

2025 Adopted Budget





Table of Contents

2025 ADOPTED BUDGET

Table of Contents	i
Transmittal Letter	1

COUNTY OVERVIEW

Douglas County Map	27
Douglas County Organization Chart	28
Summary of Fund Balances, Revenues and Expenditures	29
Fund Structure Overview	30
Fund Definitions	31
Property Taxes	33
Sales and Use Taxes	34
Revenues – Where Does Douglas County Get Its Money?	35
Expenditures – Where Does Douglas County Spend Its Money?	36
Expenditure Budget by Function and Fund	37
Historical Expenditures by Fund	39
General Governmental and Program Revenues	40
Douglas County Mill Levy History	43
Douglas County Budget Calendar	44

COUNTY FUNDS

General Fund (100)

Fund Summary	48
Recommended New Requests	49
Recommended New Requests Vehicles	51
Recommended New Requests Explanation	52

Road and Bridge Fund (200)

Fund Summary	60
Recommended New Requests	61
Recommended New Requests Vehicles	62
Recommended New Requests Explanation	63

Human Services Fund (210)

Fund Summary	66
--------------------	----

Developmental Disabilities Fund (215)

Fund Summary	68
--------------------	----

Health Fund (217)

Fund Summary	70
--------------------	----

Law Enforcement Authority Fund (220)

Fund Summary	72
Recommended New Requests	73
Recommended New Requests Vehicles	74
Recommended New Requests Explanation	75

School Safety Fund (221)

Fund Summary	80
Recommended New Requests	81
Recommended New Requests Explanation	82

District Attorney – 23rd JD Fund (223)

Fund Summary	84
Recommended New Requests	85
Recommended New Requests Explanation	86

Infrastructure Fund (225)

Fund Summary	88
Recommended New Requests	89

Road Sales and Use Tax Fund (230)

Fund Summary	92
Recommended New Requests	93
Recommended New Requests Explanation	94

Transportation Infrastructure Sales and Use Tax Fund (235)	
Fund Summary	98
Recommended New Requests	99
Recommended New Requests Explanation	100
Justice Sales and Use Tax Fund (240)	
Fund Summary	102
Recommended New Requests	103
Recommended New Requests Explanation	104
Rueter-Hess Recreation Area Fund (245)	
Fund Summary	108
Recommended New Requests	109
Recommended New Requests Explanation	110
Parks and Open Space Sales and Use Tax Fund (250)	
Fund Summary	112
Conservation Trust Fund (260)	
Fund Summary	114
Recommended New Requests	115
Recommended New Requests Explanation	115
Lincoln Station Sales Tax Improvement Fund (265)	
Fund Summary	118
Solid Waste Disposal Fund (275)	
Fund Summary	120
Woodmoor Mountain General Improvement District Fund (280)	
Fund Summary	122
Rocky Mountain High Intensity Drug Trafficking Area Fund (295)	
Fund Summary	124

American Rescue Plan Act Fund (296)	
Fund Summary	126
ARPA Allocation	127
Property Tax Relief Fund (297)	
Fund Summary	130
Capital Expenditures Fund (330)	
Fund Summary	132
Recommended New Requests	133
Recommended New Requests Explanation	135
Local Improvement District Capital Construction Fund (350)	
Fund Summary	142
Capital Replacement Fund (390)	
Fund Summary	144
Employee Benefits Fund (620)	
Fund Summary	146
Liability and Property Insurance Fund (630)	
Fund Summary	148
Medical Self-Insurance Fund (640)	
Fund Summary	150

STAFFING

Douglas County Government Citizens Served Per Employee	152
FTE Employees Authorized 2023 Preliminary Budget	153

CAPITAL IMPROVEMENT PROJECTS (CIP)

Road and Bridge Fund..... 166

Road Sales and Use Tax Fund..... 166

Transportation Infrastructure Sales and Use Tax Fund 166

Justice Center Sales and Use Tax Fund 167

Rueter-Hess Recreation Fund 167

Conservation Trust Fund..... 168

Capital Expenditures Fund 168

5-Year Capital Improvement Planning Documents

Road and Bridge Fund 5-Year CIP 170

Road Sales and Use Tax Fund 5-Year CIP 170

Transportation Infrastructure Sales and Use Tax Fund 5-Year CIP 170

Douglas County Facilities Management 5-Year CIP 171

Douglas County Justice Center Fund 5-Year CIP 173

FUND BALANCE DETAIL

Fund Balance Detail 175

Administrative Policy Commitment of Fund Balance 177

Administrative Policy for Emergency Reserves 181

ALIGNMENT TO DOUGLAS COUNTY BOARD PRIORITIES

Alignment with Board Priorities..... 185

MANAGEMENT LIMITATIONS 3.3 FINANCIAL PLANNING AND BUDGET

Policy 3.3 Financial Planning and Budget..... 188

GLOSSARY

Glossary 196



Dawson Butte looking southeast



A scenic landscape photograph of a mountain valley. In the foreground, there are large, light-colored sandstone rocks. The middle ground shows a valley with green shrubs and patches of yellowish-brown grass. In the background, a steep mountain slope is covered in dense evergreen trees. The sky is blue with a few white clouds. A large, semi-transparent green rectangle is overlaid on the left and center of the image, containing the text "Transmittal Letter".

Transmittal Letter



December 10, 2024

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

Commissioners Laydon and Teal:

Please accept for your review and consideration the 2025 Proposed Budgets for Douglas County Government (the County), Douglas County Law Enforcement Authority (LEA), Douglas County Woodmoor Mountain General Improvement District (GID), and Douglas County Local Improvement District (LID) No. 07-01 Lincoln Station.

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

This letter provides an overview of the 2025 Proposed Budget including projected revenues, expenditures, and reserves.

BUDGET OVERVIEW

The Proposed Budget for 2025 is \$608.6 million for all funds. Ongoing operating expenditures are \$282.0 million, one-time initiatives are \$229.0 million, and federal- and state-funded expenditures are \$58.4 million.

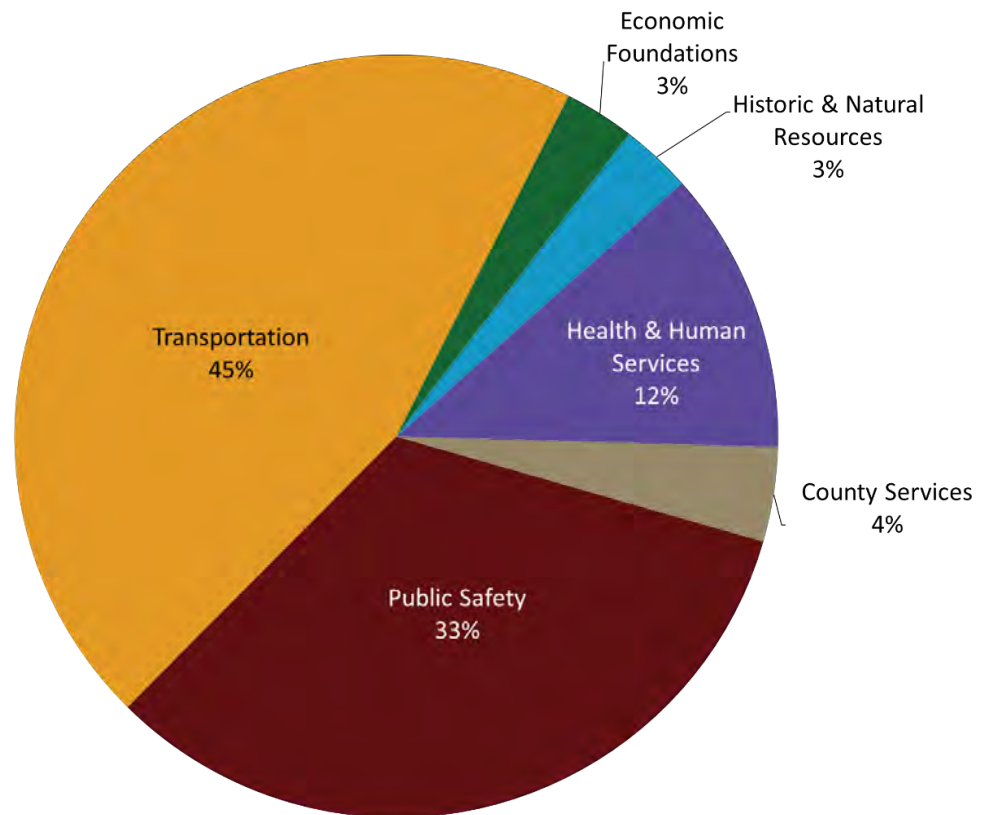
The 2025 Proposed Budget includes \$11 million for property owner tax relief as well as, \$10 million earmarked for future infrastructure needs. The operating portion of the budget is increasing by 5.9%, (or \$15.8 million), which is less than the percentage of population growth and 3-year average CPI ($1.4\% + 5.2\% = 6.6\%$).

The 2025 Proposed Budget includes:

- \$73.6 million of new capital for roads including \$23.3 million for work on Hilltop Road
- Eight additional deputies for law enforcement (\$2.4 million)
- \$1.6 million for two Deputy Cadet Training Academies, with 12 participants each
- Inmate Medical Contract / Staffing Increase (\$1.0 million)

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 2025 Proposed Budget alignment with the Board's Core Priorities.



DRIVING FORCES

The Board of County Commissioners' Core Priorities are the foundation for the development of the budget. These Core Priorities, along with citizen input, shape the 2025 Proposed Budget's major investments in Transportation, Public Safety, County Services, Historic and Natural Resources, Economic Foundations and Health and Human Services.

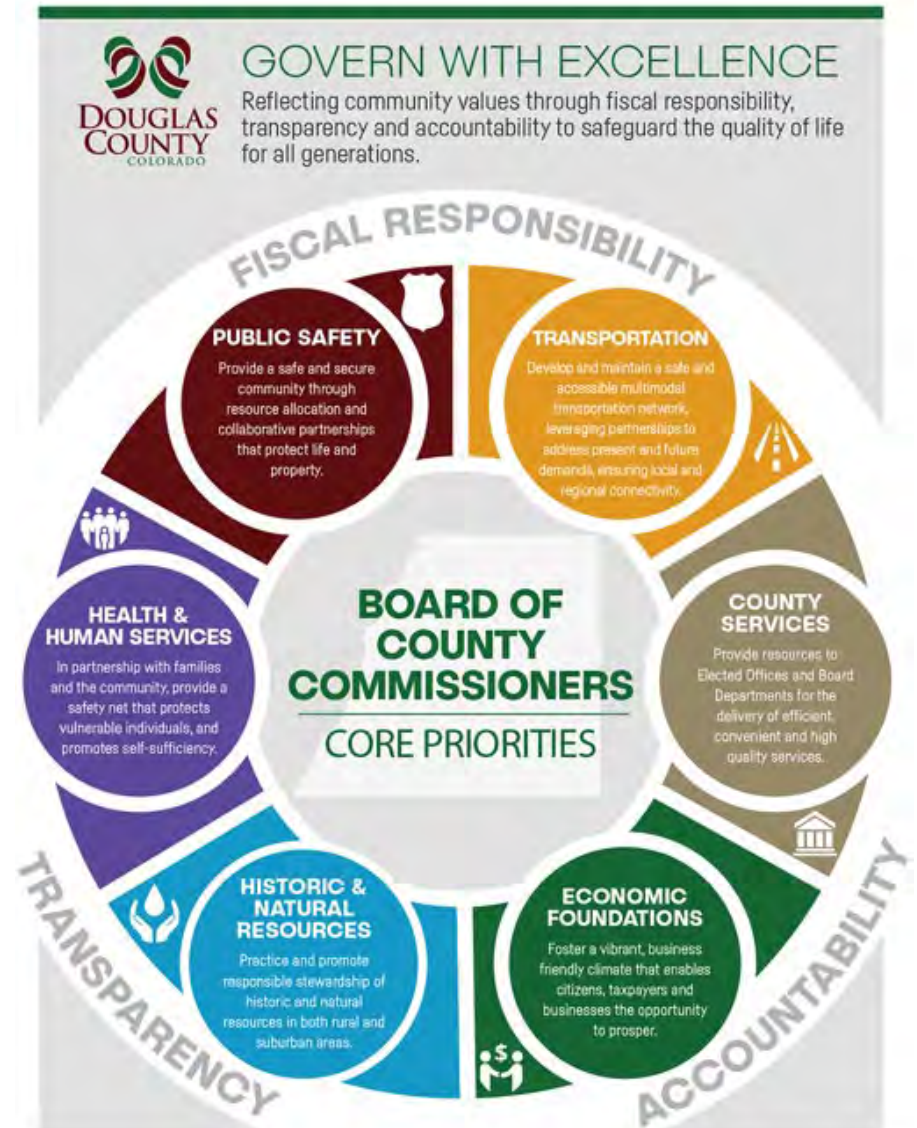
The Board's Core Priorities and fiscally conservative guiding principles play an important role in the development of the budget, providing a sound and balanced approach by:

- 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 2025 Proposed 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.



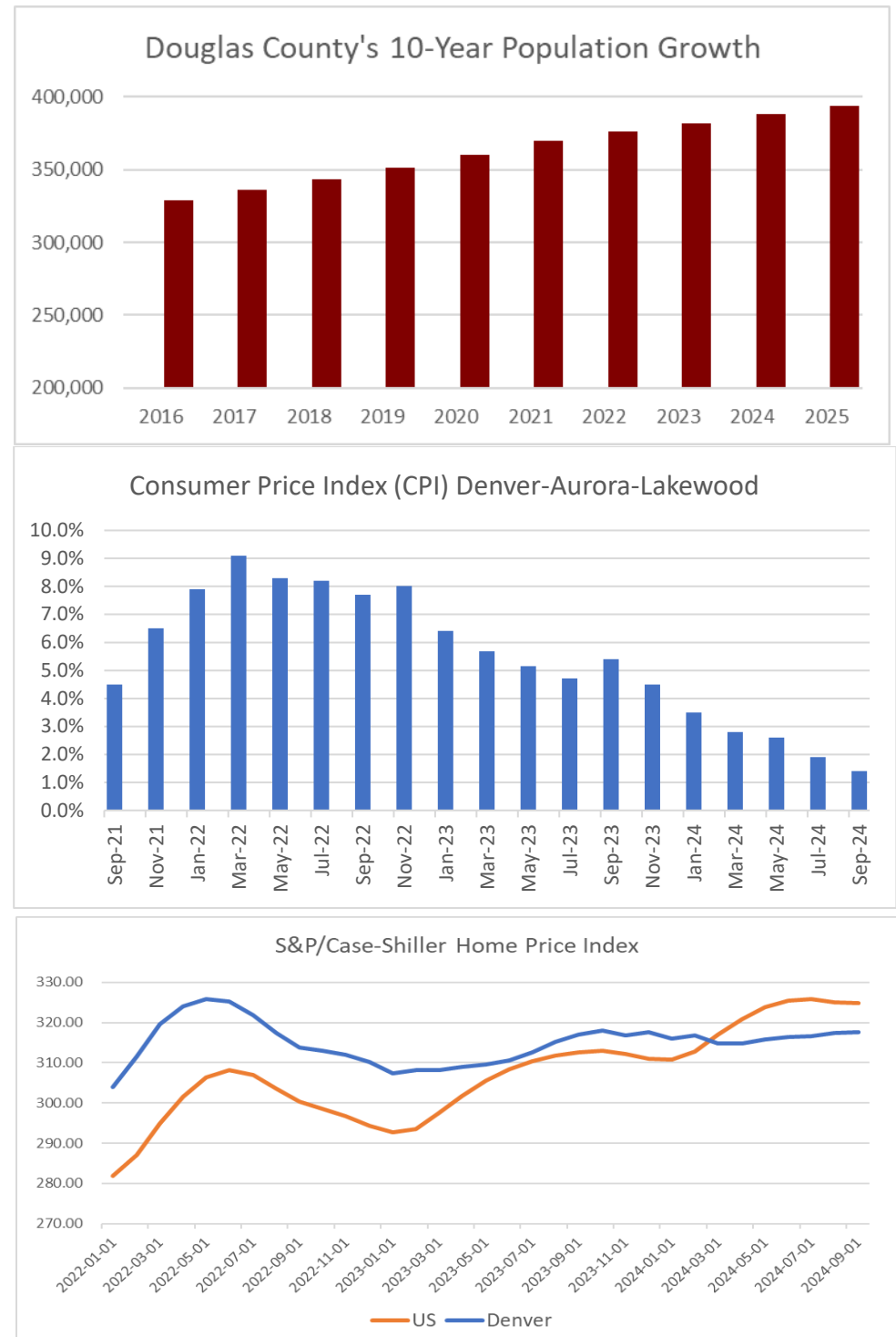
Economic Conditions

Douglas County's total population is estimated to be 393,751 as of January 1, 2025, and grow to 398,664 by December 31, 2025. This represents 13 people moving to Douglas County every day. The County's unincorporated population is estimated to be 213,929 by January 1, 2025, and grow to 217,780 by December 31, 2025.

