/Changes			
Reg	LB Temps	Over-Hires	Total

2024 Recommendation FTEs			
Reg	LB Temps	Over-Hires	Total

Div	Fund
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130.00	0.00	3.00	133.00
11.00	0.00	0.00	11.00
2.00	0.00	0.00	2.00
5.00	0.00	0.00	5.00
1.00	0.00	0.00	1.00
6.00	0.00	0.00	6.00
10.00	0.00	0.00	10.00
6.00	0.00	0.00	6.00
1.00	0.00	0.00	1.00
172.00	0.00	3.00	175.00

8.00	0.00	0.00	8.00
3.00	0.00	0.00	3.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
11.00	0.00	0.00	11.00

138.00	0.00	3.00	141.00
14.00	0.00	0.00	14.00
2.00	0.00	0.00	2.00
5.00	0.00	0.00	5.00
1.00	0.00	0.00	1.00
6.00	0.00	0.00	6.00
10.00	0.00	0.00	10.00
6.00	0.00	0.00	6.00
1.00	0.00	0.00	1.00
183.00	0.00	3.00	186.00

LEA Fund	
22100	220
22150	220
22260	220
22270	220
22300	220
22400	220
22500	220
800540	220
861611	220
Subtotal LEA SO	

3.00	0.00	0.00	3.00
9.00	0.00	0.00	9.00
5.00	0.00	0.00	5.00
8.00	0.00	0.00	8.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
33.00	0.00	0.00	33.00

0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00

3.00	0.00	0.00	3.00
9.00	0.00	0.00	9.00
5.00	0.00	0.00	5.00
8.00	0.00	0.00	8.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
33.00	0.00	0.00	33.00

School Safety	
27100	221
27150	221
27200	221
27250	221
27250	221
27300	221
27325	221
27375	221
27400	221
27425	221
27450	221
27475	221
Subtotal School Safety	

591.00	0.00	13.00	604.00
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11.00	0.00	0.00	11.00
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602.00	0.00	13.00	615.00
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Total Sheriff	
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1,464.40	8.00	29.00	1,501.40
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15.00	2.00	0.00	17.00
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1,479.40	2.00	29.00	1,510.40
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Regular FTE's By Fund	LB Temps	Overhires
929.40	4.00	15.00
116.00	0.00	3.00
132.00	0.00	5.00
44.00	0.00	0.00
19.00	4.00	0.00
7.00	0.00	0.00
12.00	0.00	0.00
172.00	0.00	6.00
33.00	0.00	0.00
TOTAL	1,464.40	8.00

Regular FTE's By Fund	
	2.00
	0.00
	0.00
	0.00
	2.00
	0.00
	0.00
	11.00
	0.00
TOTAL	15.00

Regular FTE's By Fund	LB Temps	Over-Hires
931.40	2.00	18.00
116.00	0.00	3.00
132.00	0.00	5.00
44.00	0.00	0.00
21.00	0.00	0.00
7.00	0.00	0.00
12.00	0.00	0.00
183.00	0.00	3.00
33.00	0.00	0.00
TOTAL	1,479.40	2.00

Data as of  
September 8, 2023



# Capital Improvement Projects (CIP)

## **HIGHLIGHTS OF OUR MAJOR CAPITAL IMPROVEMENT PROJECTS AND ASSET MANAGEMENT PROGRAMS**

### **PAVEMENT MANAGEMENT PROGRAM**

Currently, the County's pavement management program recommends funding contracted pavement maintenance and reconstruction at \$17.5 million in 2024 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 system 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 repairs and replacements, roadside ditch reconstruction and erosion stabilization projects. 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 detention/water quality pond facilities; hiring annual GESC contractors to meet permit stabilization requirements: and includes the declassification and repairs to existing NRCS dams that were constructed in the early 1960's.

### **LINCOLN AVE (JORDAN TO PARKER ROAD)**

The County plans to continue to partner with the Town of Parker to widen and improve Lincoln Avenue between Keystone Boulevard and Parker Road (SH 83) during the construction phase. The Town is managing this multi-year transportation improvement project, which is anticipated to cost over \$26 million, and construction is scheduled to begin in 2024.

### **HILLTOP ROAD (LEGEND HIGH SCHOOL TO ALPINE DRIVE)**

This project will widen and reconstruct the segment of Hilltop Road between Legend High School and Singing Hills Road and will be constructed in multiple phases over several years. Funding in 2024 allows the County to complete final design, acquire additional Right-of-way (ROW), and relocate utilities that conflict with the proposed improvements. The first construction package is anticipated to begin in 2025 (pending funding and completion of ROW acquisitions and utility relocations) and will improve the segment from Legends High School and extend past the Village Road / Crest View Road Intersection; and will take 18 to 24 months to construct.

### **CRYSTAL VALLEY INTERCHANGE CONSTRUCTION**

The County is partnering with the Town of Castle Rock to construct a new interchange at I-25 and Crystal Valley Parkway. The Crystal Valley Interchange is estimated to cost \$94 million to construct; and the 2024 proposed budget will allow the County to contribute \$24 million while the Dawson Trails development is contributing \$50 million. Additionally, in August 2023, the Town was successful in being selected by DRCOG to receive \$8.5 million in federal funds through the 2023 TIP project selection process. Construction hopefully will begin in early 2024 and take about 36 months to complete.

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

Additional funding is needed to advance construction on a portion of a new local road that is within unincorporated Douglas County, which is also referred to as Dawson Trails Boulevard. This new road 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 Dawson Trails Blvd. needs to occur before the proposed I-25 / Crystal Valley Interchange can be completed and open to traffic, since the proposed interchange requires closing a segment of the I-25 West Frontage Road between Tomah Road and Yucca Hills Road. This project includes improvements at the existing Bear Dance Road / Tomah Road intersection. Additionally, this project will improve safety and mobility and will eliminate three at-grade railroad crossings. Construction is scheduled to begin early 2024 on the segment located in unincorporated Douglas County.



Road and Bridge Fund	
Project Title	Preliminary Budget
Contracted Road Maintenance	\$ 17,500,000
Emergency Storm Drainage Projects	500,000
Stormwater Priority Projects	3,800,000
School and Pedestrian Safety Projects	100,000
Traffic Signal Replacement	2,000,000
Highlands Ranch Parkway	200,000
Total Road & Bridge Fund Project	<u>\$ 24,100,000</u>

Road Sales and Use Tax Fund	
Project Title	Preliminary Budget
Relocate I-25 West Frontage Road (Tomah to Territorial)	\$ 4,000,000
Hilltop Road (Legends High School to Alpine Drive)	2,500,000
Dakan Road over West Plum Creek Bridge Replacement	200,000
Happy Canyon / I-25 Interchange - West Side Connection Improvements	1,000,000
Traffic Signal and Intelligent Transportation Upgrades	1,400,000
Traffic Engineering Studies	550,000
Traffic Hazard Elimination Projects	750,000
Crystal Valley Interchange Reconstruction	17,000,000
US Hwy 85 Improvements (Highlands Ranch Parkway to County Line Road)	1,500,000
Transportation Demand Management (TDM) Partnership Projects	100,000
Total Road Sales and Use Tax Fund Project	<u>\$ 29,000,000</u>

Transportation Infrastructure Sales and Use Tax Fund	
Project Title	Preliminary Budget
Lincoln Avenue (Jordan to Parker Road)	\$9,000,000
Safer Main Streets Projects - C-470 Trail over University	1,500,000
I-25 / Lincoln Interchange	1,000,000
Colorado Department of Transportation (CDOT) Bustang / Mobility Hub - Lone Tree	1,000,000
Crystal Valley / I-25 Interchange	7,000,000
Total Transportation Infrastructure Sales and Use Tax Fund Project	<u>\$ 19,500,000</u>