Economists are cautiously optimistic about Colorado's economy in 2025. They expect moderate economic expansion but note that growth may be slightly slower compared to previous years due to factors like receding inflation and interest rate reductions. Key industries such as real estate, energy, and healthcare are anticipated to play significant roles, with artificial intelligence also emerging as a transformative force in both business and education. However, increasing consumer debt, geopolitical uncertainties, and similar challenges could pose risks to the economic outlook.

In Douglas County, economists anticipate steady job growth driven by the key industries of healthcare, aerospace, and financial services. The County's robust employment base, which includes Charles Schwab, DISH Network, HealthONE and other major employers, is expected to support economic stability. Uncertainty surrounds housing costs coupled with geopolitical uncertainties are also expected to impact consumer spending and overall economic growth.

Economists are noting a moderate growth trend in the Denver S&P/Case-Shiller Home Price Index heading into 2025. While the index has shown consistent increases over the past few years, the pace of growth is expected to slow down compared to previous years. Factors such as higher mortgage rates, economic uncertainties, and affordability issues are contributing to this more tempered outlook. Some forecasts suggest a 2.6% home value growth for 2025, indicating a relatively slow but steady increase.

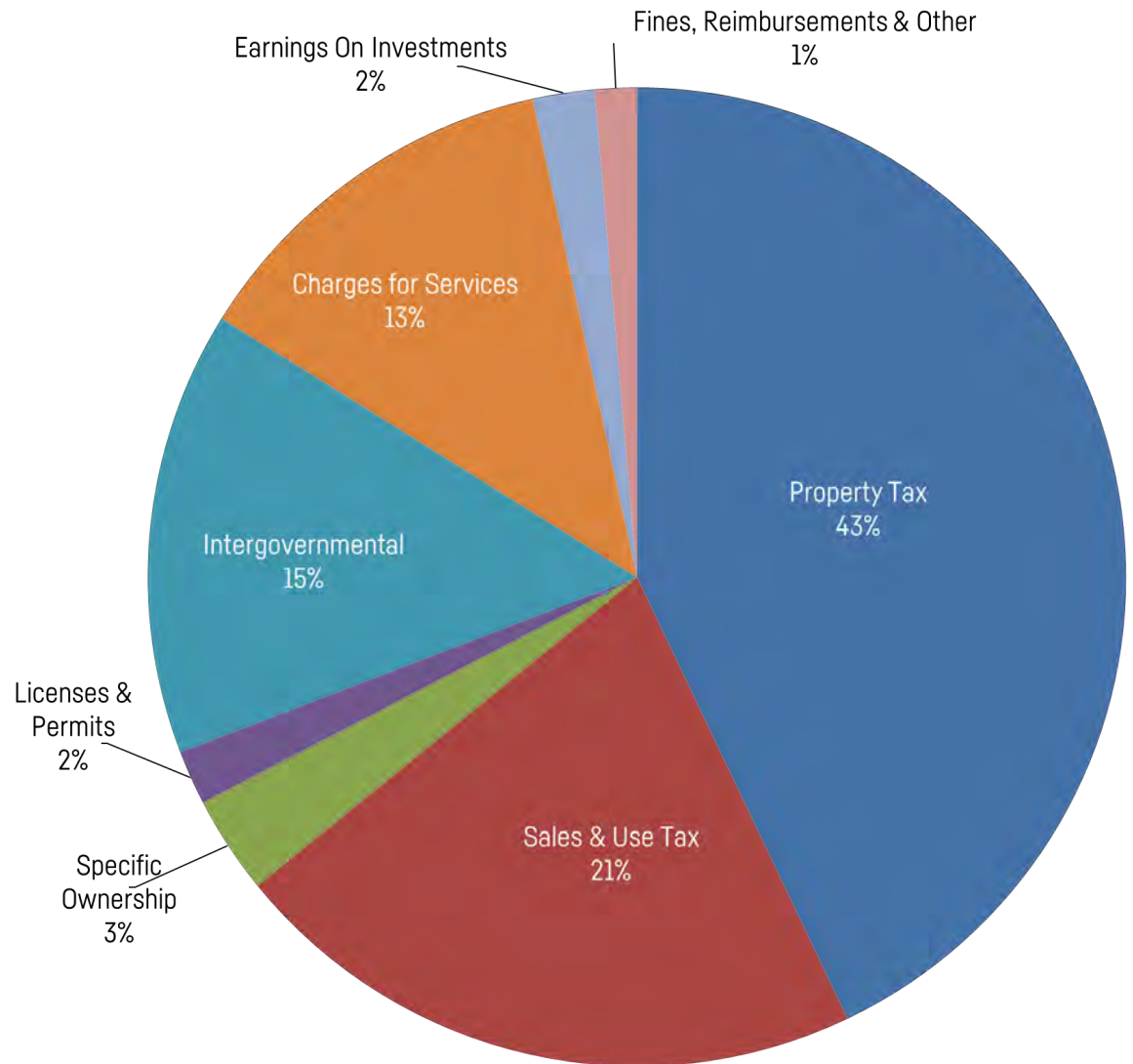


Revenues

Budgeted revenues for 2025 total \$518.9 million, representing a \$3.0 million (or, 0.6%) increase over 2024 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 majority of operating expenses while sales and use tax funds mostly capital projects.



Property Taxes

Property taxes are the County's largest source of revenue and are used to fund general governmental operations. The County's mill levy is 18.774 mills which was set in 1992 and has remained the same since. In November 2001, voters approved an additional 1.000 mill dedicated for intellectual and developmental disability services. The Law Enforcement Authority Fund mill levy was also set in 1992 at 4.500 mills and has also remained the same since. The 4.500 mills is dedicated for law enforcement services and is assessed to the unincorporated portion of Douglas County. Total property tax revenues for the County are projected to be \$222.7 million in 2025.

The Proposed Budget reallocates the County's authorized mill levy by 1.048 (or \$11 million), to continue providing tax relief to Douglas County property owners through a temporary mill levy credit. The following chart details how the mill levy is reallocated to the various funds.



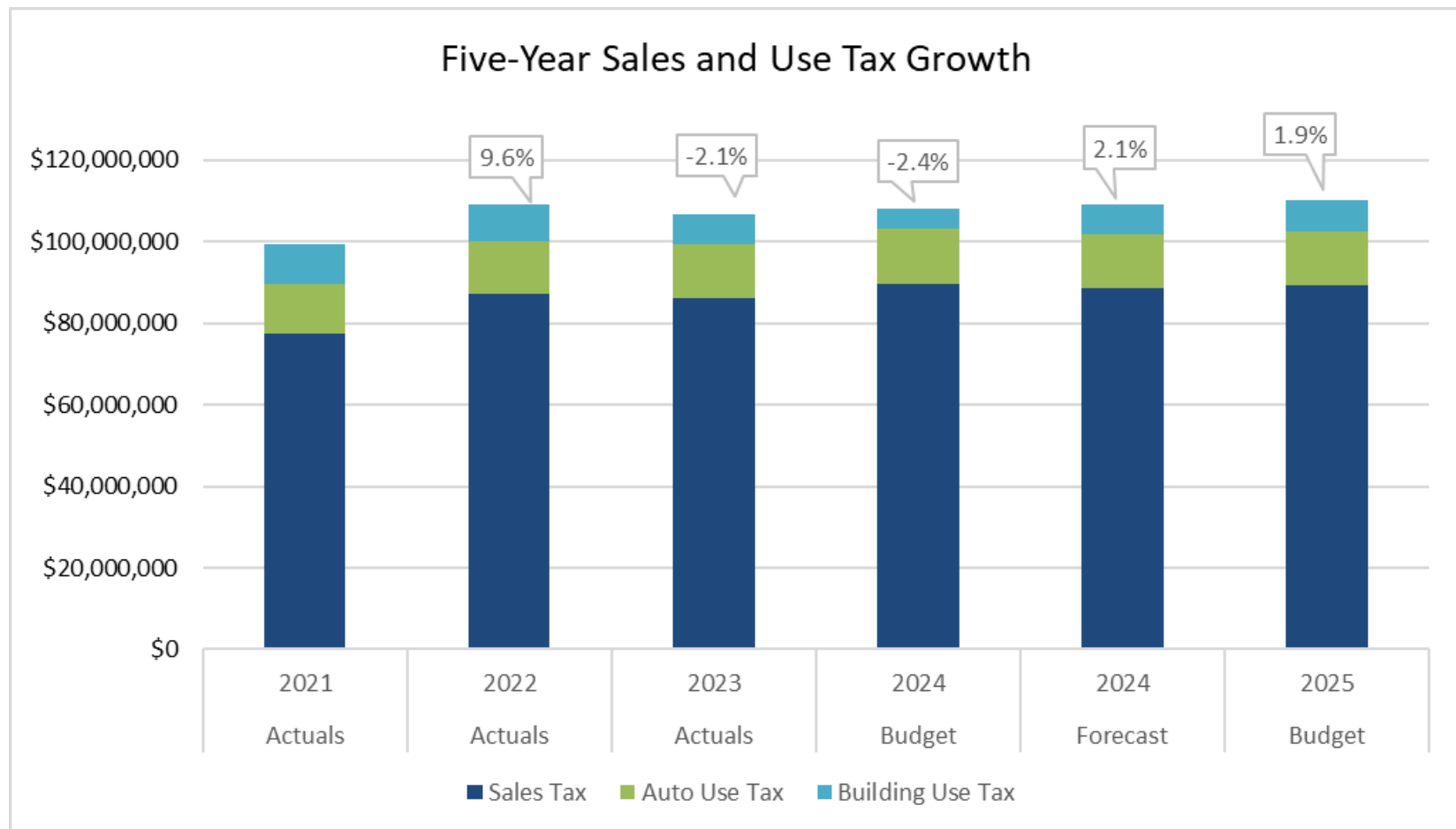
Fund	Total Authorized County Mill Levy	2025 Mill Levy Reallocation for Tax Relief	2025 Adjusted County Mill Levy
General	13.549	-0.306	13.243
Road and Bridge	4.340	-0.609	3.731
Human Services	0.469	0.000	0.469
School Safety	0.416	0.000	0.416
Developmental Disabilities	1.000	-0.133	0.867
Temporary Mill Levy Credit*		1.048	1.048
Total	19.774		19.774

* SB23-108 Allows a temporary reduction in property taxes for the purpose of tax relief.

Sales and Use Tax

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% for improvements and maintenance of County roads and bridges; 0.25% for the operation, maintenance, and construction of the Robert A. Christensen Justice Center; and 0.18% for transportation infrastructure within the County.

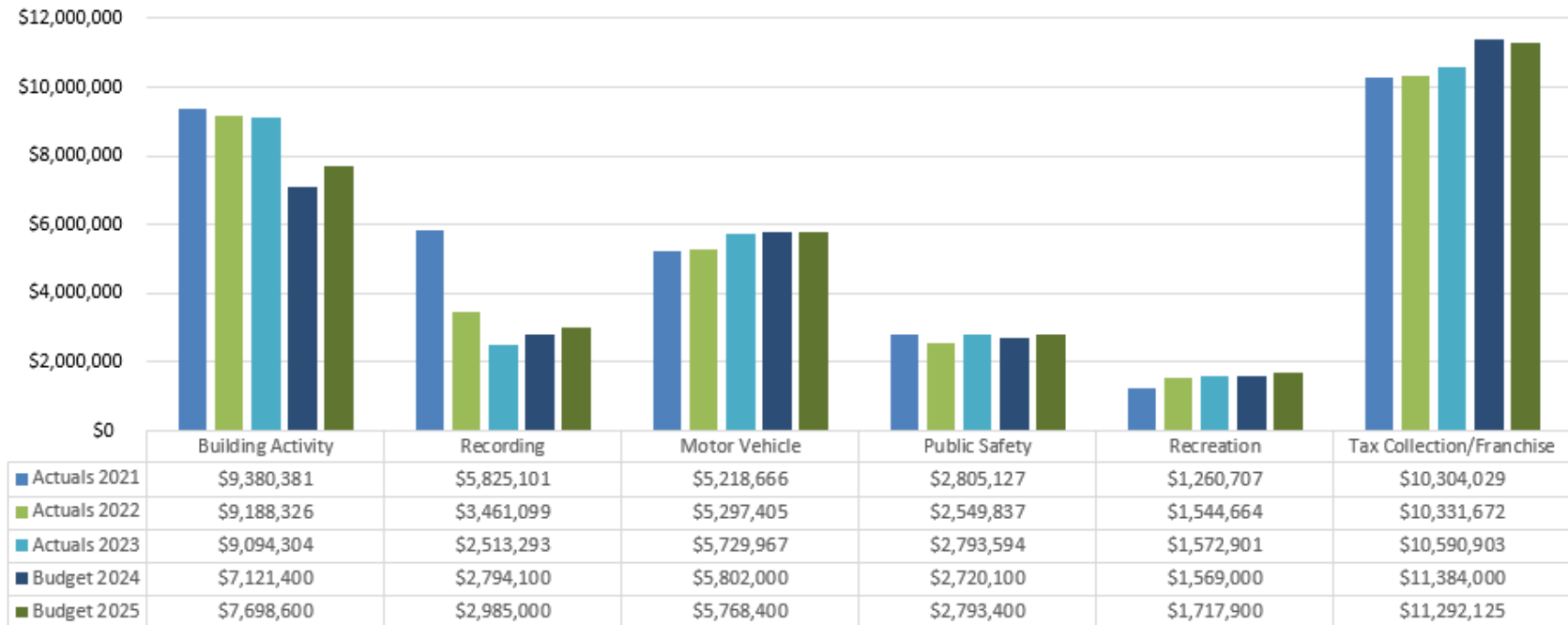
Over the past couple of years, Douglas County has experienced rapid growth in sales and use tax. However, collections in 2024 are signaling signs of the headwinds that economists have been forewarning. Pressures from inflation, higher interest rates, personal consumer debt, and insurance are major contributing factors for the Douglas County 2025 forecast. The following graph shows the five-year trend.



Other Major Revenues

Douglas County's other major group of revenues (excluding property and sales and use taxes) represent charges for services for building activity, document recording, motor vehicle activity, public safety charges and fees, recreational admission and usage fees, and treasurer's fees. This group of revenues is forecasted to be \$32.3 million. This represents a 2.8%, (or \$864,800), increase compared to the 2024 Adopted Budget. The following graph shows the five-year trend for each category.