### Justice Center Sales and Use Tax Fund

Project Title	Preliminary Budget
Justice Center Fund Operating Transfer	\$ 390,700
Scissor Lift - Motorized	29,000
Security Equipment - Camera Upgrade / Replacements	132,000
Carpet Replacement	91,500
Conference Room Chair Replacements	8,500
Bookings Office / Cubicle Furniture Replacements	18,500
Dispatch Services - Furniture Replacements	14,500
Detention Lobby Expansion	615,000
District Attorney Office Remodel	1,364,537
Records Expansion	389,000
Liebert Building Automation System Upgrade	12,500
Jail Intercom System Replacement Parts	35,000
Interruptible Power Supply (UPS) Replacement - Dispatch	17,000
Elevator Modernization	575,000
Fire Panel Replacement at Highland Ranch Sheriff Substation	4,500
Roof Replacement - Phase VIII	208,000
Parking Lot / Garage Resurfacing	649,500
Parking Garage Wall Repairs	38,500
Total Justice Center Sales and Use Tax Fund	<u>\$ 4,593,237</u>

### Parks and Open Space Sales and Use Tax Fund

Project Title	Preliminary Budget
State Historical Grant Cash Match awarded to Schweiger Ranch	\$ 14,144
Douglas County Rockshelter Interpretive Signage	10,000
Evans Homestead restore to original character	350,000
Miksch-Helmer Cabin continued restoration	62,500
Bayou Gulch Assessment	1,500
William Converse Ranch restore chicken coop	150,000
Lightning Protection Installation on 6 Sites	36,000
Exterior Paint and Siding Replacement	85,000
Spring Valley School Stabilization	500,000

### Parks and Open Space Sales and Use Tax Fund

Project Title	Preliminary Budget
Columbine Open Space barn restoration	154,850
Contracted Services for Repository	75,000
Vehicle Replacements	210,000
Forest Management	350,000
Two (2) Full Time Rangers	214,000
Seasonal Rangers	136,000
E-Bikes	20,000
Transportation Rental	6,000
Accessibility Improvements	50,000
Sandstone Phase II	50,000
Astronomical Observatory - Sandstone Ranch	100,000
Professional Services	800,000
Park Maintenance and Repairs	172,000
Capital Equipment	145,000
Non-Capital Equipment	12,000
Trail Resurfacing at Bluffs	450,000
Synthetic Turf Rejuvenation	58,000
Ballfield Infield Renovation	150,000
Parking Lot Maintenance	200,000
Drinking Fountains	17,000
Fence Replacement	55,000
Picnic Tables Replacement	16,000
Playground Replacement Outreach	300,000
Tree Replacement	150,000
Macanta Regional Park	1,400,000
High Line Canal Conservancy	10,000
	\$ 6,509,994

### Conservation Trust Fund

Project Title	Preliminary Budget
Macanta Regional Park - Construction - Multi-year project	1,300,000
Total Conservation Trust Fund	\$ 1,300,000

## Capital Expenditures Fund

Project Title	Preliminary Budget
Wilcox Building Security Component Replacement	\$ 26,500
Floor Covering Replacement / Maintain surface life - County-wide	40,000
Door Hardware Replacements - Locks, Cylinder Cores, Closers, etc.	15,000
Health Department Alarm System Replacement	5,500
Air Purification Cells w/I Ductwork Replacement - County-wide	7,700
Furniture and Equipment Replacement & Ergonomic Chairs	95,000
Public Works Operations Camera and Accessories Replacement	65,000
Park Meadows Center Elevator Door Replacement	20,000
Health and Human Services Security Component Upgrades	45,000
Fire Panel Improvements	22,000
Philip S. Miller Uninterruptible Power Supply (UPS) Battery Replacements	10,000
Philip S. Miller Parking Garage Fire Panel Replacement	11,000
Philip S. Miller Exterior Camera Replacements	35,000
Wilcox Building Roof Improvements - Silicone Coating Phase II	45,000
Sedalia Yard Roof Replacement	7,000
Parking Lot Maintenance - County-wide	164,000
Exterior Building Maintenance - Windows, Paint, Sidewalk, Roof, etc.	35,000
Elections Building Roof Improvements - Silicone Coating	84,000
Fuel Site Management Software - Replacement	95,000
Heavy Duty Mobile Lifts Replacement	120,000
Garage Door Panel Replacement	9,000
Fairgrounds Exterior Building Maintenance	21,000
Furniture and Equipment Replacement	8,000
Fairgrounds Parking Lot Maintenance	26,500
Fairgrounds Floor Repair and Maintenance	21,000
Construction Management Services	620,000
<b>Total Capital Expenditures Fund</b>	<b>\$ 1,653,200</b>



The background image shows a highway construction site. In the foreground, there is a green semi-transparent rectangular overlay. To the right of the overlay, a white semi-truck with 'MONTANA' on its side is visible, along with several cars and a yellow construction sign. In the background, there are rolling green hills and a tall yellow crane. The sky is overcast.

# 5-Year Capital Improvement Planning Documents

**DOUGLAS COUNTY**

*Updated: September 29, 2023*

**DRAFT - (2024 thru 2028) Capital Improvement Program (CIP) Five Year Budget Project Priorities - Subject to Change and BOCC Final Approval**

Project Description & Funding Needed (based on 2021 construction costs)

- This color has no significance other than to help more easily read the information in the individual rows
- This color has no significance other than to help more easily read the information in the individual rows
- This color represents that the project is funded partially with State or Federal Funds
- This color represents that the project funding is identified in an IGA with Sterling Ranch or Solstice / Shea in Chatfield

BU	2040 TMP	Fund 200 - Road and Bridge Fund (4.493 Mill Levy)	balance on 09/08/2023	2024	2025	2026	2027	2028
800100	Ongoing	Pavement Management Program (Asphalt & Concrete Paving, Maintenance and Reconstruction, Sidewalks, ADA Ramps) - see BU 801013 below	3,253,337	17,500,000	18,000,000	21,000,000	21,000,000	21,000,000
800244	Ongoing	Traffic Communications	295,974	-	-	-	-	-
800302	2020	US 85 Corridor Improvements	360,390	-	-	-	-	-
800435	2020	Pine Drive Improvements	1,275,338	-	-	-	-	-
800436	2020	County Line Road / Inverness Intersection (augments Fund 230, BU 800269)	200,000	-	-	-	-	-
800503	Ongoing	Emergency Storm Drainage (use existing balance each year except reserve \$250,000)	458,213	500,000	500,000	500,000	500,000	500,000
800506	Ongoing	Stormwater Priority Projects	3,365,842	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000
800853	Ongoing	School & Pedestrian Safety Projects	887,766	100,000	100,000	100,000	100,000	100,000
800903	Ongoing	Intelligent Transportation System (see Fund 230 BU 800833)	249,702	-	-	-	-	-
800916	Ongoing	Traffic Signal Replacement - \$800 K set aside in 2024 for CLR/Inverness Traffic Signal	141,465	2,000,000	2,000,000	-	-	-
801004	Ongoing	Safety & Congestion Management	188,575	-	-	-	-	-
801013	2030	Highlands Ranch Pkwy (Ridgeline to Burntwood) - Major Pavement Management Project - \$4M in 2026 is needed for Broadway/HRP intersection	-	200,000	200,000	4,000,000	4,000,000	4,000,000
<b>Fund 200 - Subtotal for CIP (doesn't include Public Works Operations Requests or Salaries)</b>			10,676,602	24,100,000	24,600,000	29,400,000	29,400,000	29,400,000
31660	Ongoing	Traffic Signal Asset Management Program (Ongoing)	-	900,000	900,000	900,000	900,000	900,000
31300	Ongoing	CIP Projects Public Relations Consultants	-	100,000	100,000	100,000	100,000	100,000
BU	2040 TMP	Fund 225 - Infrastructure Fund	balance on 09/08/2023	2024	2025	2026	2027	2028
801202	Safety	US 85 Improvements (Daniels Park Road Intersection)	300,008	-	-	-	-	-
801203	2030	Relocate West I-25 Frontage Road (amount shown set aside for ROW acquisition, utility relocation costs and some construction cost)	97,300	-	-	-	-	-
<b>Fund 230 - Subtotal for CIP:</b>			397,308	-	-	-	-	-