Five-Year Other Major Revenue Growth



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 that are located in Douglas County. The shareback is based on 50% of the assessed valuation of each municipality multiplied by the Road and Bridge Mill Levy, which is 3.731 mills after accounting for tax relief of 0.609 mills.

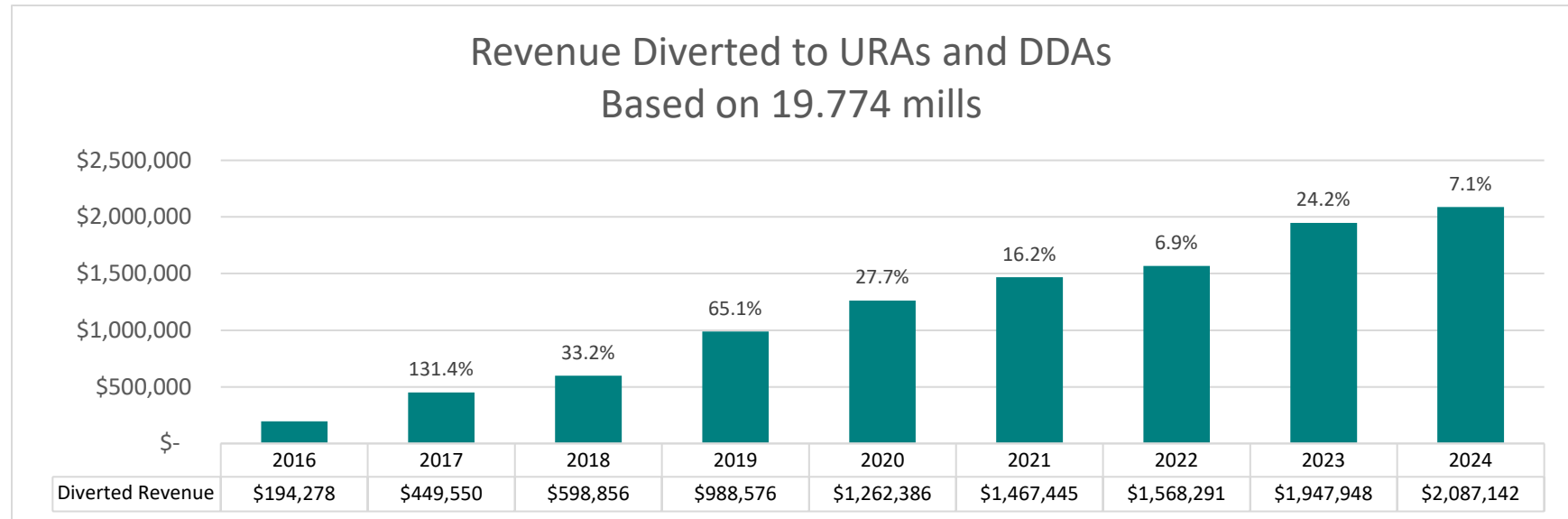
Sales tax sharebacks come from the Road portion (0.40%) and the Open Space portion (0.17%). The Road Sales and Use Tax shareback is based on 75% of the Roads Sales and Use Tax collected within the wholly incorporated towns and cities' boundaries, excluding Park Meadows Shopping Centre in Lone Tree. The Open Space Sales and Use Tax was extended by voters in November 2022. This extension changed the shareback calculation going forward to 20% of collections, allocated based on the population of wholly incorporated municipalities at the time of the extension. The Open Space Sales and Use Tax sharebacks for 2023 were 22.1% of the total Parks and Open Space Sales and Use Tax collected.

2023 Sharebacks to Municipalities	Total Sharebacks	Road and Bridge Shareback (Property Tax)	Roads Sales and Use Tax .40%	Open Space Sales and Use Tax .17%
		(% of Total Collected)	(% of Total Collected)	(% of Total Collected)
Total Tax Collected (Countywide)		\$35,917,530	\$43,612,985	\$18,535,576
Sharebacks:				
Aurora	\$ 159,118	159,118		274,859
Castle Pines	1,425,554	587,279	563,416	1,802,159
Castle Rock	9,218,897	2,856,903	4,559,835	16,600
Larkspur	105,581	27,264	61,717	
Littleton	49,726	49,726		343,338
Lone Tree	4,975,193	1,981,128	2,650,727	1,654,457
Parker	8,308,869	2,292,838	4,361,574	
Total Sharebacks	\$ 24,242,938	\$ 7,954,256 22.1%	\$ 12,197,269 28.0%	\$ 4,091,413 22.1%
Calculation Basis		50% of assessed value within the incorporated boundaries times R&B mill levy (4.493 mills)	75% of the actual 0.40% sales and use tax collected within the wholly incorporated boundaries	Effective 11/28/2022, 20% of actual collections allocated based on population
Authority for Shareback		CRS 43-2-202	DC Resolution (R-995-100) - 1995	DC Resolution (R-022-085) - 2022
Distribution Frequency		Quarterly	Monthly	Monthly
Distribution Method		Direct payment to municipality	Direct payment to municipality	Deposited into holding account - funds released upon BCC approval
Accumulated Account Balances:				
Castle Pines				\$ 301,417
Castle Rock				3,459,379
Larkspur				39,797
Lone Tree				376,511
Parker				7,518,889

Tax Increment Financing (TIF) Impact on County Revenue

Within Douglas County, there are seven 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. Recently, two additional TIFs have been established in Castle Pines and Lone Tree. The first URA became active in tax year 2009.

For the budget year 2025 (tax year 2024), TIF is estimated to increase 7.1% over tax year 2023, resulting in \$2,087,142 of ongoing revenues being directed to these authorities instead of the County.



Mill Levy Assessment Year (not budget)		2016	2017	2018	2019	2020	2021	2022	2023	2024
TIF - URA/URP - Countywide ----- Line 3 Assessor's Certification of Valuation Report										
4510	Castle Rock Downtown Development Authority	613,245	2,064,510	3,108,208	5,824,630	12,123,470	16,691,795	21,579,434	25,545,253	27,314,255
4657	Castle Pines West Commercial URP	0	0	0	0	0	0	0	0	170,400
4568	Citadel Station - Castle Meadows	0	0	0	1,188,060	1,188,880	1,696,453	1,691,698	1,871,868	1,872,032
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	26,037,705	29,292,686
4656	Lone Tree Entertainment District URP	0	0	0	0	0	0	0	0	290,620
4516	Parker Central Area	7,399,222	11,089,575	13,717,584	19,934,563	27,577,821	29,363,454	29,515,845	34,708,279	34,639,539
4555	Parker Road Area	-	1,959,804	3,899,481	6,560,006	6,536,248	8,289,438	8,152,507	10,347,466	11,970,268
Total Assessed Value		9,824,938	22,734,420	30,285,006	49,993,753	63,840,711	74,253,384	79,310,754	98,510,571	105,549,800

$$\text{Total Assessed Value for All TIFS (105,549,800)} \times \text{Douglas County Mill Levy (19.774)/1000} = \text{Diverted Revenue (\$2,087,142)}$$

2025 PROPOSED BUDGET

guiding principles requiring the pairing of ongoing revenues with ongoing expenditures.

Expenditures

The 2025 expenditure budget is \$608.6 million. The operating portion of the 2025 Budget is projected to increase by 5.9%, (or \$15.8 million), which is less than the percentage of population growth plus the 3-year CPI average ($1.4\% + 5.2\% = 6.6\%$).

The 2025 Budget includes \$11.0 million of property tax relief which will be provided by a temporary mill levy credit on property owner's 2024 tax bills.

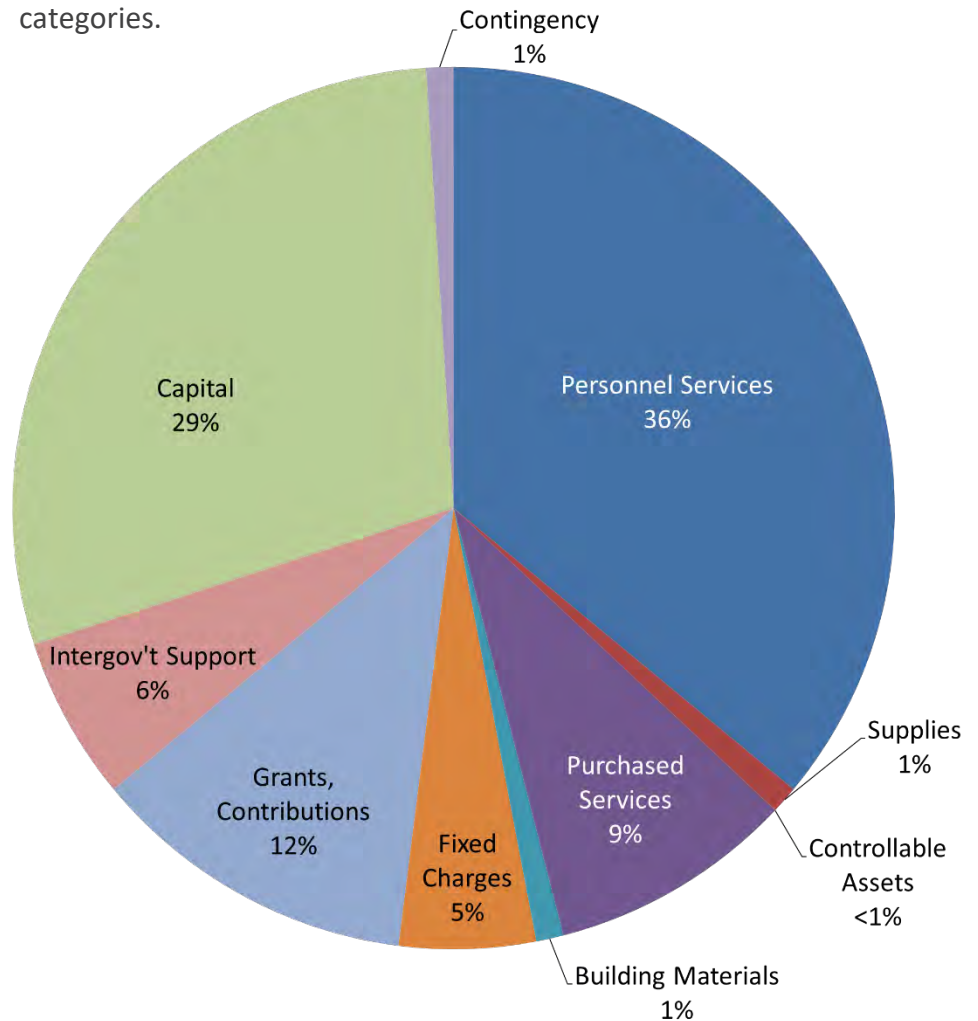
One-time initiatives equal \$229.0 million and include:

- \$191.7 million for roads
- \$8.7 million for parks, open space, and recreation
- \$7.1 million for public safety
- \$5.0 million for future infrastructure needs
- \$16.6 million for facilities maintenance, vehicle replacement

Federal-and state-funded expenditures equal \$58.4 million and are increasing by 10.3%, (or \$5.4 million), due to increases in Human Services federal and state allocations.

New budget requests for 2025 are detailed within individual fund summaries that follow and are consistent with the Board's

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



Board's Initiatives Included in 2025 Budget

Board's Initiatives Included in 2025 Budget

Throughout the year, the Board of County Commissioners discuss and approve initiatives. Funding for these initiatives is included in the 2025 Budget but are not itemized. Following is a list of these initiatives that are continuing into 2025.

- **Year-round Camping**

Open Space and Natural Resources (OSNR) staff is working to open a pilot camping program at Sandstone Open Space. Staff has located an area that is located towards the middle of the property to reduce conflicts with surrounding neighbors. At this time, 5-10 primitive campsites are proposed. The cost of the pilot program is anticipated to be between \$150,000 - \$200,000, which includes an additional staff member for OSNR. In addition to having an additional staff person, a camp host is also recommended. In 2025, funding will come from the Parks and Open Space Sales and Use Tax Fund.

- **Douglas County Welcome Signage**

Public Works Engineering has allocated \$1 million to install various types of signage at entrance points to Douglas County. Smaller roads will have Type 1 and 2 signs while I-25 will have a Type 4, monument style sign.

- **Link Expansion into Highlands Ranch**

Link on Demand is a free shuttle service that provides on-demand rides within a specific boundary. Douglas County will be expanding this service into Highlands Ranch in 2025 and has set aside \$3 million to do so.

- **Lansing Point**

In 2024, Douglas County entered into a lease for additional office space in the Meridian area. The County's lease includes an option to purchase this real estate at any point between third and fifth year of the lease. Beginning in 2025, Douglas County has reserved \$5 million in committed fund balance toward the future purchase of this strategically located structure.

- **Biochar Facility**

In 2025 the Board will invest up to \$3M to enable the operation of a biochar facility in Douglas County. The facility will allow trees and limbs removed from public and private lands for wildfire mitigation to be converted to biochar, an economically viable soil amendment. The County will enter into an agreement with a vendor to provide the service which will also be combined with a slash and mulch drop-off facility.

The following initiative are funded with Douglas County's American Rescue Plan Act (ARPA).

- **Unity on Park Deferred Loan**

This project is a deferred loan agreement between Douglas County and Unity on Park Street LLLP, a partnership between Wellspring Community and the Douglas County Housing Partnership. In March of 2023, Douglas County conveyed the former La Quinta hotel located at 884 Park Street in Castle Rock to Wellspring Community for conversion of the property into affordable apartments for individuals with intellectual and developmental disabilities. As contemplated in the MOU between the parties, Unity on Park Street LLLP is responsible for a \$3.4 million repayment to Douglas County, payable upon securing sufficient funding from state affordable housing grants and other sources to complete the project. This agreement will restructure \$500,000 of Unity on Park Street's obligation into a 30-year deferred loan and allow repayment of the remaining \$2.9 million obligation to Douglas County. The deferred loan is necessitated by inflationary cost increases for lumber and other materials incurred by the project over the course of its renovation.

- **Wildfire Mitigation Cost Share Program**

In 2025, Douglas County will again invest \$500,000 in its Wildfire Mitigation Cost-Share Program. This popular program helps residents and communities mitigate private land against the risk of wildfire. This program aims to increase the pace and scale of private wildfire mitigation efforts, overcome financial barriers to completing mitigation, and build community capacity across Douglas County by matching up to 50% of the cost of wildfire mitigation on private land.

- **Louviers Water and Sanitation District**

This project provides \$2 million of additional grant funds to the Louviers Water and Sanitation District (LWSD). The funds will be used to construct the next phase of the LWSD distribution line replacement project. The project will replace approximately 2,750 feet of distribution line serving homes in the northern portion of Louviers near Triangle Park, as well as residences along Louviers Blvd. The project phase is substantially designed and shovel ready.

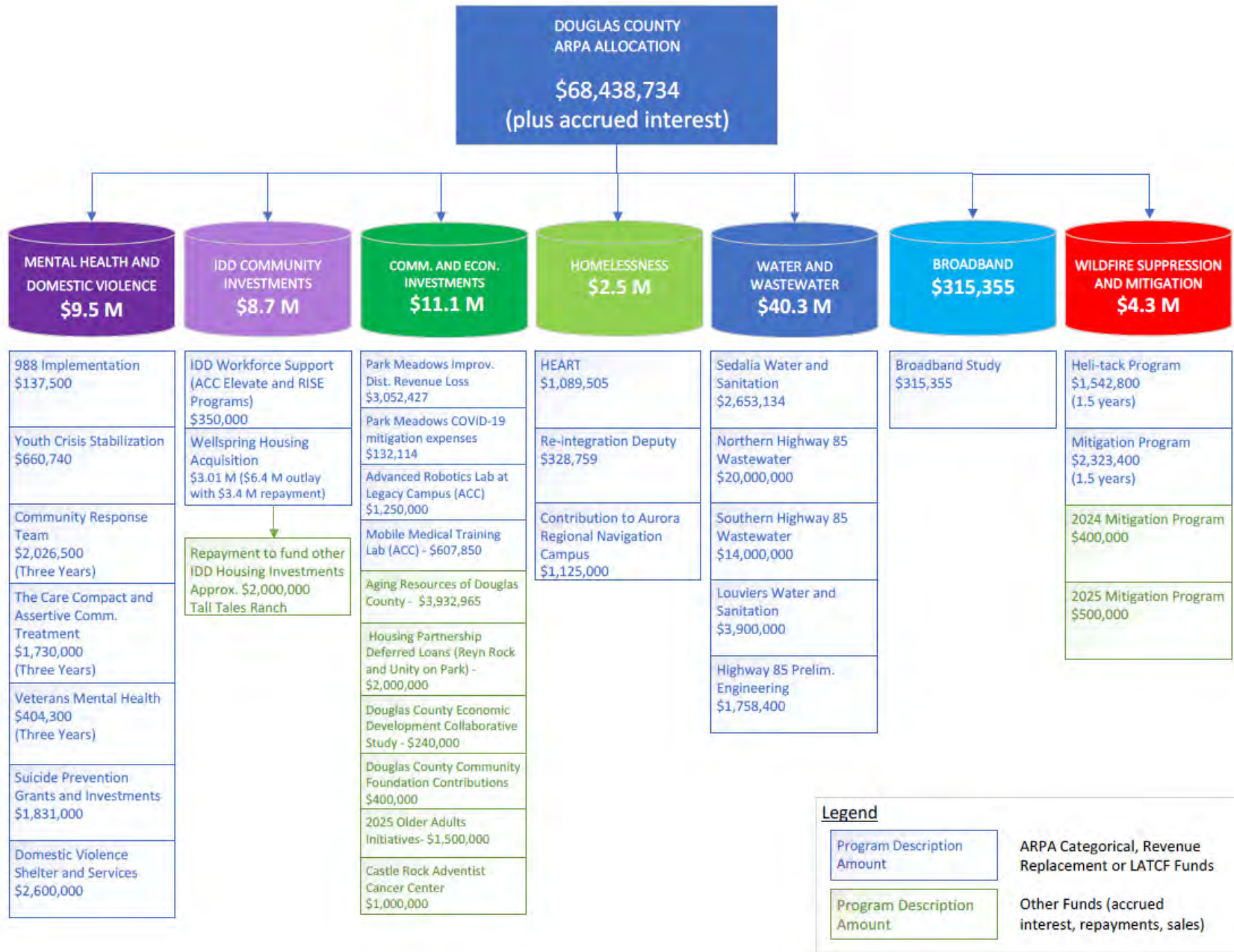
- **Castle Rock Adventist Cancer Center**

The Board of County Commissioners has authorized a \$1,000,000 contribution to the Castle Rock Adventist Hospital Foundation for establishment of a cancer center. The funding will assist the hospital in bringing cancer care to central and southern Douglas County. The 50 new medical surgical jobs created and 69 additional jobs generated by this new cancer center will have significant economic and fiscal benefits in addition to the public benefit derived from the availability of additional cancer care to County residents.

- **Older Adults Initiative**

Douglas County will allocate \$1.5 million to its Older Adults Initiative in 2025. This investment will provide \$700,000 in new transportation services, \$192,000 in new housing support programs, \$270,000 of in-home services, and \$350,000 in information, resource, and benefit navigation services to older county residents.

The following chart shows how Douglas County has allocated the full amount of ARPA.



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 recruiting and retaining a high-performing workforce. The County follows fiscally conservative principles in designing our compensation and benefits which 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



Photo: JA Ranch in the autumn.

Compensation

During 2024, wage growth across the nation began to move downward slightly, although the Denver Metro area continues to be a very hot market. Year over year, wage growth in the Denver area was 5.8%, much higher than the national average. The 2025 Proposed Budget includes a 4% merit pool and 0.75% high-performer pool based on surveying the local public-sector market. To stay competitive, the decision was made to reduce the Deputy tier program from seven to six tiers. Douglas County is now consistent with the average number of tiers of other jurisdictions in the region. Merit and tier adjustments will result in an ongoing cost increase of \$7.2 million for 2025.

Benefits

In the initial year of our recent change to United Healthcare (UHC), Douglas County has had good claims experience, despite the Choice Plus plan not being cost effective. The Choice Plus plan has remained a high-priced option resulting in a recommendation to eliminate this plan and direct the impacted employees to the Doctors Plan or the High Deductible Health Plan which provides more choice and a broader network. Employees across all plans will have a \$8 - \$30 monthly premium increase, resulting in no plan level being more expensive than \$137/month.

Several other benefits were negotiated to result in a net zero-cost impact. These include tuition reimbursement, life insurance, retirement vesting schedule, Health Savings Account (HSA) contribution, and improvements to the Delta PPO+ plan.

Staffing

In 2024, a total of 23.0 FTEs were added. The following chart details where positions were added.

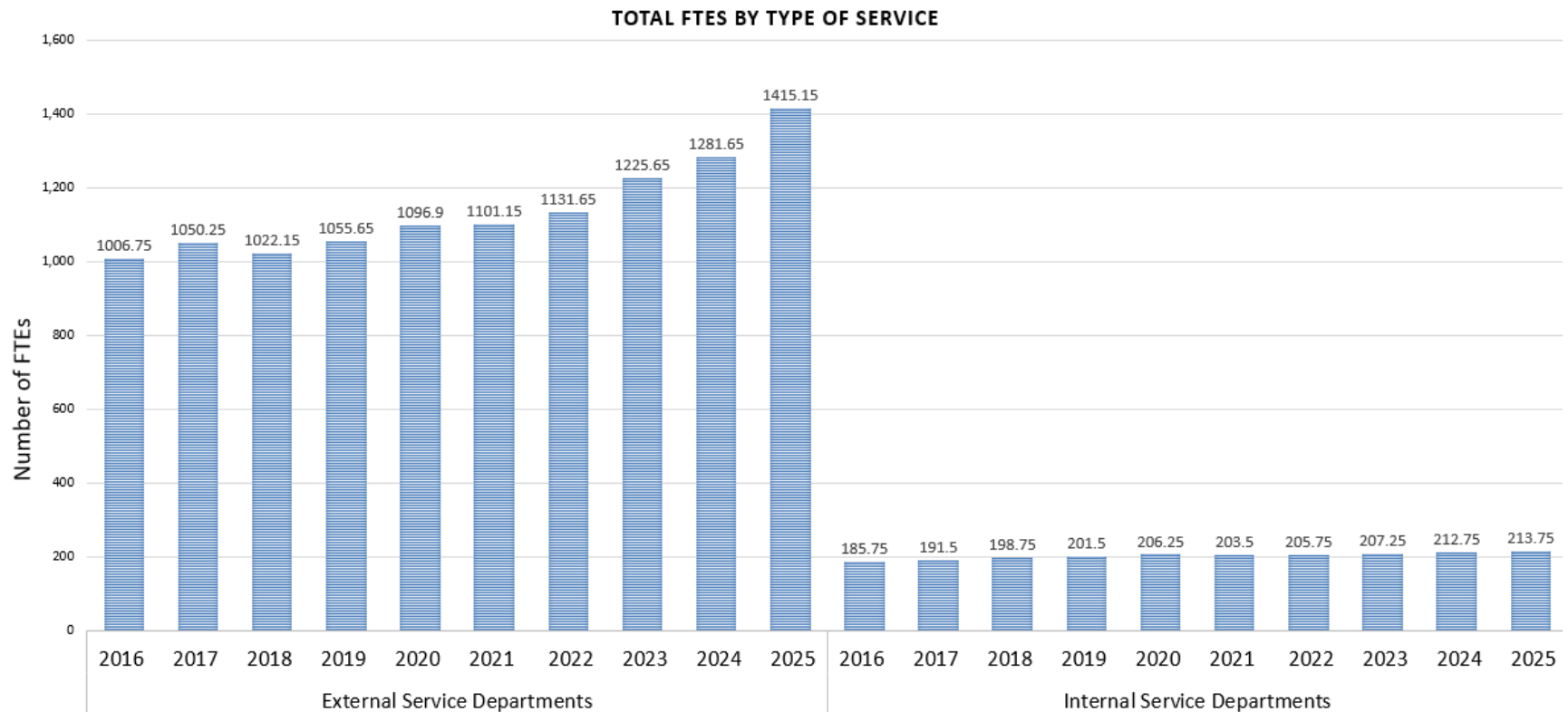
2024 Staffing Changes					
Department / Division	Bus. Unit	Description	FTE	Salary & Benefits	Funding Source / Comments
General Fund					
Clerk and Recorder	12400	Motor Vehicle Specialist	0.50	\$ 28,550	General Fund
Sheriff	21100	Multimedia Specialist	0.50	\$ 63,280	General Fund
Public Works	30200	Engineer Technician	(1.00)	\$ (102,700)	Moved to Road & Bridge Fund
Mental Health	802020	Crisis Response Team (CRT) Specialist & Clinician	16.00	\$ 1,520,000	General Fund - Contract personnel converted to FTEs
Total General Fund			16.00		
Road & Bridge Fund					
	31100	Engineer Technician	1.00	\$ 102,700	Road & Bridge Fund
Total Road & Bridge Fund			1.00		
Human Services Fund					
	44100	Eligibility Case Manager I	3.00	\$ 285,000	80% state Department of Human Services
Total Human Services Fund			3.00		
Health Fund					
	46100	Public Health Clerk	1.00	\$ 71,200	Vital Records fees
	46400	Registered Dietician	1.00	\$ 115,500	Additional state funding
Total Health Fund			2.00		
School Safety Fund					
Parker Core Knowledge	27426	School Resource Officer	1.00	\$ 166,525	49% / 51% Parker Core Knowledge / Douglas County
Total School Safety Fund			1.00		

The 2025 Proposed Budget adds 111.5 FTEs. The following chart details where positions are being added.

2025 Staffing Increases					
Department / Division	Bus. Unit	Description	FTE	Salary & Benefits	Funding Source / Comments
General Fund					
Fleet	19910	Mechanic	1.00	\$ 111,233	General Fund
Sheriff	21126	Criminal Justice Records Act Specialists	2.00	\$ 224,400	General Fund
Total General Fund			3.00		
District Attorney (DA) - 23rd Judicial District (JD) Fund					
	28100	18th JD DA Staffing moving to 23rd JD DA's Office	94.50	\$ 13,059,504	Allocated based on population Douglas, Elbert, Lincoln Counties
	28100	Therapist / Case Manager - HB24-1355	2.00	211,780	Anticipate state funding to help offset cost
	28100	Deputy District Attorney - New Courtroom	2.00	264,178	Allocated based on population Douglas, Elbert, Lincoln Counties
	28100	Investigator - New Courtroom	1.00	151,800	Allocated based on population Douglas, Elbert, Lincoln Counties
	28100	Paralegal - New Courtroom	1.00	87,620	Allocated based on population Douglas, Elbert, Lincoln Counties
Total District Attorney - 23rd Judicial District Fund			100.50		
Law Enforcement Authority (LEA) Fund					
Sheriff	22100	Deputy - Patrol	6.00	\$ 960,600	Transfer from General Fund
Sheriff	22150	Deputy - Traffic	1.00	\$ 160,200	Transfer from General Fund
Sheriff	22500	Deputy - Impact Unit	1.00	\$ 169,144	Transfer from General Fund
Total Law Enforcement Authority Fund			8.00		

Ten-Year FTE History (External vs. Internal Services)

In reviewing growth since 2016, most FTE positions have been added to areas of the County that provide direct services to the citizens. During this period, there has been an increase of 48.8% in external service areas, with 15.1% 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.

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 2025 are projected to increase 12.3% or \$19.1 million. The main increases are property taxes (\$15.1 million or, 13.3%), Intergovernmental (\$1.5 million or, 289%), Licenses & Permits (\$706,000 or, 9.1%) and Charges for Services (\$1.1 million or, 4.2%)

The 2025 Proposed Budget is \$190.5 million, an increase of 3.0% (or, \$5.6 million) over the 2024 Adopted Budget. There are \$6.1 million in recommended new requests, \$3.2 million of which are ongoing requests.

Key initiatives include:

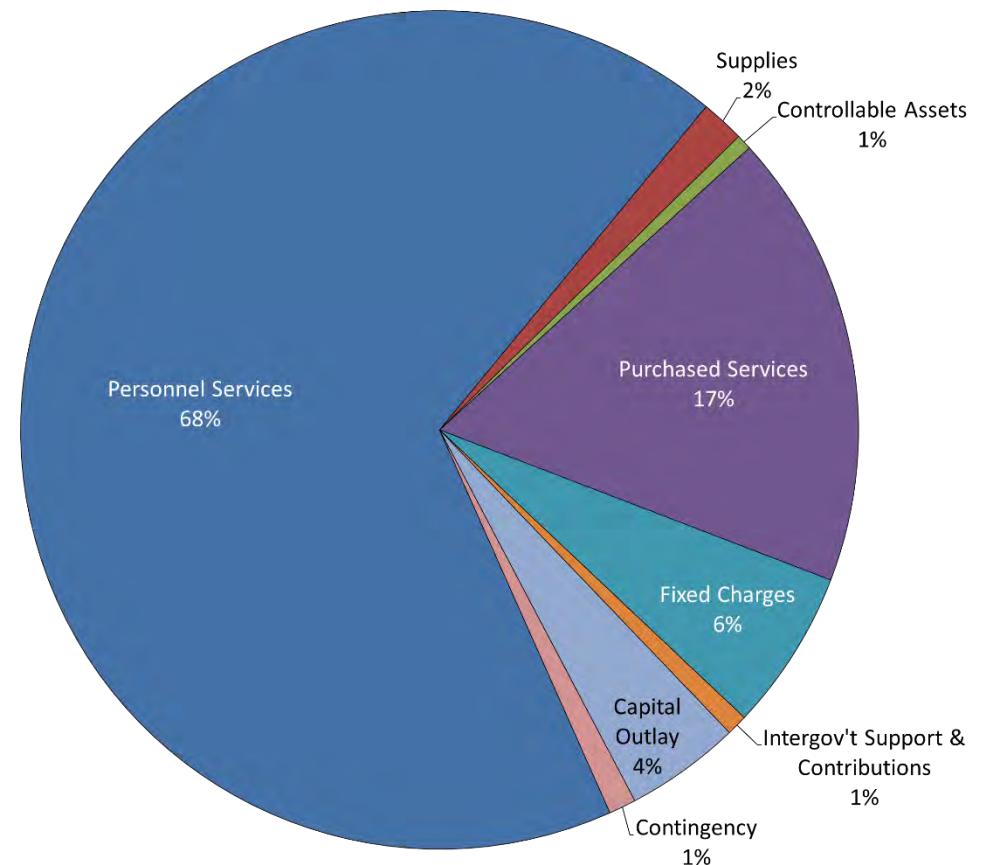
- Sheriff's Deputy Cadet Training Academy for 24 attendees (\$1.6 million)
- Two Criminal Justice Records Act Specialists (\$237,200)
- Emergency Management Wildland Fire vehicle (\$290,000)
- Inmate Medical Contract / Staffing Increase (\$1.0 million)
- Reclass five Detention Specialist to Deputies (\$462,600)
- Fleet Light-Duty Mechanic (\$111,200)
- Seed money for purchase of Lansing Point, 11045 East Lansing Circle (\$5,000,000 reserved in Committed Fund Balance)

The General Fund is a funding source for new requests in the Law Enforcement Authority Fund. The transfer for 2025 is \$7.8 million and increase of \$3.4 million (or, 77.3%) over the 2024 Adopted Budget.