**DOUGLAS COUNTY**  
**Updated: September 29, 2023**  
**DRAFT - (2024 thru 2028) Capital Improvement Program (CIP) Five Year Budget Project Priorities - Subject to Change and BOCC Final Approval**  
Project Description & Funding Needed (based on 2021 construction costs)

BU	2040 TMP	Fund 230 - Road Sales and Use Tax Fund (from 4/10's of one cent sales and use tax for transportation)	balance on 09/08/2023	2024	2025	2026	2027	2028
800117	Ongoing	Pavement Management Program - augments Fund 200, BU 800100 or used to supplement budget for Grigs Road and HRP (Ridgeline to Burntwood)	58,998	-	-	-	-	-
800129	2030	Relocate I-25 West Frontage Road (Tomah to Territorial), CI 2020-015, Required for New Interchange (see BU 800979)	7,784,465	4,000,000	-	-	-	-
800156	2030	Hilltop Road (Legend HS to Alpine Drive), CI 2020-029 - for design, ROW, utilities & construction - also see Fund 235	3,588,580	2,500,000	18,000,000	-	-	-
800156	2030	Hilltop Road (Alpine Drive to Singing Hills to Flintwood), CI 2020-029 - for design, ROW, utilities & construction - also see Fund 235	-	-	-	-	3,000,000	20,000,000
800202	2030	Bayou Gulch Road Extension	1,593,530	-	-	-	-	-
800262	2030	I-25 / Lincoln Avenue Improvements CI 2019-014 (also see Fund 235, BU 801505) on 9/8/2023 balance is \$160,000 minus \$72K move to TDM leaves \$88K	88,000	-	-	3,000,000	17,000,000	-
800267	2030	Waterton Central (Moore Road to Titan Road) - balance on 9/8/2023 is \$2,321,601 of which \$1.5 M shown on next line for Lavaun/Peterson	821,601	-	-	-	-	-
800267	2030	Waterton Road (aka Airport Road) / US 85 Intersection Improvements - initially \$1.5 M estimated is needed for Lavaun/Peterson	1,500,000	-	-	-	-	-
800269	Safety	County Line Road / I-25 Operational Improvements (East of I-25) - see Fund 200 BU 800916 Addl \$800K set aside for CLR signals	1,656,112	-	-	-	-	-
800269	Safety	County Line Road / I-25 Operational Improvements (WB to SB auxiliary lane below I-25), \$10 M needed, with \$5 M potentially needed from DC	-	-	-	-	-	-
800308	2020	US 85 (Highlands Ranch Parkway to C-470), estimated revenue from SR shown - need to recognize actual revenue in future BGT supplemental	1,883,160	-	-	-	-	-
800308	2020	US 85 (HR Pkwy to C-470) Sterling Ranch Commitment - (estimated new revenue appears as negative value)	-	-	-	(1,500,000)	(1,500,000)	(1,500,000)
800308	2020	US 85 (Highlands Ranch Parkway to Titan Road), \$7.5 M needed by 2030 (requires using Sterling Ranch Revenue)	-	-	-	1,500,000	1,500,000	1,500,000
800308	2030	US 85 / Titan Road Interchange Reconfiguration, \$15 M needed (using Sterling Ranch Revenue)	-	-	-	-	-	-
800308	2030	Waterton Road Widening (Campfire to Wadsworth)	-	-	-	-	-	-
800308	2030	Waterton Trail over South Platte River (High Line Canal to Wadsworth)	-	-	-	-	-	-
800418	2030	Peoria Widen to 4 thru lanes (Lincoln to Belford), possible partnering opportunity with developers	-	-	-	-	-	-
800424	Safety	Jackson Creek Road over West Plum Creek Bridge Replacement, CI 2009-017	45,199	-	600,000	5,500,000	-	-
800425	Safety	Dakan Road over West Plum Creek Bridge Replacement, CI 2007-021	54,633	200,000	100,000	5,500,000	-	-
800426	Safety	Meridian / Havana / Lincoln - (amount shown includes full SPIMD contribution thru 9/8/2023)	2,092,527	-	-	-	-	-
800431	Safety	Crystal Valley over Sellers Gulch Bridge Improvements, CI 2020-034	22,890	-	-	1,000,000	-	-
800432	Safety	Inverness Drive South Bridge Improvements, CI 2020-035	839,723	-	-	-	-	-
800433	Safety	Rampart Range Road Improvements, CI 2020-036	-	-	-	-	-	-
800434	Safety	Broadway / HR Parkway Intersection, CI 2021-024 (\$1.1 M HSIP federal funds not shown here) - see F 200 BU 801013 \$4M in 2026 for intersection reconstruction	2,098,214	-	2,000,000	-	-	-
800437	Safety	Bridge Repair Projects - 105 Bridge Deck south Wolfensberger and Y-Camp scour priorities	55,078	-	-	-	-	-
800451	Safety	SH 83 Widen at Park Drive and Rafter Road Intersections - available to transfer to BU 800505 for Legae Roundabout	600,000	-	-	-	-	-
800455	2020	US 85 (Highlands Ranch Parkway to C-470), shows revenue from Plum Creek PD / Shea / Solstice PD commitment	239,778	-	-	-	-	-
800456	N/A	City of Castle Pines Paving Reconstruction Projects (BU 800456.468650) -	-	-	-	-	-	-
800461	2030	County Line Road (University to Broadway), (Revenue from DRCOG, CDOT, Littleton, Centennial not shown here)	14,237,483	-	-	-	-	-
800464	2020	Pine Lane Improvements (Dixon Drive to Pine Drive), CI 2017-019 & CI 2020-020	1,538,893	-	-	-	-	-
800505	2030	Happy Canyon / I-25 Interchange - Need \$1.5 M from County in 2023 for Legae Road, (also see Fund 235 for interchange funding)	800,000	1,000,000	-	5,000,000	-	-
800770	2030	Pine Drive (Lincoln to Inspiration), SP 2018-005 & CI 2020-019 - (also see Fund 200, BU 800435 and Fund 235, BU 801504)	2,576,430	-	-	-	-	-
800833	Safety	Traffic Signal and Intelligent Transportation Upgrades	2,108,075	1,400,000	1,000,000	2,000,000	2,000,000	2,000,000
800833	Safety	Traffic Engineering Studies (includes funds for 2050 TMP update)	-	550,000	-	-	-	-
800854	Safety	Traffic Hazard Elimination Projects - (Tomahawk Road / East Parker Road Intersection and other future priority projects)	196,698	750,000	3,200,000	2,500,000	2,500,000	2,500,000
800855	Safety	Highlands Ranch Transportation Improvement Projects (aka HR TIP)	143,214	-	-	-	-	-
800863	2030	Meridian Intersection Improvements	384,532	-	-	-	-	-
800970	2030	Stroh Road Extension (SH 83 to Hilltop Road)	-	-	-	-	-	-
800979	2030	Crystal Valley Interchange Construction (CI 2022-023), w/ Relocated Frontage Rd (also see Fund 230, BU 800129 and Fund 235, BU 801512)	-	17,000,000	-	-	-	-
800998	2020	US 85 Improvements (HRP to CLR), amt shown doesn't include \$33.373 M from DRCOG-federal & CDOT	3,611,366	1,500,000	-	-	-	-
801014	2030	Highlands Ranch Pkwy (Ridgeline to Burntwood) - if needed, augments budget in Fund 200, BU 801013	-	-	-	-	-	-
801015	2020	Transportation Demand Management (TDM) Partnership Projects	72,000	100,000	100,000	500,000	500,000	500,000
Fund 230 - Subtotal for CIP:			50,691,179	29,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Amount available for Capital Improvement Priorities:			check	\$29.0 M	\$25.0 M	\$25.0 M	\$25.0 M	\$25.0 M