The 2025 Proposed 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.

General Fund Spending Categories



Road and Bridge Fund Highlights

The primary revenue sources accounted for in this fund are Property taxes, auto ownership taxes, and highway user taxes, which, for 2025, are expected to generate \$39.2 million, \$14.8 million, and \$11.0 million, respectively. In addition to ongoing funding for operational expenditures related to road maintenance, traffic services, and snow removal, this fund also expends \$8.9 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 \$22.0 million.

Other major budget requests and initiatives for this fund include:

- \$4.5 million for storm drainage and stormwater projects
- \$1.3 million for equipment replacement
- \$2.6 million to buy-out the leases of seven motor graders and one loader
- \$100,000 for school and pedestrian safety projects

A complete list with detailed explanations of projects can be found in the 2025 Proposed 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, and it became 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 Centre). 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. On January 1, 2012, the County began sharing back with the City of Castle Pines.

Revenues for 2025 from this dedicated sales and use tax are projected to be \$44.0 million, resulting in forecasted sharebacks totaling \$12.6 million. The major projects include:

- Hilltop Road Design and Construction (\$6.0 million)
- US 85 Improvements, Titan Parkway Interchange (\$4.0 million)
- County Line Road, Holly to Broadway (\$4.5 million)
- Pavement Management Program (\$4.0 million)
- Traffic Engineering Studies (\$2.0 million)

A complete list with detailed explanations of projects can be found in the 2025 Proposed Budget for this fund.

Transportation Infrastructure Fund Highlights

This fund was created as a result of voters approving ballot question 1A on November 5, 2019. The fund will account for monies generated from 0.18% of the County's 1.0% Sales and Use Tax and will be used for transportation-infrastructure improvements to alleviate traffic congestion. The 2025 Proposed Budget projects revenues to be approximately \$19.8 million. The major projects include:

- Hilltop Road and Singing Hills Improvements (\$17.3 million)
- Colorado Bike Pedestrian Bridge C-470 (\$1.0 million)
- Transit and Multimodal Study (\$1.0 million)

A complete list with detailed explanations of projects can be found in the 2025 Proposed 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 used to provide law enforcement services in unincorporated areas of the County. Property taxes revenues are forecast to be \$26.0 million in 2025, which is a decrease of 1.1% (or, \$298,885) over the adopted 2024 budget. The 2024 Adopted Budget included backfill from SB22-238 equaling \$744,185.

The 2025 Proposed Budget includes six additional patrol deputies, one deputy for traffic, and one deputy for the Impact Unit (\$2.4 million), funded through a transfer from the General Fund.

District Attorney – 23rd Judicial District Fund Highlights

In 2020, House Bill 20-1026 became law, creating the 23rd Judicial District.

The new 23rd Judicial District (JD) was created by the departure of Douglas, Elbert, and Lincoln counties out of the 18th Judicial District. Starting in 2025, the 18th Judicial District will include only Arapahoe County. In November 2024, voters in the new 23rd Judicial District elected a new District Attorney (DA). The new DA will be sworn in on January 14, 2025, officially creating the first new judicial district in the State of Colorado since 1965. This new judicial district, while smaller, will still be among the five largest judicial districts in the state.

For multiple years, all four counties in the 18th Judicial District have been working with the existing DA's Office and the State of Colorado to prepare for this split without disrupting services to our citizens.

The employees of the new 23rd JD, District Attorney's Office will become employees of Douglas County. A new fund has been set up to account for revenues and expenditures associated with the DA's operations.

The creation of the 23rd Judicial District DA's office has been accomplished without costing taxpayers more than it would have cost under the 18th JD structure.

The 2025 Proposed Budget includes funding for additional staffing needed to comply with HB24-1355 as well as staffing for a new courtroom in Douglas County. Detailed explanations are included in the 2025 Proposed Budget for this fund.

School Safety Fund Highlights

This fund was created mid-2019 to account for the \$13 million from the General Fund unassigned fund balance. Today, this fund accounts for the Sheriff's Office School Resource Officer (SRO) program. The SRO program is funded in partnership with the Douglas County Government, the Douglas County School District, and various charter and private schools within Douglas County.

Douglas County's portion of the funding comes from the General Fund mill levy that was redirected in 2020 to provide for ongoing funding. In 2025, property tax revenues are forecasted to be \$4.4 million. An additional transfer of \$200,000 from the General Fund is also necessary. The funding from the school partnerships is \$3.4 million for 2025.

The 2025 Proposed Budget includes an ongoing increase in the uniform budget to upgrade to new more durable uniforms.

Justice Center Sales and Use Tax Fund Highlights

The Justice Center Sales and Use Tax Fund accounts for 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 \$27.5 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 which extends in perpetuity and defrays the cost of operations paid from the General Fund. The available fund balance is also used to offset General Fund one-time expenditures in accordance with the ballot language. The current available fund balance is projected to be \$3.1 million at the end of 2024.

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

- External Building Maintenance (\$355,000)
- Internal Building Maintenance (\$1,192,500)
- Security Camera Upgrade and Replacement (\$245,200)
- Interior Office Improvements (\$362,100)

A complete list with detailed explanations of requests can be found in the 2025 Proposed Budget for this fund.

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 in 2021. The second installment was received June 22, 2022; both installments equal \$68,217,033. The Board has seven core investment priorities for spending these funds.

- Mental and Behavioral Health
- Intellectual and Development Disabilities (IDD)
- Community Investments
- Homelessness
- Water and Wastewater Investments
- Community and Economic Investments
- Broadband
- Wildfire Suppression and Mitigation

The County has a website with additional information <https://www.douglas.co.us/board-county-commissioners/transparency/arpa-american-rescue-plan-act/>.

Parks and Open Space Sales and Use Tax Fund

Highlights

The Parks and Open Space Sales and Use Tax Fund accounts for 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 on January 1, 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 \$18.7 million. These revenues are now allocated as follows: 28% to open space acquisitions, 20% to open space operations and maintenance, 28% to parks operations and maintenance, 4% to historic resources management, and 20% will be shared back to wholly incorporated entities at the time of the election (i.e., Castle Pines, Castle Rock, Larkspur, Lone Tree, and Parker) allocated based on population. Sharebacks are forecast to be \$3.7 million.

The County is currently revamping the process for prioritizing projects funded by the Parks and Open Space Sales and Use Tax. No projects have been identified at the time of adoption.

Conservation Trust Fund Highlights

In accordance with Colorado State statute, this fund accounts solely for the proceeds allocated to the County from the Colorado State Lottery Fund, estimated to be \$1.6 million for 2025. These funds may be used only for the development and maintenance of parks, trails, open space, and other recreational facilities.

In 2025, the major project for this fund is the replacement of the main playground and the current restroom and concession building at Highlands Heritage Regional Park for \$2.7 million.

Health Fund Highlights

Douglas County established a single-county health department in 2022, following the departure of Adams and Arapahoe counties from the district Tri-County Health Department. Funding comes from a variety of federal and state grants, charges for services, and county property tax that is transferred from the General Fund.

The 2025 Proposed Budget recognizes revenue from state allocations (\$241,943), charges for services (\$959,296), and the property tax transfer from the General Fund (\$2,106,435) and corresponding expenditures. Revenues and corresponding expenditures from grants awards will be recognized in 2025 as the awards are received. This will be done through supplemental budget appropriations, which are adopted through resolution at a public hearing. This is a departure from the previous year, which also recognized federal and state grants that were anticipated. As a result, the budget that will be adopted for 2025 is much smaller.

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, which will be exhausted in 2025. Options are being researched to provide ongoing funding for County facilities maintenance. Maintenance in the amount of \$1,033,450 will be funded with the remaining available fund balance. A complete list with detailed explanations of maintenance requests is included in the 2025 Proposed Budget for this fund.

Human Services Fund Highlights

Funding for the programs and services provided by the Human Services Department comes from a portion of the County's mill levy (\$4.9 million) and from various federal and state grants (\$53.2 million). The 2025 Proposed Budget reflects \$37.1 million appropriated for direct payments to qualified participants (which includes \$23.0 million in food assistance benefits that are 100% federally funded), and \$9.5 million in client services, such as child welfare and childcare support services.

Human Services programs are mandated by the State of Colorado. Increases in the state's funding allocations require a larger County funding match. The 2025 Proposed Budget allocated .060 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.

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 \$9.1 million for 2025. 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.



East-West Regional Trail

RESERVES & BASIS OF ACCOUNTING

As the budget is developed, attention is focused on each fund's reserve 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
- Use cash funds 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% (\$10.4 million for County funds and \$751,000 for the LEA Fund) of operating expenditures must be reserved for emergencies.

Basis of Budgetary Accounting

The basis of accounting refers to the specific time at which revenues and expenditures are recognized in accounts and reported in financial statements.

The budgets for the County, Law Enforcement Authority (LEA), Woodmoor Mountain GID, and Lincoln Station LID are all presented on a 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 on 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.

With a structurally balanced budget there are still a significant number of budget requests that were not able to be funded.

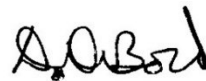
This Proposed Budget seeks to maximize efficiencies and enhance the quality of services to the citizens of Douglas County while remaining fiscally conservative.

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 2025 Proposed Budget as our County's financial plan for 2025. 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 past six weeks, we have spent many hours working with the Board of County Commissioners to fully discuss and evaluate this Proposed Budget before its adoption on December 10, 2024.

Respectfully submitted,



Douglas DeBord
County Manager



Martha Marshall
Budget Director



Kim Hirsch
Asst Budget Director

The image is a composite landscape photograph. The background features a range of rugged mountains under a clear blue sky, with the highest peaks covered in snow. In the foreground, there are rolling hills with sparse vegetation and some trees showing autumn colors. A large, semi-transparent green rectangular box is overlaid on the left and center of the image, containing the text 'County Overview' in white. The bottom of the image shows a field of tall grass and a cluster of trees with vibrant autumn foliage in shades of yellow, orange, and red.

County Overview

Looking across Greenland Open Space with Pikes Peak in the distance.

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:

Elevation ranges 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.

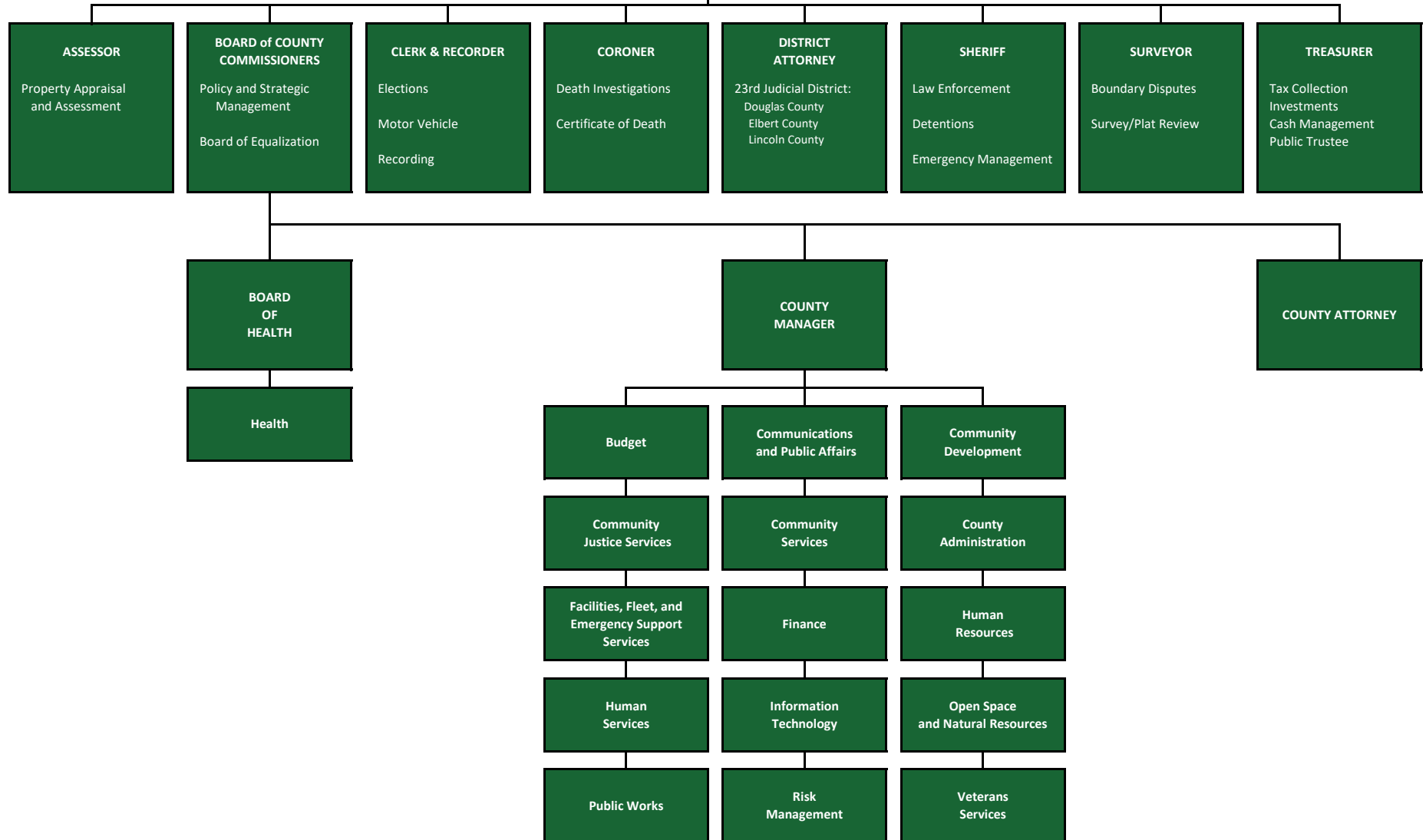
Year of Incorporation:

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



DOUGLAS COUNTY ORGANIZATIONAL CHART

CITIZENS



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

Fund	Fund Name	Estimated Beginning Fund Balance	2025 Revenues (Less Transfers)	2025 Expenditures (Less Transfers)	Transfers In	Transfers (Out)	Net Change In Fund Balance	Non-Spendable/ Restricted/ Committed Fund Balance	Assigned/ Unassigned Fund Balance	Projected Ending Fund Balance	2025 Appropriation
County Funds											
100	General	\$ 33,288,064	\$ 185,131,875	\$ 190,516,889	\$ 32,132,871	\$ (26,856,541)	\$ (108,684)	\$ 20,660,466	\$ 12,518,914	\$ 33,179,380	\$ 217,373,430
Special Revenue Funds											
200	Road and Bridge	26,188,606	67,268,000	79,987,699	0	(440,821)	(13,160,520)	13,028,086	0	13,028,086	80,428,520
210	Human Services	3,054,403	58,420,423	62,713,834	4,195,916	0	(97,495)	2,956,908	0	2,956,908	62,713,834
215	Developmental Disabilities	175,000	9,103,800	9,103,800	0	0	0	175,000	0	175,000	9,103,800
217	Health	1,688,365	1,201,239	3,872,956	2,106,435	0	(565,282)	0	1,123,083	1,123,083	3,872,956
221	School Safety	1,357,900	7,823,600	7,930,644	200,000	0	92,956	1,450,856	0	1,450,856	7,930,644
223	District Attorney JD23	0	1,719,211	14,299,382	12,580,171	0	0	0	0	0	14,299,382
225	Infrastructure	416,637	0	416,637	0	0	(416,637)	0	0	0	416,637
230	Road Sales and Use Tax	96,605,934	46,245,200	98,426,935	0	(750,000)	(52,931,735)	43,674,199	0	43,674,199	99,176,935
235	Transportation Infrastructure Sales and Use Tax	34,561,751	20,420,400	45,028,159	0	(500,000)	(25,107,759)	9,453,992	0	9,453,992	45,528,159
240	Justice Center Sales and Use Tax	7,856,607	27,828,250	3,424,547	0	(27,729,150)	(3,325,447)	4,531,160	0	4,531,160	31,153,697
245	Rueter Hess Recreation Area	1,932,545	702,000	1,183,935	250,000	0	(231,935)	1,700,610	0	1,700,610	1,183,935
250	Parks and Open Space Sales and Use Tax	45,258,195	19,229,209	7,854,494	0	(250,000)	11,124,715	56,382,910	0	56,382,910	8,104,494
260	Conservation Trust	3,250,391	1,700,000	2,750,000	0	0	(1,050,000)	2,200,391	0	2,200,391	2,750,000
275	Solid Waste Disposal	157,095	85,000	110,000	0	0	(25,000)	0	132,095	132,095	110,000
295	Rocky Mountain HIDTA	0	1,104,204	1,079,304	0	(24,900)	0	0	0	0	1,104,204
296	American Rescue Plan Act (ARPA)	4,322,680	0	0	0	0	0	4,322,680	0	4,322,680	0
297	Property Tax Relief	0	0	0	0	0	0	0	0	0	0
Capital Projects Funds											
330	Capital Expenditures	2,548,556	0	1,033,450	0	0	(1,033,450)	0	1,515,106	1,515,106	1,033,450
350	LID Capital Construction	61,148	85,200	2,500	0	(85,000)	(2,300)	0	58,848	58,848	87,500
390	Capital Replacement	1,002,922	0	0	0	(603,000)	(603,000)	0	399,922	399,922	603,000
Internal Service Funds											
620	Employee Benefits Self-Insurance	5,357,162	2,569,900	2,569,900	0	(2,000,000)	(2,000,000)	0	3,357,162	3,357,162	4,569,900
630	Liability and Property Self-Insurance	1,516,937	4,057,690	4,057,690	0	0	0	0	1,516,937	1,516,937	4,057,690
640	Medical Insurance Self-Insurance	1,937,571	32,594,940	32,594,940	2,000,000	(2,000,000)	0	0	1,937,571	1,937,571	34,594,940
Total County Funds		\$ 272,538,469	\$ 487,290,141	\$ 568,957,695	\$ 53,465,393	\$ (61,239,412)	\$ (89,441,573)	\$ 160,537,258	\$ 22,559,638	\$ 183,096,896	\$ 630,197,107
Law Enforcement Authority Fund											
220	Law Enforcement Authority	7,835,110	31,559,800	39,489,850	7,774,019	0	(156,031)	7,679,079	0	7,679,079	39,489,850
Woodmoor Mountain General Improvement District Fund											
280	Woodmoor Mountain GID	94,829	39,820	127,590	0	0	(87,770)	3,810	3,249	7,059	127,590
Lincoln Station Sales Tax Street Improvement Fund											
265	Lincoln Station Sales Tax Street Improvement	0	50,000	50,000	0	0	0	0	0	0	50,000
Total Douglas County Funds		\$ 280,468,408	\$ 518,939,761	\$ 608,625,135	\$ 61,239,412	\$ (61,239,412)	\$ (89,685,374)	\$ 168,220,147	\$ 22,562,887	\$ 190,783,034	\$ 669,864,547

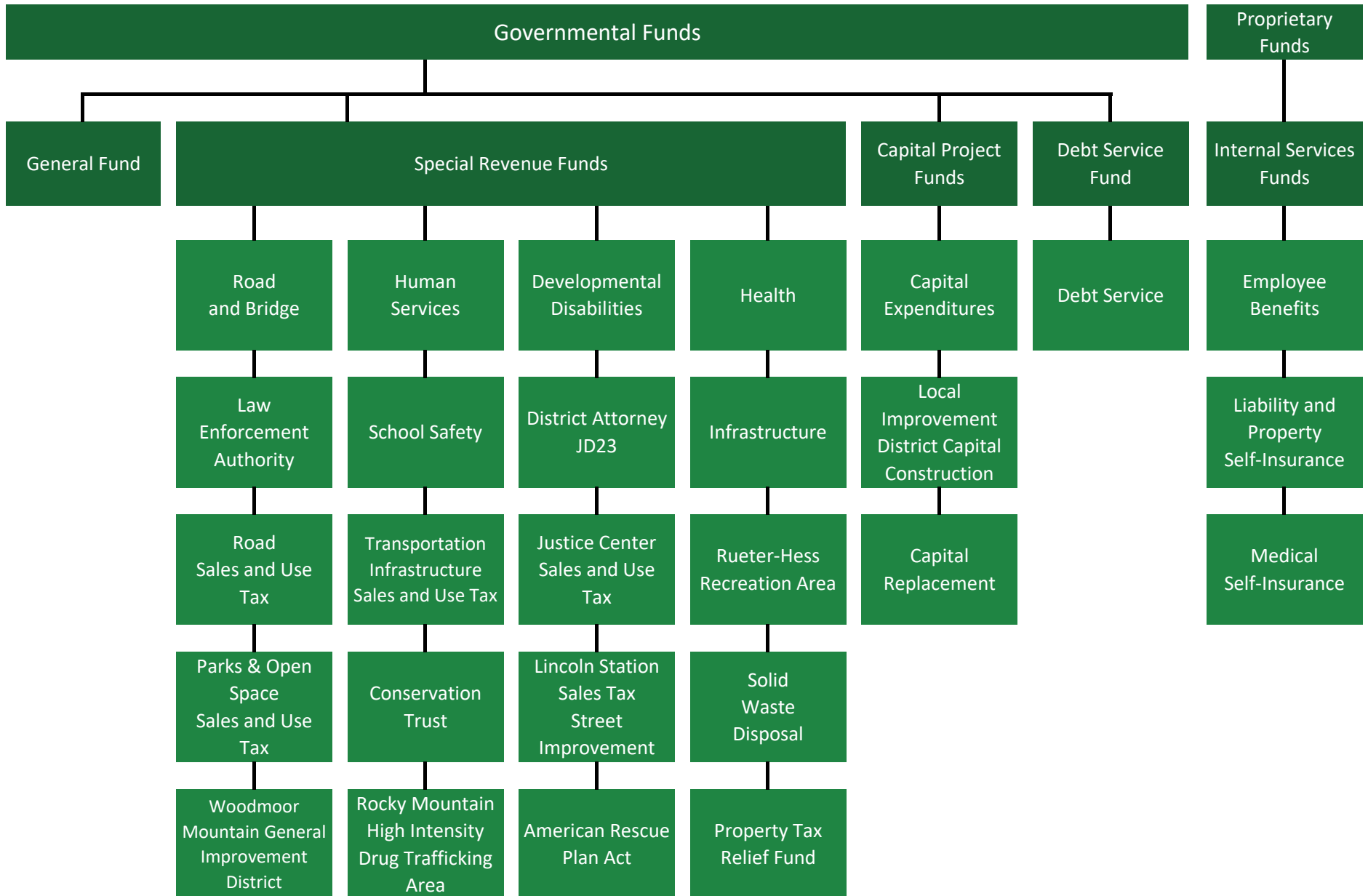
Abbreviation Key:

GID - General Improvement District

HIDTA - High Intensity Drug Traffic Agency

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
District Attorney JD23	223
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

Fund Definitions

Special Revenue Funds (continued)

<u>Fund Name</u>	<u>Fund Number</u>
Rocky Mountain High Intensity Drug Trafficking Area (HIDTA)	295
American Rescue Plan Act (ARPA)	296
Property Tax Relief	297

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

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 2025 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 2025 are levied in December 2024. 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 2025 Budget



Fund	Total Authorized County Mill Levy	2025 Mill Levy Reallocation for Tax Relief	2025 Adjusted County Mill Levy
General	13.549	-0.306	13.243
Road and Bridge	4.340	-0.609	3.731
Human Services	0.469	0.000	0.469
School Safety	0.416	0.000	0.416
Developmental Disabilities	1.000	-0.133	0.867
Temporary Mill Levy Credit*		1.048	1.048
Total	19.774		19.774

* SB23-108 Allows a temporary reduction in property taxes for the purposes of tax relief.

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.

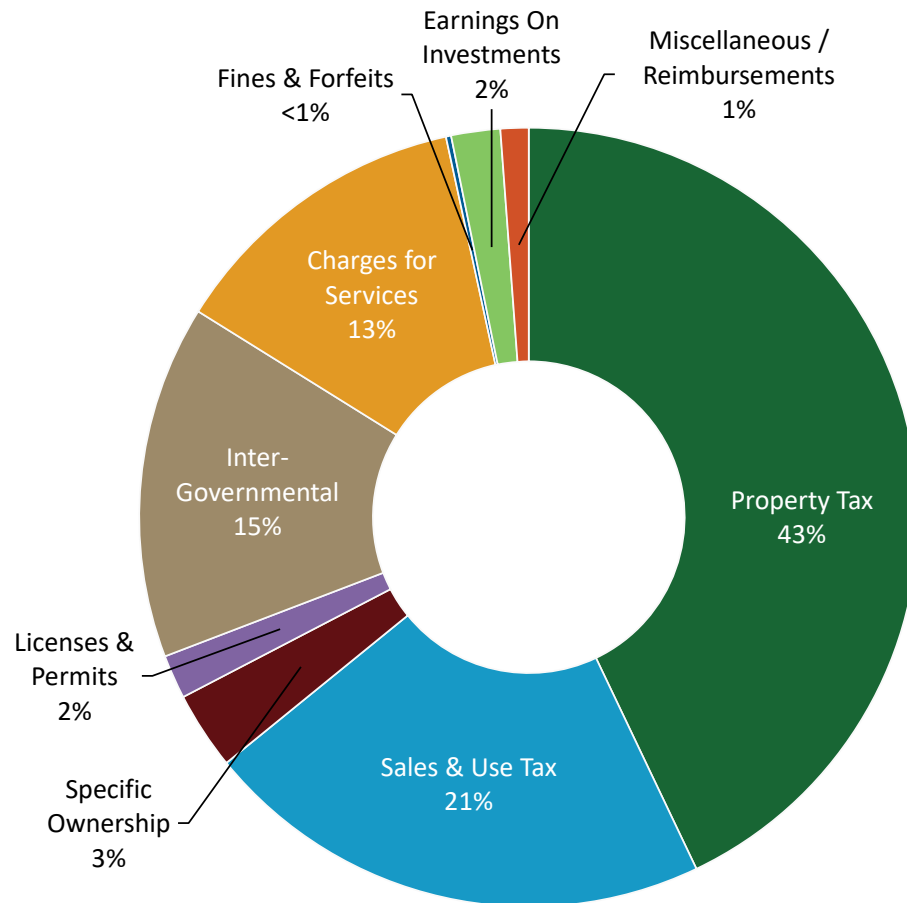
Woodmoor Mountain General Improvement District (GID)

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 2025 is 7.694 mills.

Sales and Use Taxes

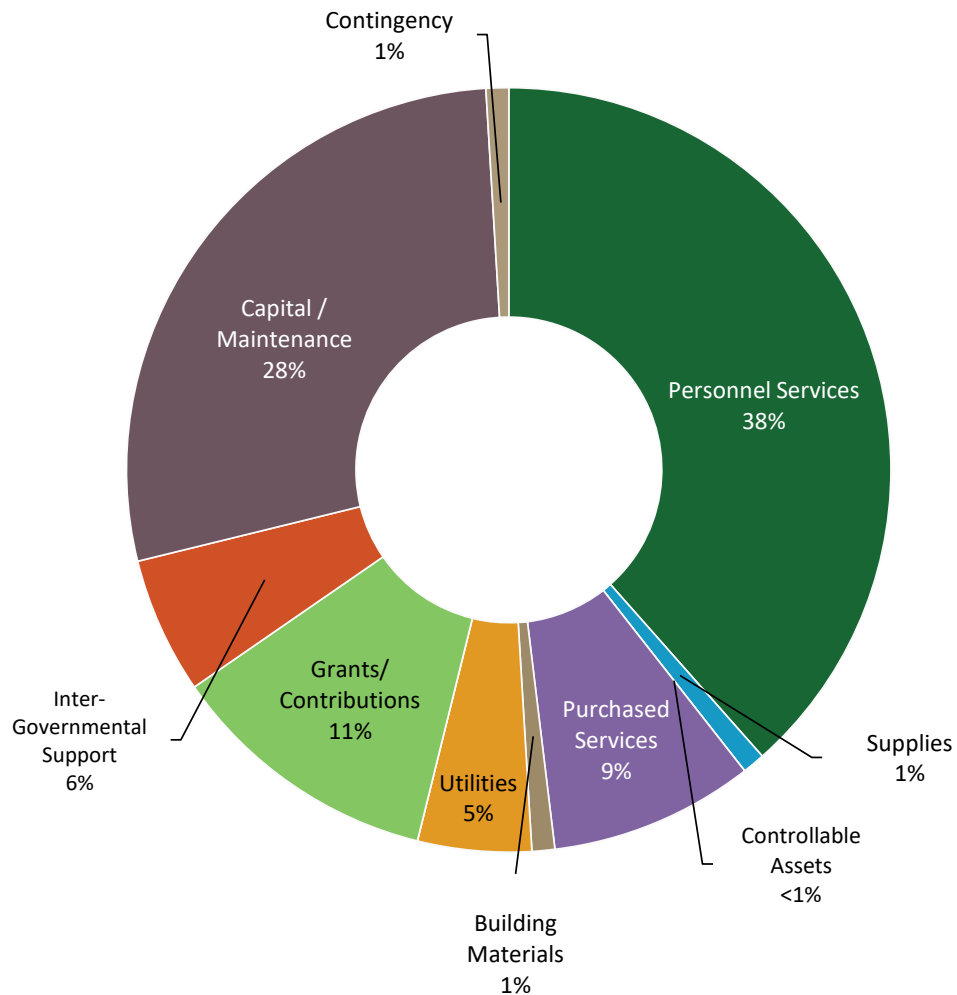
Tax	Amount	Beginning Date	Sunset Date
Parks & Open Space Sales & Use Tax	0.17%	January 1, 1995	January 1, 2039
<p>Use: Dedicated for the acquisition, administration, planning, development and construction, operations, and maintenance of Parks, Trails, Historic Resources and Open Space.</p> <p>Funds are 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. 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 & 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	\$ 222,703,120
Sales & Use Tax	110,163,059
Specific Ownership	16,754,000
Licenses & Permits	9,381,200
Inter-Governmental	76,213,231
Charges for Services	65,979,521
Fines & Forfeits	1,166,600
Earnings On Investments	10,550,500
Miscellaneous / Reimbursements	6,028,530
Total Revenues-All Funds	\$ 518,939,761

Expenditures - Where does Douglas County spend its money?