DOUGLAS COUNTY Updated: September 29, 2023 DRAFT - (2024 thru 2028) Capital Improvement Program (CIP) Five Year Budget Project Priorities - Subject to Change and BOCC Final Approval Project Description & Funding Needed (based on 2021 construction costs)								
BU	2040 TMP	FUND 235 - Transportation Infrastructure - 0.18 Sales & Tax	balance on 09/08/2023	2024	2025	2026	2027	2028
801502	2020	US 85 (Highlands Ranch Parkway to Dad Clark Gulch)	-	-	-	-	-	-
801503	Safety	SH 83 (Bayou Gulch Road to Palmer Divide Road)	-	-	-	-	-	-
801504	2030	Pine Drive Widening (Lincoln Avenue to Inspiration Drive)	9,700,000	-	-	-	-	-
801504	2030	Pine Drive (Inspiration Drive to Aurora Parkway), augments Fund 230, BU 800770	-	-	-	-	-	-
801505	2030	Lincoln Avenue (Oswego to Peoria to Chambers to Keystone to Jordan) - augments Fund 230, BU 800262	-	-	-	-	-	-
801505	2030	Lincoln Avenue (Jordan to Parker Road) - \$26 M Town of Parker Partnership Priority Project	-	9,000,000	-	-	-	-
801507	Safety	C-470 Trail over University (SH177) - Safer Main Streets Grant Project	2,852,654	1,500,000	-	-	-	-
801508	2030	I-25 / Lincoln Interchange (Park Meadows Drive to Oswego w/ grade separation at Havana) - DRCOG TIP commitment	-	1,000,000	-	-	13,000,000	-
801509	Transit	Lone Tree Bustang Mobility Hub - DRCOG TIP commitment	-	1,000,000	-	-	-	-
801510	2030	Crowfoot Valley Road Improvements, CI 2020-039, (Macanta/Canyonside Blvd to 2nd Access into Canyons South),	350	-	1,000,000	-	-	-
801510	2030	Crowfoot Valley Road Improvements, CI 2020-039, (2nd Access into Canyons South to Pradera Pkwy)	-	-	-	-	-	-
801510	2030	Crowfoot Valley Road Improvemnets, CI 2020-039, (Pradera Pkwy to Bayou Gulch Rd / Chambers Rd)	-	-	-	-	-	-
801511	Safety	Bridge Rehabilitation or Replacement Projects - BGT for JeffCo Str # E-6-4A - 2 miles downstream of Trumbull Bridge	1,000,000	-	-	-	-	-
801511	Safety	Bridge Rehabilitation or Replacement Projects - BGT for JeffCo Str # F-6-7 - 5 miles downstream of Deckers, near Sugar Creek Road Intersection	-	-	-	1,000,000	-	-
801511	Safety	Bridge Rehabilitation or Replacement Projects - for Pine Cliff Road over West Plum Creek and other priorities	-	-	-	-	3,000,000	-
801512	2030	Crystal Valley Interchange Construction, (CI 2022-023), augments Fund 230 BU 800979	-	7,000,000	-	-	-	-
801512	2030	Relocate I-25 West Frontage Road, CI 2020-015, (4 lanes Coachline to Territorial), \$24 M Total, \$x M from DC for ROW thru Yucca Hills	-	-	-	-	-	-
801513	2040	Happy Canyon / I-25 Interchange - Phase 1 - West Side Connection and Phase 2 - East Side Connection, (also see Fund 230)	200,000	-	1,000,000	15,000,000	-	-
801514	2030	Hilltop Road and Singing Hills Road Improvements, CI 2020-029, augments Fund 230, BU 800156	-	-	15,000,000	-	1,000,000	7,000,000
801516	2030	Wolfensberger Widening (Prairie Hawk to Coachline / Plum Creek Pkwy), CI 2021-026,	-	-	-	-	-	-
801517	Safety	Palmer Divide Road West of I-25, CI 2021-027 (El Paso County project partner)	1,850	-	-	-	-	-
801518	2030	Inspiration Drive, CI 2020-016, (need to construct in phases due to funding)	-	-	-	-	-	-
801519	2030	Waterton Trail over South Platte River (connects High Line Canal at Campfire to Chatfield State Park), \$10 to \$12 M total needed	-	-	-	500,000	1,000,000	4,000,000
801519	2030	Waterton Widen & Replace Bridge (Wadsworth to Campfire), \$25 to \$30 M total needed	-	-	-	500,000	1,000,000	6,000,000
801520	Safety	Traffic Signal System & Traffic Communications Upgrades - augments Fund 230, BU 800833	-	-	-	-	-	-
801521	2030	RidgeGate/Mainstreet Improvements (Lone Tree Limits to Chambers Road)	-	-	-	-	-	-
801522	Safety	Wolfensberger Improvements (Coachline to DC Hwy 105)	-	-	-	-	-	-
801523	2030	CDOT SH 86 Improvements (Ridge Road to Enderud)	-	-	-	-	-	-
801524	Safety	DC Hwy 105 Safety Improvements, (Wolfensberger to Perry Park Ave. to Noe Road to Spruce Mountain Road in Palmer Lake)	-	-	-	-	-	-
861605	Safety	Colorado Bike / Ped Bridge over C-470 (DRCOG TIP Project - need to pursue 80% construction funds in 2028 TIP)	22,000	-	500,000	-	-	2,000,000
861606	Transit	Integrated Transit and Multi-Modal Feasibility Study in 2023 & Pilot Projects in 2026 (DRCOG TIP Project)	98,000	-	500,000	-	1,000,000	1,000,000
xyz	Safety	Grigs Road (Daniels Park Road to Valley Brook Circle) Improvement Project	-	-	2,000,000	3,000,000	-	-
abc	Safety	Larkspur Railroad Grade Separation at Perry Park Avenue	-	-	-	-	-	-
Fund 235 - Subtotal:			13,874,854	19,500,000	20,000,000	20,000,000	20,000,000	20,000,000
Amount available for Capital Improvement Priorities:			check	\$19.5 M	\$20.0 M	\$20.0 M	\$20.0 M	\$20.0 M



**OPEN SPACE AND NATURAL RESOURCES**  
**CAPITAL IMPROVEMENT PLAN**  
**2024-2028**

	2024	2025	2026	2027	2028
New Acquisition Development	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Forest Management	350,000	350,000	350,000	350,000	350,000
Equipment Replacement		100,000	100,000	100,000	100,000
Front Range Trail Easements and Construction		250,000			
Front Range Trail Head			250,000		
Five Temporary LB Ranger Positions	350,000				
Three Temporary LB Ranger Positions		200,000			
Two Limited Benefit Position - Natural Resources		150,000			
e-Bikes (3)	20,000	20,000			
Transportation Rental - Natural Resources Education Field Trips	6,000	6,000			
Accessibility Improvements	50,000	50,000			
Observatory at Sandstone Ranch	100,000	100,000			
Schmidt Property Trailhead and Trail					800,000
Henry Property Trailhead and Trail			700,000		
Prairie Canyon Ranch-Improve Parking Area at Prairie Canyon Ranch		100,000			
Prairie Canyon Ranch-Self Guided Tour of Historic Structures, Cemetary, Cave		25,000			
Prairie Canyon Ranch-Improve access and clean up area to and around Cemetary		50,000			
Pavillion at Lincoln Mountain		50,000			
Phase 2 trail Construction at Sandstone-4.3 mi.	50,000				
Phase 2 trail construction at Sandstone-6-8 miles of trail		250,000			
Phase 3 Parking Lot at Sandstone-5 acres					750,000
Phase 3 Sandstone Trail connection to Road 327 in Pike Nat'l Forest			1,500,000	1,500,000	
Phase 3 Sandstone Road and Trailhead Construction at Overlook					2,000,000
<b>TOTAL</b>	<b>\$ 1,176,000</b>	<b>\$ 1,951,000</b>	<b>\$ 3,150,000</b>	<b>\$ 2,200,000</b>	<b>\$ 4,250,000</b>

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

	2024	2025	2026	2027	2028					
Non-capital Equipment	\$	12,000	\$	12,000	\$	12,000				
Parking Lot Maintenance		200,000	200,000	200,000	200,000					
Tree Replacement		150,000	150,000	150,000	150,000					
Salaries		1,117,000	1,117,000	1,117,000	1,117,000					
Rueter-Hess Annual Contribution		250,000	250,000	250,000	250,000					
High Line Canal Conservancy Annual Contribution		10,000	10,000	10,000	10,000					
Volunteer Program		14,000	14,000	14,000	14,000					
Park Maintenance, Materials, and Repairs		172,000	172,000	172,000	172,000					
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)		2,200,000								
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			500,000							
Dupont Park sport field lighting - LED renovation			200,000							
Highland Heritage Regional Park sport field lighting - LED renovation				400,000						
Challenger Regional Park sport field lighting - LED renovation			300,000							
Fairgrounds Regional Park playground replacements					1,000,000					
Bayou Gulch Regional Park playground replacements				750,000						
Dupont Park playground replacements					200,000					
The Pinery Park playground replacements					350,000					
Whispering Pines Park playground replacements					350,000					
Challenger Regional Park Fields #1 & #2 synthetic turf replacement				1,000,000						
Perry Pines Shelter replacement				30,000						
Springer Park shelter replacement				30,000						
East West Regional Trail resurfacing (20 miles) (2028 – 2040)					230,769					
Fairgrounds Ball Fields 1,2,3, Synthetic Conversion										
Partnerships (Conservation Trust)		1,300,000	1,300,000	1,300,000	1,300,000					
Total	\$	6,270,588	\$	6,595,588	\$	6,645,588	\$	6,605,588	\$	6,526,357

**HISTORIC RESOURCES  
MANAGEMENT PLAN  
2024-2028**

	2024	2025	2026	2027	2028
Bayou Gulch	\$ 1,500	\$ 50,000	\$ 62,500	\$ 62,500	\$ 62,500
Columbine Open Space Barn Lightning Protection	6,000				
Columbine Open Space	154,850	77,425	25,000	25,000	25,000
Crull-Hammond Cabin Lightning Protection	6,000				
Crull-Hammond Cabin	51,075	70,000	25,000	25,000	25,000
Evans Homestead	350,000	100,000	75,000	75,000	75,000
Greenland Post Office Lightning Protection	6,000				
Greenland Post Office Exterior	28,000				
Greenland Post Office	62,500	62,500	75,000	75,000	75,000
Miksch-Helmer Cabin Lightning Protection	6,000				
Miksch-Helmer Cabin – Cash Match and Restoration	62,500	62,500	150,000	150,000	150,000
Prairie Canyon Ranch		250,000	250,000	250,000	250,000
Sandstone Ranch		550,000	550,000	550,000	550,000
Spring Valley School House Lightning Protection	6,000				
Spring Valley School Site Paint	28,000				
Spring Valley School Site	500,000	200,000	150,000	150,000	150,000
William Converse Ranch – Large house Lightning Protection	6,000				
William Converse Ranch Paint	28,000				
William Converse Ranch Chicken Coop	150,000	60,000			
William Converse Ranch – Large house		100,000	100,000	100,000	100,000
Rock Ridge Cemetery		10,000	5,000	5,000	5,000
Rockshelter	10,000	15,000			
Annual Ongoing Maintenance		100,000	100,000	100,000	100,000
<b>Total</b>	<b>\$ 1,454,925</b>	<b>\$ 1,657,425</b>	<b>\$ 1,505,000</b>	<b>\$ 1,505,000</b>	<b>\$ 1,505,000</b>

DOUGLAS COUNTY FACILITIES MANAGEMENT						
CAPITAL OUTLAY PROJECTIONS						
2024 - 2028						
	Business Unit	FUND 330 CAPITAL PROJECTIONS				
		2024	2025	2026	2027	2028
<b>Fund 330 - Capital Improvement Schedule for Facilities</b>						
<b>33100 - PS Miller Building</b>						
Access Control Update (Ccure Panels, Readers) - PSM & Garage - Every 5 Years	33100				59,000	
Avigilon Camera Replacements - Every 4 Years	33100				10,400	
<b>Avigilon Exterior Camera Replacements - Every 4 Years</b>	33100	35,000				40,300
Elevator Controller/Power Unit Replacement	33100		226,000			
Fire Panel Replacement - Parking Garage	33100	11,000				
Fire System Upgrade	33100					
<b>Furniture Replacement (Hearing Room Public Chairs)</b>			250,000			
Outdoor Break Area Concrete and Shade Sail Conopy	33100		35,000			
Polish Terrazzo Flooring (every seven years)	33100		6,500			
Roof Replacement - PS Miller	33100		660,000			
UPS Battery Replacement (new 2015 unit) - 3rd Floor (Every 4 Years) - (A Unit)	33100				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			
<b>UPS Battery Replacements (new 2016 unit) - 1st Floor (Every 4 Years)</b>	33100	10,000				11,500
<b>TOTAL - 33100 PS Miller Building</b>		\$ 56,000	\$ 1,200,500	\$ -	\$ 91,300	\$ 51,800
<b>33110 - Wilcox Building</b>						
Access Control Update (Ccure Panels, Readers) - Every 5 Years	33110				33,000	
<b>ADA Entrance - East Elevator</b>	33110		2,276,000			
Avigilon Exterior Camera System Adds - Every 4 Years	33110			7,700		
Avigilon Interior Camera System Adds - Every 4 Years	33110				12,700	
<b>Countertop Replacements ALL Restrooms</b>	33110		12,000			
<b>Restroom Counter &amp; Fixture Replacements</b>	33110		12,000			
<b>Roof Silicone Coating (Phase 2) - Wilcox</b>	33110	45,000				
UPS Battery Replacements (new 2021 unit) - Every 4 years	33110		8,000			
<b>TOTAL - 33110 Wilcox Building</b>		\$ 45,000	\$ 2,308,000	\$ 7,700	\$ 45,700	\$ -
<b>33190 - Other General Government Buildings</b>						
Access Control Update (Ccure Panels, Readers) - Every 5 Years						
<i>Election - Ccure Access Control Upgrades - EVERY 5 Years</i>	33190					15,500
<i>HHRP - Ccure Access Control Upgrades - EVERY 5 Years</i>	33190					25,000
<i>Wildcat MV - Ccure Access Control Upgrades - EVERY 5 Years</i>	33190					
Avigilon Camera System - Wildcat - EVERY 4 Years	33190				12,700	
County WIDE Ceiling Tile Replacements - EVERY 3 Years	33190			16,500		
<b>County WIDE Floor Covering Replacement (rotating)</b>	33190	17,600	19,400	21,300	23,400	25,700
<b>County WIDE Door Hardware Replacement</b>	33190	15,000	15,000	15,000	15,000	15,000
<b>County WIDE Ergonomic Upgrades/Furniture and Equipment Replacements</b>	33190	95,000	99,750	104,738	109,974	115,473
<b>Election - Roof &amp; Gutter Repair</b>	33190	84,000				
<b>Election - Fire Panel Replacement</b>	33190	11,000				
Elevator Controller/Power Unit Replacement	33190			135,000		
<b>Exterior Building Maintenance Repairs</b>	33190	35,000	35,000	35,000	35,000	35,000
<b>Floor Maintenance - SaniGlaze - Multiple Buildings</b>	33190	22,400				
Guardian Air Light Bulb Replacement	33190	7,700				
<b>Health Department (Castle Rock) - Replace Alarm System</b>	33190	5,500				
<b>Louviers Roof Replacement</b>	33190		80,000			
<b>Parking Lot Maintenance - All Facilities</b>	33190	164,000	124,300	93,500	9,400	180,400
<b>Security System Component Replacement</b>	33190	26,500	27,800	29,200	30,700	32,200
<b>Sedalia Yard Roof Replacement</b>	33190	7,000				
UPS Battery Replacement - Elections (Every 3 Years)	33190		10,500			11,000
Wildcat MV - Fire Panel Radio	33190					5,500
Window Coverings - Louviers	33190					5,500
<b>Parking Lot Maintenance (pot holes, crack seal, pmm sealer) - Every 4 Yrs - 10% Escalator:</b>						
<i>Elections</i>	33190			33,000		
<i>Facilities Management</i>	33190	45,000				49,500
<i>Health &amp; Human Services</i>	33190		52,800			
<i>Louviers Village Clubhouse</i>	33190				9,400	
<i>Operations</i>	33190		71,500			
<i>Park Meadows Center</i>	33190	25,000				27,500
<i>Parker Yard</i>	33190			33,000		
<i>PS Miller (Garage &amp; Lots)</i>	33190	40,000				44,000
<i>PS Miller North Lot</i>	33190			27,500		
<i>Traffic Services</i>	33190	40,000				44,000
<i>Wilcox</i>	33190	14,000				15,400
<b>TOTAL - 33190 Other General Government Buildings</b>		\$ 490,700	\$ 411,750	\$ 450,238	\$ 236,174	\$ 466,273