Fund	Expenditures
Personnel Services	\$ 219,110,075
Supplies	6,821,514
Controllable Assets	2,798,736
Purchased Services	53,412,895
Building Materials	6,207,331
Utilities	27,951,769
Debt Service/Lease Payments	0
Grants/ Contributions	71,729,906
Intergovernmental Support	37,603,665
Capital/Maintenance	179,512,744
Contingency	3,476,500
Total	\$ 608,625,135

Expenditure Budget by Function and Fund (Excluding Transfers)

Function	Total of all Funds	General (100)	Road & Bridge (200)	Human Services (210)	Dev. Disabilites (215)	Health (217)	Law Enforcement (220)	School Safety (221)	District Attorney JD23 (223)	Infrastructure (225)	Road Sales & Use Tax (230)	DC Transportation & Infrastructure (235)
Assessor	6,341,173	6,341,173										
Board of County Commissioners	959,842	959,842										
Budget	634,344	634,344										
Capital Improvement Projects	179,427,712		35,555,981							416,637	98,426,935	45,028,159
Clerk & Recorder	12,233,981	12,233,981										
Community Development	9,320,462	9,320,462										
Community Justice Services	2,489,003	2,489,003										
Community Safety	1,737,150	1,737,150										
Coroner	1,810,099	1,810,099										
County Administration	2,649,266	2,649,266										
County Attorney	1,970,427	1,970,427										
County Fair	888,711	888,711										
CSU Extension	484,100	484,100										
Developmental Disabilities	9,103,800				9,103,800							
District Attorney	14,599,382	300,000							14,299,382			
Emergency Management	3,904,569	3,904,569										
Facilities	14,904,464	13,871,014										
Finance	1,799,245	1,799,245										
Fleet	2,923,667	2,923,667										
Health Department	3,872,956					3,872,956						
Human Resources	2,564,985	2,564,985										
Human Services	62,713,834			62,713,834								
Information Technology	27,612,512	27,612,512										
Lincoln Station Sales Tax Street Improvement	50,000											
Mental Health Initiative	1,515,101	1,515,101										
Open Space & Natural Resources	9,353,171	314,742										
Other Governmental Services & Contingency	8,587,514	8,587,514										
Public Affairs	1,481,679	1,481,679										
Parks Maintenance	5,898,518	3,148,518										
Public Works - Building Development Services	4,908,683	4,908,683										
Public Works - Engineering	14,439,087	6,328,076	8,108,511									
Public Works - Operations	36,323,207		36,323,207									
Rocky Mountan HIDTA	1,079,304											
Internal Service Funds	39,222,530											
Law Enforcement Authority	39,489,850						39,489,850					
Sheriff	79,225,921	67,870,730						7,930,644				
Solid Waste Disposal	298,860	188,860										
Surveyor	8,957	8,957										
Treasurer	1,669,479	1,669,479										
Woodmoor Mountain	127,590											
Fund Totals	608,625,135	190,516,889	79,987,699	62,713,834	9,103,800	3,872,956	39,489,850	7,930,644	14,299,382	416,637	98,426,935	45,028,159

Expenditure Budget by Function and Fund (Excluding Transfers)

Justice Center Sales & Use Tax (240)	Rueter Hess Recreation Area (245)	Open Space Sales & Use Tax (250)	Conservation Trust (260)	Lincoln Station (265)	Solid Waste (275)	Woodmoor Mtn (280)	Rocky Mtn. HIDTA (295)	Capital Expenditures (330)	LID (350)	Internal Services (620/630/640)	Function
											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 Extension
											Developmental Disabilities
											District Attorney
								1,033,450			Emergency Management
											Facilities
											Finance
											Fleet
											Health Department
											Human Resources
											Human Services
											Information Technology
				50,000							Lincoln Station Sales Tax Street Improvement
											Mental Health Initiative
	1,183,935	7,854,494									Open Space & Natural Resources
											Other Governmental Services & Contingency
											Public Affairs
			2,750,000								Parks Maintenance
											Building Development Services
									2,500		Public Works - Engineering
											Public Works - Operations
							1,079,304				Rocky Mountain HIDTA
										39,222,530	Internal Service Funds
											Law Enforcement Authority
3,424,547											Sheriff
						110,000					Solid Waste Disposal
											Surveyor
											Treasurer
						127,590					Woodmoor Mountain
3,424,547	1,183,935	7,854,494	2,750,000	50,000	110,000	127,590	1,079,304	1,033,450	2,500	39,222,530	Fund Totals

Historical Expenditures by Department

	Fund	2021 Actuals	2022 Actuals	2023 Actuals	2024 Adopted	2024 Amended	2025 Proposed
<u>External Departments - Elected Officials</u>							
Assessor	100	\$ 4,523,703	\$ 4,972,908	\$ 5,525,601	\$ 5,994,617	\$ 5,994,617	6,341,173
Board of County Commissioners	100	991,638	1,049,264	1,078,644	901,029	999,279	959,842
Clerk & Recorder	100	8,404,200	9,733,277	9,609,886	12,590,029	13,133,799	12,233,981
Community Safety	100	1,160,249	1,202,009	1,408,311	1,614,750	2,103,750	1,737,150
Coroner	100	1,521,322	1,645,143	1,772,509	1,716,946	1,716,946	1,810,099
District Attorney	100	8,601,313	9,873,954	10,531,023	12,504,356	12,889,893	14,599,382
Public Trustee	100	191,565	217,866	302,056	481,478	481,478	296,452
Emergency Management (21700 / 21750)	100	958,642	946,459	932,981	1,643,091	1,655,102	2,374,569
Health	217	0	2,039,562	5,071,511	5,649,691	6,286,165	3,872,956
Rocky Mountain HIDTA	295	2,215,019	2,657,944	4,207,012	1,184,043	4,890,970	1,079,304
Sheriff	100	48,991,063	55,018,163	61,959,057	62,118,516	68,306,099	67,870,730
Law Enforcement Authority	220	23,064,348	27,879,593	33,042,115	36,011,144	36,378,129	39,489,850
School Safety	221	4,657,587	5,518,329	6,627,127	8,734,685	9,739,600	7,930,644
Surveyor	100	8,232	8,269	9,102	8,963	9,207	8,957
Treasurer	100	928,339	1,153,449	1,183,359	1,208,906	1,248,504	1,373,027
Total Elected Officials		106,217,220	123,916,190	143,260,294	152,362,244	165,833,538	161,978,116
<u>External Departments - Board Departments</u>							
Community Development	100	15,742,180	12,750,067	10,245,588	8,570,735	12,410,249	9,320,462
Community Justice Services	100	1,818,379	1,871,982	1,984,740	2,493,361	2,269,926	2,489,003
County Administration (Youth Initiative / Veteran's Svcs)	100	329,165	391,936	456,079	462,021	477,021	525,504
Mental Health Initiative	100	1,036,367	1,223,735	1,869,013	1,386,356	5,415,871	1,515,101
County Administration - (Juvenile Accountability Blk Grant)	100	105,334	107,960	108,015	108,570	108,570	108,570
CSU Extension	100	455,946	409,368	383,369	484,100	492,100	484,100
Human Services	210	52,745,578	53,514,998	54,178,617	59,541,097	64,640,759	62,713,834
Open Space & Natural Resources	250	7,716,874	6,091,311	10,522,605	16,827,947	24,874,436	7,854,494
Open Space & Natural Resources	100	0	0	465,992	305,289	625,503	314,742
Parks Maintenance - General Fund	100	2,742,817	2,892,401	3,630,824	2,451,112	3,616,534	3,148,518
Public Works - Building Maintenance	100	4,056,414	4,506,044	4,718,982	4,901,354	4,801,854	4,908,683
Public Works - Engineering - Engineering	100	5,494,828	5,798,357	6,034,137	5,668,824	5,710,787	6,023,476
Public Works - Engineering - Stormwater	100	280,462	251,720	149,993	304,600	368,850	304,600
Public Works - Engineering - Road & Bridge	200	5,810,818	6,412,632	6,164,859	7,799,510	7,624,286	8,108,511
Public Works - Engineering (Waste Transfer)	100	88,156	156,593	340,444	187,343	187,343	188,860
Public Works - Operations	200	19,474,891	21,219,436	30,828,226	35,689,738	39,910,651	36,323,207
Rueter Hess	245	0	0	416,235	845,976	1,392,576	1,183,935
Total External Service - Non-Elected		\$ 117,898,209	\$ 117,598,540	\$ 132,497,718	\$ 148,027,933	\$ 174,927,316	\$ 145,515,600
<u>Total External Service Departments</u>							
		\$ 224,115,429	\$ 241,514,729	\$ 275,758,012	\$ 300,390,177	\$ 340,760,854	\$ 307,493,716
<u>Internal Departments - Board Departments</u>							
Budget	100	511,816	524,138	518,946	607,403	607,403	634,344
County Administration	100	1,834,929	1,904,560	1,987,854.4	1,937,692	4,761,250	2,123,762
County Attorney	100	2,004,928	2,211,513	1,901,461	1,935,230	2,232,665	1,970,427
County Fair	100	656,692	986,712	1,112,296	786,166	1,319,624	888,711
Emergency Management (19275)	100	663,398	1,177,601	1,454,089	1,551,900	1,421,900	1,530,000
Facilities	100	10,429,827	12,010,621	14,843,689	13,288,514	13,237,299	13,871,014
Fleet	100	1,867,096	2,166,874	2,323,947	3,114,358	2,846,557	2,923,667
Finance	100	1,444,680	1,706,643	1,698,542	1,769,887	2,047,943	1,799,245
Human Resources	100	1,514,823	1,798,491	2,192,650	2,419,072	2,511,572	2,564,985
Information Technology	100	18,917,763	23,117,512	23,474,077	26,790,144	32,267,152	27,612,512
Other General Governmental Services & Contingency	100	4,465,257	5,815,696	8,086,653	1,188,440	2,195,475	8,478,944
Public Affairs	100	880,523	1,079,504	1,119,520	1,442,829	1,403,043	1,481,679
Total Internal Service Departments		45,191,732	54,499,865	60,713,725	56,831,635	66,851,883	65,879,290
<u>Total Historical Expenditures by Department</u>							
		\$ 269,307,161	\$ 296,014,594	\$ 336,471,737	\$ 357,221,812	\$ 407,612,737	\$ 373,373,006

General Governmental Revenues

Description	2023 Actual Revenues	2024 Adopted Budget	2024 Amended Budget	2025 Proposed Budget
<u>Taxes:</u>				
Property				
General	\$ 98,407,099	\$ 113,918,975	\$ 113,918,975	\$ 139,056,500
Road and Bridge	35,949,766	39,016,600	39,016,600	39,177,000
Human Services	3,008,445	4,209,600	4,209,600	4,924,700
Developmental Disabilities	8,061,829	8,919,500	8,919,500	9,103,800
Law Enforcement Authority	20,010,740	26,335,085	26,335,085	26,036,200
Capital Expenditures	0	0	0	0
School Safety and Security	2,848,403	4,281,600	4,281,600	4,368,200
Woodmoor Mountain GID	33,098	34,810	34,810	36,720
Property Tax Relief	0	37,860,800	37,860,800	0
Sales and Use				
Road	42,689,817	43,212,360	43,212,360	44,045,200
Transportation Infrastructure	19,210,418	19,445,600	19,445,600	19,820,400
Justice Center	26,681,136	27,007,725	27,007,725	27,528,250
Parks and Open Space	18,143,174	18,365,254	18,365,254	18,719,209
Lincoln Station	37,537	50,000	50,000	50,000
Auto Ownership				
Road and Bridge	13,932,059	14,500,000	14,500,000	14,800,000
Law Enforcement Authority	1,860,589	1,931,315	1,931,315	1,951,400
Woodmoor Mountain GID	3,060	3,090	3,090	2,600
Total Taxes	\$ 290,877,169	\$ 359,092,314	\$ 359,092,314	\$ 349,620,179

General Governmental Revenues

Description	2023 Actual Revenues	2024 Adopted Budget	2024 Amended Budget	2025 Proposed Budget
Cable TV Franchise	\$ 2,315,138	\$ 2,348,300	\$ 2,348,300	\$ 2,155,000
<u>Intergovernmental:</u>				
Highway User	\$ 9,512,333	\$ 9,000,000	\$ 9,000,000	\$ 11,000,000
Motor Vehicle	840,586	800,000	800,000	800,000
State Cigarette	303,737	306,000	306,000	225,000
Miscellaneous	1,953,073	1,830,000	1,830,000	3,635,000
Total Intergovernmental	\$ 12,609,729	\$ 11,936,000	\$ 11,936,000	\$ 15,660,000
<u>Charges for Services:</u>				
Liability/Property Coverage	\$ 2,878,250	\$ 3,503,400	\$ 3,503,400	\$ 4,005,700
Employer Short Term Disability	177,977	150,000	150,000	155,000
Employer Worker Comp	2,647,350	2,566,500	2,566,500	2,414,900
Self-Insurance Medical Premium	21,988,612	23,943,000	23,943,000	28,582,400
Self-Insurance Dental Premium	929,378	966,000	966,000	1,052,600
Self-Insurance Vision Premium	180,467	182,000	182,000	204,900
Miscellaneous Charges for Services	123,613	0	0	0
Total Charges for Services	\$ 28,925,646	\$ 31,310,900	\$ 31,310,900	\$ 36,415,500
<u>Fines & Forfeits</u>	4,202	5,000	5,000	5,000
<u>Earnings on Investment</u>	(10,768,594)	10,715,500	10,715,500	10,550,500
<u>LID Assessments & Contributions</u>	793,674	96,400	96,400	85,200
<u>Miscellaneous</u>	1,353,953	3,111,000	3,021,000	4,062,030
Total General Governmental Revenues	\$ 325,317,243	\$ 418,615,414	\$ 418,520,414	\$ 418,553,409

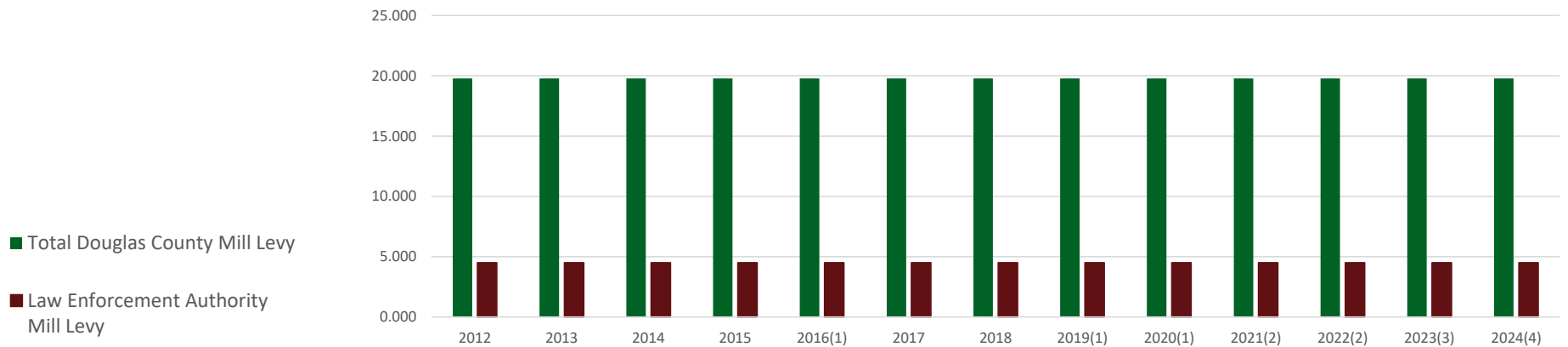
General Governmental and Program Revenues