## DOUGLAS COUNTY FACILITIES MANAGEMENT

## CAPITAL OUTLAY PROJECTIONS

2024 - 2028

	Business Unit	FUND 330 CAPITAL PROJECTIONS				
		2024	2025	2026	2027	2028
33300 - Facilities/Public Works Complex						
Access Control Update (Ccure Panels, Readers) - Every 5 Years (Ops, Fleet, Traffic, Tintech S/N	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) Replace 6 Garage Door Operators on South - Fleet Heavy Side	33300	9,000				
Fleet (CR) Rollup Garage Doors, Panel with Glass - Fleet Heavy Side South Door	33300		20,000			
Fleet -Insite 360 Fuel Site Mangement System	33300	95,000				
Heavy Duty Mobile Lifts	33300	120,000				
Fleet (CR) Parts Room Expansion	33300		300,000			
Miller Welder	33300		18,000			
Moore Road Shop Painting	33300		4,000			
Parking Lot Sweeper	33300		60,000			
Parts Counter Remodel	33300		25,000			
RTU Unit 4 Replacement	33300		40,500			
Tin Tech North Fire Panel Replacement	33300	11,000				
TOTAL - 33300 Facilities/Public Works Complex		\$ 300,000	\$ 487,500	\$ -	\$ -	\$ -
33400 - Human Services						
Access control Update (Ccure Panels, Readers - Every 5 Years)	33400	30,000				
Avigilon Exterior Camera Replacemnts - Every 4 years	33400			7,700		
Avigilon Interior Camera System Adds - Every 4 Years	33400	15,000				
	33400		4,000			
Elevator Controller/Power Unit Replacement	33400				145,000	
Fire Panel Radio	33400					5,500
Parking Lot Expansion	33400		300,000			
RTU Unit 3A Replacement	33400		80,500			
RTU Unit 3B Replacement	33400		80,500			
UPS Battery Replacement - Human Services (Every Four Years)	33400				21,900	
TOTAL - 33400 Human Services		\$ 45,000	\$ 465,000	\$ 7,700	\$ 166,900	\$ 5,500
33550 - Fairgrounds						
Access Control Update (Ccure Panels, Readers) - Every 5 Years	33550			50,000		
Avigilon Exterior/Interior Camera Adds/Replacements - Every 4 Years	33550			65,000		
CSU Basement Kitchen Remodel	33550		8,000			
CSU Conference Room Technology Updates	33550		40,000			
CSU Roof Replacement	33550			60,000		
CSU - RTU 3 Replacement	33550		35,000			
CSU - RTU 4 Replacement	33550		35,000			
Event Center Main Chair Replacements	33550		375,000			
Exterior Building Maintenance Repairs	33550	21,000	22,100	23,200	24,400	25,600
Fairgrounds Admin Office Remodel	33550		15,000			
Floor Repairs & Maintenance (Walk Off @ EC, EC Admin Office Carpet, EC Main Floor)	33550	21,000	22,100	23,200	24,400	25,600
Furniture/Equipment Replacements	33550	8,000	8,500	9,000	9,500	10,000
Kitchen Floor Repair/Maintenance	33550				25,000	
Large Animal Barn Concrete	33550		125,000			
Lowell Whitman Pavilion Replacement	33550		400,000	2,500,000		
Lull Telescopic Lift (Telehandler)	33550		198,000			
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	26,500	28,000	29,500	31,000	32,500
Sound System Upgrades	33550		50,000			
TOTAL - 33550 Fairgrounds		\$ 76,500	\$ 1,996,700	\$ 2,824,900	\$ 179,300	\$ 163,700
33600 - Park Meadows Center						
Elevator Door Operator Upgrade	33600	20,000				
Elevator Controller/Power Unit Replacement	33600		108,000			
RTU 1 Replacements	33600		172,500			
RTU 2 Replacements	33600		172,500			
UPS Battery Replacement (new 2017 unit) - Every 4 Years	33600		9,200			
TOTAL - 33600 Park Meadows Center		\$ 20,000	\$ 453,000	\$ -	\$ -	\$ -
TOTAL FACILITIES MANAGEMENT PROJECTIONS		\$ 1,033,200	\$ 7,322,450	\$ 3,290,538	\$ 719,374	\$ 687,273

**DOUGLAS COUNTY JUSTICE CENTER FUND  
CAPITAL OUTLAY PROJECTIONS  
2024-2028**

	Business Unit	JC PROJECTIONS				
		2024	2025	2026	2027	2028
<b>CAPITAL OUTLAY (47XXXX):</b>						
CJS Office Carpet Replacement	33215	91,500				
Crime Lab	870058					500,000
District Attorney Remodel	33215	633,500				
Lobby Control Expansion	33215	615,000				
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	
Sheriff's Office Records Area Expansion	33215	389,000				
Motorized Scissor Lift	33215	29,000				
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	400,000
Radio Replacements	33220	242,000	266,200	292,800	322,100	354,300
Sheriff's Conference Room Chairs	33215	8,500				
Video Arraignment/Conferencing Replacement/Expansion (Every 5 years)	33210					90,600
Booking Cubicle Furniture	33215	18,500				
Detentions Security Refresh (Hardware & Software) - Every 5 years	33215		413,200			
Dispatch Supervisors Furniture	33215	14,500				
Muffin Monster Replacement - Every 3 Years	33215		19,400			20,400
Tenprinter/Mug Photo System Replacements	33210		65,200		78,400	
Detention Facility Body Scanner Replacement	33210		178,300			
EVOC Crack Seal	33225		32,200	123,000	82,800	
Elevator Operating System Upgrades (Controller, Power Unit, Fixtures, Door Operator/Equip)	33215	575,000				
Parking Lot West Mill & Overlay	33215	649,500				
Parking Garage Resurfacing/Maintenance (Every 5 Years)	33215				143,800	155,800
Parking Garage Wall Repairs (Every XX Years?)	33215	38,500				
Roof Replacements (By Section) - Phased Project (20 year warranty?)	33215	208,000	260,000	325,000	406,300	
<b>Total Capital Outlay</b>		<b>\$ 3,421,000</b>	<b>\$ 5,034,500</b>	<b>\$ 33,940,800</b>	<b>\$ 4,647,800</b>	<b>\$ 1,521,100</b>
<b>CONTROLLABLE ASSETS (438XXX):</b>						
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					16,000
Access Control (Ccure panels, readers) - HRSSS (Panels = Every 5 Years)	33215					32,000
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					15,000
Air Handler Units Secondary Filters - Every 3 Years	33215			64,330		
Avigilon Security Camera Replacements (All JC Cameras)	33215	132,300	152,100	174,900		
Building Automation System (BAS) Hardware Upgrades - 911 Dispatch Servers	33215	12,500				
HRSSS Fire Panel Radio	33215	4,500				
Jail Harding Intercom Replacement Parts	33215	35,000				
MDT Refresh Program	33210	165,000	165,000	173,300	173,300	173,300
UPS Battery Replacement - Dispatch {String 1/String2} (Replace Every Two Years)	33215	17,000		18,700		20,600
UPS Battery Replacement - Evidence Storage (Replace Every Four Years)	33215			19,600		
UPS Battery Replacement - HRSSS Data Center (Replace Every Three Years)	33215			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				
<b>Total Controllable</b>		<b>\$ 386,100</b>	<b>\$ 374,600</b>	<b>\$ 589,930</b>	<b>\$ 189,300</b>	<b>\$ 256,900</b>
<b>Total - Facilities-Related Projects</b>		<b>\$ 2,934,100</b>	<b>\$ 4,302,200</b>	<b>\$ 33,541,630</b>	<b>\$ 3,766,100</b>	<b>\$ 759,800</b>
<b>Total - Sheriff-Related Projects</b>		<b>\$ 407,000</b>	<b>\$ 1,106,900</b>	<b>\$ 989,100</b>	<b>\$ 1,071,000</b>	<b>\$ 1,018,200</b>
<b>GRAND TOTAL - JUSTICE CENTER FUND PROJECTS</b>		<b>\$ 3,341,100</b>	<b>\$ 5,409,100</b>	<b>\$ 34,530,730</b>	<b>\$ 4,837,100</b>	<b>\$ 1,778,000</b>





# Fund Balance Detail



## 2024 Preliminary Budget - Fund Balance Detail

Fund Balance Categories	County Total	General Fund	Road and Bridge Fund	Human Services Fund	Developmental Disabilities Fund	Health Fund	LEA Fund	School Safety Fund	Infrastructure	Road Sales and Use Tax Fund	Transportation Fund	Justice Center Sales and Use Tax Fund
<b>Total Fund Balance</b>	\$ 159,637,426	\$ 24,822,027	\$ 12,370,716	\$ 3,197,167	\$ 231,896	\$ 1,180,820	\$ 6,619,802	\$ 856,193	\$0	\$ 31,314,342	\$ 6,091,065	\$ 5,199,041
<b>Non-Spendable:</b>	\$ 8,688,921	\$ 5,644,849	\$ 3,040,030	\$ 4,042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Inventory	6,784,879	3,744,849	3,040,030									
2 Prepays	1,904,042	1,900,000		4,042								
<b>Restricted:</b>	\$ 108,691,262	\$ 11,228,346	\$0	\$0	\$ 100,000	\$0	\$ 745,000	\$0	\$0	\$ 31,314,342	\$ 6,091,065	\$ 5,199,041
3 Emergencies (TABOR)	10,303,000	9,558,000					745,000					
4 Grant/Programs	14,396,156	1,670,346			100,000							
5 Working Capital	1,315,274											
6 Subsequent Year's Expenditures	771,600											771,600
7 Required - per Policy	8,041,160									4,728,560	200,000	2,736,600
8 Capital Improvement Projects	73,864,072									26,585,782	5,891,065	1,690,841
<b>Committed:</b>	\$ 1,838,745	\$1,838,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Miller Grant	0											
10 Specific Needs (see Fund Summary)	1,838,745	1,838,745										
<b>Assigned:</b>	#REF!	\$ 19,774,665	\$ 9,330,686	\$ 3,193,125	\$ 131,896	\$1,180,820	\$ 5,874,802	\$ 856,193	\$0	\$0	\$0	\$0
11 Working Capital	3,427,907			2,275,055		568,181		584,671				
12 Subsequent Year's Expenditures	10,080,159	9,144,832		562,920			200,783	169,824				
13 Risk Reserve (85% Confidence)	21,734,966	8,229,833	8,028,834				5,476,299					
14 Required Per Policy	2,560,640	200,000	200,000	100,000		100,000	100,000	100,000				
15 Fleet Replacement	1,002,922											
16 Specific Needs (see Fund Summary)	5,005,680	2,200,000	1,000,000									
17 Residual Fund Balance	46,386,893	0	101,852	255,150	131,896	512,639	97,720	1,698				
<b>Unassigned:</b>	\$ 74,844	\$ 74,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Residual Fund Balance	74,844	74,844										
<b>Unrealized Gains and Loss Adjustment</b>	\$ (13,739,422)	\$ (13,739,422)										



2024 Preliminary Budget - Fund Balance Detail

Rueter Hess Recreation Area Fund	Parks and Open Space Sales and Use Tax Fund	Parks Sales & 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
\$ 2,346,019	\$ 49,135,030	\$0	\$ 2,532,419	\$ 4,490	\$0	\$ 2,010,800	\$ 29,098	\$ 1,002,922	\$0	\$ 6,185,655	\$ 2,109,526	\$ 2,398,398
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$ 2,346,019	\$ 49,135,030	\$0	\$ 2,532,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	10,288,391		2,337,419									
	1,315,274											
81,000	100,000		195,000									
2,265,019	37,431,365											
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	#REF!	\$0	\$ 0	\$ 4,490	\$ 0	\$ 2,010,800	\$ 29,098	\$ 1,002,922	\$0	\$ 6,185,655	\$ 2,109,526	\$ 2,398,398
							1,800					
				-		50,000	-			250,000	250,000	1,210,640
								1,002,922				
						1,380,000					425,680	
	36,116,091			4,490	-	580,800	27,298			5,935,655	1,433,846	1,187,758
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**DOUGLAS COUNTY**  
**ADMINISTRATIVE POLICIES AND PROCEDURES**

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

**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**

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

**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 vast green landscape. In the foreground, there's a dense area of green trees and shrubs. A road or path winds through the middle ground. In the background, a bridge spans a body of water, with a car and a yellow tractor visible on it. The sky is bright blue with scattered white clouds.

# Alignment to Douglas County Board Priorities

## 2024 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
	\$ -	-	\$ 170,905,205	800.13	\$ 153,902,608	216.70	\$ 13,499,710	83.75	\$ 20,507,680	54.35	\$ 70,862,656	152.17	\$ 24,849,741	172.30
			38%		34%		3%		5%		16%		5%	
<b>Direct Budget</b>	\$ -	-	\$ 151,003,511	730.50	\$ 135,980,845	154.00	\$ 11,927,686	78.25	\$ 18,119,587	46.00	\$ 62,610,790	123.30	\$ 2,273,366	6.00
<b>Operational Support Budget</b>	\$ -	-	\$ 19,901,694	69.63	\$ 17,921,763	62.70	\$ 1,572,024	5.50	\$ 2,388,093	8.35	\$ 8,251,866	28.87	\$ 2,628,990	9.20
<b>Direct Budgets Detail:</b>														
Board of County Commissioners													903,839	3.00
Sheriff			68,699,684	417.00										
Law Enforcement Authority			35,302,143	183.00										
District Attorney			11,004,356	-										
Juvenile Accountability Block Grant			108,570	-										
Coroner			1,631,872	12.00										
Community Justice Services			2,472,255	16.50										
Contingency - Emergency/Disaster			3,432,877	14.00										
County Administration - Risk Management			160,553	1.00										
County Administration - Mental Health Initiative													1,369,527	3.00
Other Gov Services-Animal Control			150,000	-										
Human Services-Child Welfare			15,075,493	65.00										
Justice Center-Capital Projects			7,781,910											
Facilities-Justice Center - 19150			3,893,648	17.00										
Facilities-HR Substation - 19175			407,805	1.00										
Facilities - Unified Metropolitan Forensic			361,133	1.00										
County Adm-Youth Services Programs			336,212	3.00										
WCC Funding			185,000	-										
Roads-Capital Projects					85,294,700	-								
Public Works - Building							4,682,590	34.75						
Public Works - Engineering					13,752,883	73.00								
Public Works Operations					36,406,652	81.00								
Stormwater Management/Drainage					304,600	-								
Other Regional Boards (Transportation)					222,010	-								
Planning							5,403,385	43.50						
CPSD-Economic Development							1,781,711	-						
Other Gov Services-Housing Authority							60,000							

## 2024 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									14,078,959	21.00				
Conservation Trust									1,300,000	-				
CD-Parks									2,341,713	24.00				
Other Gov Services-Water Initiatives									3,790	-				
Natural Resources									301,625	1.00				
Soil Conservation									93,500					
Health Department											5,681,805	44.00		
Human Services											44,241,126	67.00		
Developmental Disabilities											8,919,500	-		
Facilities-Fairgrounds & Fair											2,517,422	10.00		
CSU Extension											484,100	-		
Miller Grant											200,000	-		
CDOT 5310											122,127	1.00		
Waste Management											301,908	0.30		
Historic Preservation Board											142,802	1.00		
<b>Total Direct Budgets</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 151,003,511</b>	<b>730.50</b>	<b>\$ 135,980,845</b>	<b>154.00</b>	<b>\$ 11,927,686</b>	<b>78.25</b>	<b>\$ 18,119,587</b>	<b>46.00</b>	<b>\$ 62,610,790</b>	<b>123.30</b>	<b>\$ 2,273,366</b>	<b>6.00</b>
<b>Operational Support Budgets Detail:</b>														
County Administration	-	-	649,154	3.50	584,573	3.15	51,276	0.28	77,895	0.42	269,160	1.45	85,752	0.46
County Administration-Central Services	-	-	90,234	0.38	81,257	0.34	7,128	0.03	10,828	0.05	37,414	0.16	11,920	0.05
Public Affairs	-	-	550,836	2.27	496,036	2.04	43,510	0.18	66,097	0.27	228,394	0.94	72,765	0.30
County Attorney	-	-	728,388	6.05	655,924	5.44	57,535	0.48	87,402	0.73	302,012	2.51	96,219	0.80
Facilities-Administration	-	-	1,453,827	2.27	1,309,192	2.04	114,837	0.18	174,451	0.27	602,802	0.94	192,049	0.30
Facilities-Management	-	-	1,093,265	8.31	984,501	7.49	86,356	0.66	131,186	1.00	453,302	3.45	144,419	1.10
Facilities-Fleet	-	-	1,165,980	8.69	1,049,982	7.83	92,100	0.69	139,911	1.04	483,452	3.60	154,025	1.15
Finance	-	-	641,424	4.53	577,612	4.08	50,666	0.36	76,967	0.54	265,955	1.88	84,731	0.60
Budget	-	-	220,708	1.51	198,750	1.36	17,434	0.12	26,484	0.18	91,512	0.63	29,155	0.20
Human Resources	-	-	887,559	5.29	799,260	4.76	70,108	0.42	106,502	0.63	368,010	2.19	117,246	0.70
Information Technology	-	-	10,604,730	26.83	9,549,713	24.16	837,662	2.12	1,272,509	3.22	4,397,053	11.12	1,400,872	3.54
Other Gov Services-General Fund Admin	-	-	816,734	-	735,480	-	64,513	-	98,004	-	338,643	-	107,890	-
GF Vehicle Replacements	-	-	374,117	-	336,898	-	29,551	-	44,892	-	155,121	-	49,420	-
Capital Expenditures Fund	-	-	624,738	-	562,586	-	49,348	-	74,965	-	259,036	-	82,527	-
<b>Total Operational Support Budgets</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 19,901,694</b>	<b>69.63</b>	<b>\$ 17,921,763</b>	<b>62.70</b>	<b>\$ 1,572,024</b>	<b>5.50</b>	<b>\$ 2,388,093</b>	<b>8.35</b>	<b>\$ 8,251,866</b>	<b>28.87</b>	<b>\$ 2,628,990</b>	<b>9.20</b>

## 2024 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
<b>Statutory Functions Budgets Detail:</b>														
Assessor													5,849,674	46.00
Clerk & Recorder-Administration													1,087,870	8.00
Clerk & Recorder-Recording													1,186,049	13.75
Clerk & Recorder-Motor Vehicle													4,932,741	54.00
Clerk & Recorder-Elections													4,691,294	17.50
Clerk & Recorder-Driver's License													462,002	6.00
Clerk & Recorder-E-Recording													60,000	-
Surveyor													8,951	0.10
Treasurer													1,668,804	11.75
<b>Total Statutory Functions Budgets</b>	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 19,947,385	157.10
<b>Total Budgets (Direct/Operational Support/ Statutory Functions)</b>	\$ -	-	\$ 170,905,205	800.13	\$ 153,902,608	216.70	\$ 13,499,710	83.75	\$ 20,507,680	54.35	\$ 70,862,656	152.17	\$ 24,849,741	172.30

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 13, 2023

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 2024 Preliminary Budget submitted on October 13, 2023.

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 2024 Preliminary Budget are published with the five-year forecast.**

#### Monitoring Reports:

- Compliance with Administrative Policy III.2.7 (Commitment of Fund Balance)
  - 2024 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 2024 Preliminary Budget is presented to the Board on October 13, 2023.**

#### Monitoring Reports:

- Per statute, the Preliminary Budget is presented to Board of County of Commissioners by October 15, 2023
  - Per statute the Budget must be adopted by Board of County Commissioners by December 15, 2023
-

### 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 2024 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 2024 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  
2024 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 valley. In the foreground, there are large, light-colored rocks and some sparse vegetation. The middle ground shows a wide, green valley floor. In the background, there are forested mountains under a bright blue sky with scattered white clouds. Pine tree branches are visible in the upper corners of the frame. A large, semi-transparent green rectangle is overlaid on the left and center of the image, containing the word "Glossary" in white text.

# 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 15<sup>th</sup> 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 of 2021, also called COVID-19 Stimulus Package, signed into law March 11, 2021, to speed up the country's recovery from the economic and health effects of the COVID-19 pandemic.

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 of 2020 was signed into law March 27, 2020, in response to the economic fallout from COVID-19.

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 INCREMENT FINANCING (TIF) – TIF is a mechanism for capturing the future tax benefits of real estate improvements, in order to pay for the present cost of those improvements. TIF is generally used to channel funding toward improvements in distressed or blighted areas where development would not otherwise occur.

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.