	Total Revenues	Taxes	Licenses & Permits	Inter-Governmental	Charges for Services	Fines and Forfeits	Earnings on Investments	LID Assessments	Other Revenues
General Governmental Revenues									
Taxes:									
Property	\$222,703,120	\$222,703,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales	110,163,059	110,163,059	0	0	0	0	0	0	0
Auto Ownership	16,754,000	16,754,000	0	0	0	0	0	0	0
Licenses and Permits	2,155,000	0	2,155,000	0	0	0	0	0	0
Intergovernmental	15,660,000	0	0	15,660,000	0	0	0	0	0
Charges for Services	36,415,500	0	0	0	36,415,500	0	0	0	0
Earnings on Investment	10,550,500	0	0	0	0	0	10,550,500	0	0
LID Assessments & Contributions	85,200	0	0	0	0	0	0	85,200	0
Fines & Forfeits	5,000	0	0	0	0	5,000	0	0	0
Miscellaneous:	4,062,030	0	0	0	0	0	0	0	4,062,030
Total General Governmental Revenue	\$ 418,553,409	\$ 349,620,179	\$ 2,155,000	\$ 15,660,000	\$ 36,415,500	\$ 5,000	\$ 10,550,500	\$ 85,200	\$ 4,062,030
Program Revenues									
Assessor	30,000	0	0	0	30,000	0	0	0	0
Clerk and Recorder	9,711,400	0	155,000	0	9,281,400	25,000	0	0	250,000
Community Development	187,300	0	11,000	0	176,300	0	0	0	0
Community Justice Services	407,000	0	0	0	283,400	123,600	0	0	0
County Administration	210,250	0	17,000	174,750	18,500	0	0	0	0
Community Safety	1,614,750	0	0	0	1,614,750	0	0	0	0
County Fair	1,002,900	0	0	0	1,002,900	0	0	0	0
District Attorney	1,719,211	0	0	1,665,711	53,500	0	0	0	0
Emergency Management	2,200	0	2,200	0	0	0	0	0	0
Facilities	366,300	0	0	0	365,000	0	0	0	1,300
Finance	189,700	0	0	0	0	0	0	0	189,700
Human Resources	5,000	0	0	0	0	0	0	0	5,000
Human Services	53,495,723	0	0	53,225,723	0	0	0	0	270,000
Open Space	110,000	0	0	0	25,000	0	0	0	85,000
Health	1,201,239	0	0	241,943	959,296	0	0	0	0
Parks Maintenance	350,000	0	0	0	350,000	0	0	0	0
Public Works - Building	7,576,300	0	5,824,500	0	1,751,800	0	0	0	0
Public Works - Engineering	312,800	0	0	0	312,800	0	0	0	0
Public Works - Operations	1,031,000	0	899,500	0	1,500	0	0	0	130,000
Rueter Hess	652,000	0	0	620,000	32,000	0	0	0	0
RMHIDTA	1,104,204	0	0	1,104,204	0	0	0	0	0
Sheriff	10,231,600	0	317,000	3,467,400	4,543,900	1,013,000	0	0	890,300
Solid Waste Disposal	85,000	0	0	0	65,000	0	0	0	20,000
Treasurer	8,790,475	0	0	0	8,730,475	0	0	0	60,000
Total Program Revenues	\$ 100,386,352	\$0	\$ 7,226,200	\$ 60,499,731	\$ 29,597,521	\$ 1,161,600	\$0	\$0	\$ 1,901,300
Total Revenues	\$ 518,939,761	\$ 349,620,179	\$ 9,381,200	\$ 76,159,731	\$ 66,013,021	\$ 1,166,600	\$ 10,550,500	\$ 85,200	\$ 5,963,330

Douglas County Mill Levy History

Fund	Tax Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund		12.515	12.619	13.225	12.814	12.965	13.465	13.465	13.465	13.465	13.965	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	0.424	0.141	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316
School Safety Fund														
Capital Expenditures Fund		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	1.000
Infrastructure Fund														
Debt Service Fund		0.450	0.238	0.151	0.151									
Total Douglas County Mill Levy		18.774	18.774	18.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774
Law Enforcement Authority Mill Levy		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	Tax Year	2012	2013	2014	2015	2016 ⁽¹⁾	2017	2018	2019 ⁽¹⁾	2020 ⁽¹⁾	2021 ⁽²⁾	2022 ⁽²⁾	2023 ⁽³⁾	2024 ⁽⁴⁾
General Fund		13.965	13.965	13.965	13.788	13.788	12.788	13.288	13.549	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	4.400	4.340
Human Services Fund		0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.376	0.376	0.409	0.469
School Safety Fund									0.416	0.416	0.356	0.356	0.416	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 Mill Levy		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 Mill Levy		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



(1) 2016, 2019, 2020 - Board of County Commissioners authorized a temporary property tax credit on the General Fund of 0.500 mills.

(2) 2021, 2022 - Board of County Commissioners authorized a temporary property tax credit on the General Fund of 1.250 mills.

(3) 2023 - Board of County Commissioners authorized a property tax relief check on the Douglas County 19.774 mill levy of 3.679 mills.

(4) 2024 - Board of County Commissioners authorized a temporary property tax credit on the Douglas County 19.774 mill levy of 1.048 mills.

BUDGET PREPARATION CALENDAR - 2025

Douglas County prepares an annual budget for each fiscal year as required by Colorado State Statute (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 / Reviewed			
	> 2024 Budget Amendment #1 - Purchase Order Roll-Forward			
	> Management Limitations 3.4			
May	> 2024 Budget Amendment #2 - Unencumbered Roll forward - New Initiatives			
	> Compile and Evaluate YTD Revenues			
	> Management Limitations 3.3			
	> Reconcile and Upload 2025 Base Budget into Budget Module			
	> Budget Kick-Off/Training for Departments			
June	> Revenue Forecasting - Sales & Use Tax, Top Revenues			
	> Operating Budget Discussion			
July	> 2024 Preliminary Revenue Forecasting			
	> 2024 Budget Amendment #3 - Grants			
	> 2025 Budget Proposal Analysis and Review			
	> New Additions / Countywide Fleet Replacements			
	> Fixed Charges - Fleet / Utilities / Self-Insurance			
	> Road Fund Summaries - Preliminary CIP \$\$ Developed			
	> Complete Base Budget / Budget Proposal Submissions			
	> Countywide Departmental Budget Discussions - As Needed			
August	> Update Property Tax Projections Based on Tax Assessments - Final Abstract			
	> 2024 Budget Proposal Analysis and Review			
	> FTE Discussion and Analysis			
	> Countywide Departmental Budget Discussions - As Needed			
	> Capital Improvements Plan (CIP) Development - 1-,5-, 10-Year			
September	> External Organization Funding Work Session			
	> 10-County Budget Conference			
	> 2025 Compensation Strategy Finalized			
	> CIP Work Session(s) 1-, 5-, 10-Year			
	> Management Limitations - 3.3			
	> Salary and Benefit Forecast			
	> Fund Summary Development			
	> Human Services Budget Finalized			

BUDGET PREPARATION CALENDAR - 2025

Douglas County prepares an annual budget for each fiscal year as required by Colorado State Statute (CRS 29-1-103). The 2024 Budget Calendar is outlined below.		County Commissioners	Other Elected Officials	Staff
October	> Budget Work Session(s) - 2025 Preliminary/Proposed Budget			
	> Recommended Operating and CIP Budget			
	> External Organization Funding Work Session			
	> 2025 CIP Reappropriation Schedule Development			
November	> Budget Work Session(s) - 2025 Proposed Budget			
	> 2024 Budget Amendment #5 - New Initiatives/Year-End Compliance			
December	> 2025 Budget Adoption			
	> 2025 Management Limitations 3.3			
	> 2024 Certification of Mill Levies			
	> 2024 Year-End Spending Authority Compliance			
January	> Upload 2025 Budget into JDE Financials			
	> Submit 2025 Adopted Budget - State Division of Local Government (DOLA)			

Key Budget Dates (2024 / 2025):

Supplemental Calendar - Budget Appropriation Amendments

- > Supplemental Budget Amendment #1 - March 26, 2024
- > Supplemental Budget Amendment #2 - May 14, 2024
- > Supplemental Budget Amendment #3 - June 25, 2024
- > Supplemental Budget Amendment #4 - August 13, 2024
- > Supplemental Budget Amendment #5 - November 19, 2024

Miscellaneous

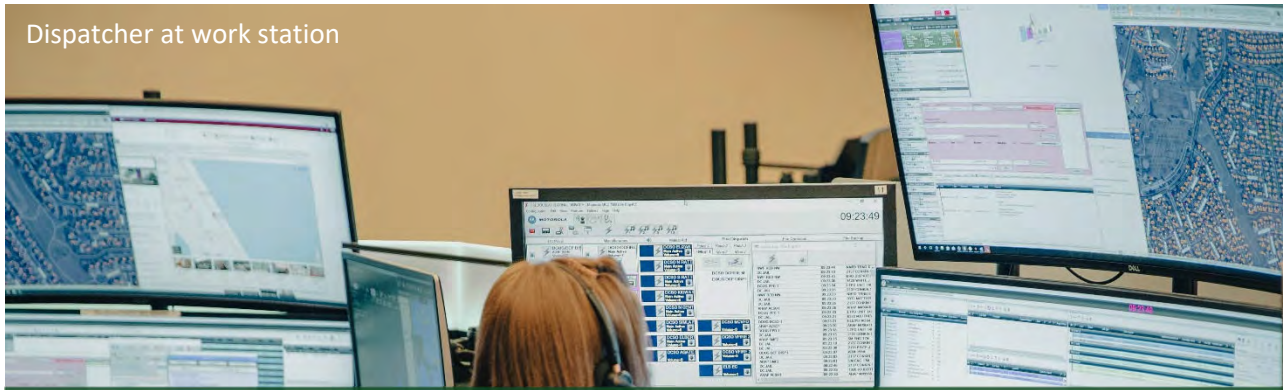
- > Base Budget Distributed - May 24, 2024
- > Department Budget Submitted - July 19, 2024
- > Property Tax Assessment Valuations - August 25, 2024
- > 10-County Budget Conference - September 11-13, 2024
- > Compensation Strategy Finalized - September / October 2024
- > Recommended Preliminary Submitted - October 15, 2024
- > CIP Reappropriation Scheduled Submitted to Budget - November 17, 2024
- > 2025 Budget Adoption - December 10, 2024
- > 2024 Management Limitations - 3.3 December 12, 2024
- > Mill Levy Certification - December 13, 2024
- > Spending Authority Year-End Compliance - December 31, 2024
- > 2025 Adopted Budget Submitted to DOLA - January 31, 2025



COUNTY FUNDS

Lupine blooming in meadow.

Dispatcher at work station



Building Inspector

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.



People waiting at the Motor Vehicle Office



Parks employee mowing a park

General Fund (Fund 100)										
Fund Summary										
	2023	2024	2024	2024	2025	2026	2027	2028	2029	
	Audited	Adopted	Amended	Estimated	Proposed	Projection	Projection	Projection	Projection	
	Actuals	Budget	Budget	Actuals	Budget					
1 Beginning Fund Balance	\$ 56,512,945	\$ 35,180,366	\$ 51,413,343	\$ 51,413,343	\$ 33,288,064	\$ 33,179,380	\$ 33,179,537	\$ 33,247,919	\$ 32,956,238	
Revenues										
2 <i>Taxes</i>	\$ 98,407,099	\$ 113,918,975	\$ 113,918,975	\$ 113,828,490	\$ 139,056,500	\$ 127,483,700	\$ 127,512,800	\$ 127,517,600	\$ 127,527,800	
3 <i>Licenses and Permits</i>	9,679,154	7,775,825	7,775,825	8,946,251	8,481,700	8,613,600	8,746,900	8,884,200	9,019,600	
4 <i>Intergovernmental</i>	5,862,577	510,750	14,727,983	5,442,613	1,986,750	486,750	486,750	486,750	486,750	
5 <i>Charges for Services</i>	24,626,121	25,579,950	26,068,950	28,155,796	26,294,425	26,887,688	28,030,659	28,283,472	29,045,927	
6 <i>Fines and Forfeits</i>	122,994	125,400	125,400	171,661	156,200	156,300	158,900	161,600	164,400	
7 <i>Earnings on Investments</i>	11,076,365	7,250,000	7,250,000	14,960,000	6,500,000	5,500,000	4,000,000	3,000,000	3,000,000	
8 <i>Donations and Contributions</i>	222,720	260,000	260,075	361,015	260,000	260,000	260,000	260,000	260,000	
9 <i>Other Revenues</i>	8,288,447	579,400	1,973,940	3,406,651	2,396,300	2,353,900	2,361,800	2,370,000	2,378,500	
<i>Transfers In:</i>										
10 <i>Capital Replacement Fund</i>	372,000	990,000	990,000	990,000	603,000	399,922	0	0	0	
11 <i>Road & Bridge Fund</i>	1,532,000	107,000	107,000	107,000	440,821	440,821	440,821	440,821	440,821	
12 <i>Transportation Fund</i>	0	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
13 <i>Justice Center Sales Tax Fund</i>	28,050,540	27,452,725	27,452,725	27,452,725	27,528,250	28,232,749	28,945,500	29,676,375	30,425,850	
14 <i>Road Sales Tax Fund-Engineering Svc</i>	500,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	
15 <i>RMHIDTA</i>	24,900	24,900	24,900	24,900	24,900	24,900	24,900	24,900	24,900	
16 <i>Liability and Property Insurance Fund</i>	858,537	0	0	0	0	0	0	0	0	
17 <i>LID Capital Construction Fund</i>	0	744,000	744,000	744,000	85,000	85,000	85,000	85,000	85,000	
<i>Medical Self-Insurance Fund</i>	0	0	0	0	2,000,000	0	0	0	0	
18 <i>Total Transfers In</i>	31,337,977	30,568,625	30,568,625	30,568,625	31,931,971	30,433,392	30,746,221	31,477,096	32,226,571	
19 <i>Recommended New Requests - One-Time - Transfer from Justice Center Sales & Use Tax Fund</i>					156,500					
20 <i>Recommended New Requests - Ongoing - Transfer from Justice Center Sales & Use Tax Fund</i>					44,400	44,400	44,400	44,400	44,400	
21 Total Revenues and Transfers In	\$ 189,623,453	\$ 186,568,925	\$ 202,669,773	\$ 205,841,101	\$ 217,264,746	\$ 202,219,730	\$ 202,348,430	\$ 202,485,118	\$ 204,153,948	
Expenditures by Function										
22 <i>Personnel</i>	\$ 118,555,703	\$ 122,109,050	\$ 127,551,496	\$ 127,551,496	\$ 131,466,106	\$ 131,668,087	\$ 131,668,087	\$ 131,668,087	\$ 131,668,087	
23 <i>Supplies</i>	7,616,538	7,578,947	7,789,748	7,789,748	7,051,044	7,217,324	7,330,713	7,463,954	7,601,331	
24 <i>Controllable Assets</i>	425,284	742,378	1,121,557	1,121,557	1,070,878	1,070,878	1,070,878	1,070,878	1,070,878	
25 <i>Purchased Services</i>	43,865,270	49,192,374	65,249,544	65,249,544	32,976,852	26,976,852	26,976,852	26,976,852	26,976,852	
26 <i>Building Materials</i>	13,870	0	500	500	0	0	0	0	0	
27 <i>Fixed Charges</i>	8,105,281	9,661,624	10,406,717	10,406,717	12,186,225	13,333,329	13,768,781	14,228,976	14,699,865	
28 <i>Debt Service</i>	4,650,882	0	0	0	0	0	0	0	0	
29 <i>Grants and Contributions</i>	3,404,403	801,470	2,645,470	2,645,470	811,470	811,470	811,470	811,470	811,470	
30 <i>Intergovernmental Support</i>	541,108	601,338	601,338	601,338	601,338	601,338	601,338	601,338	601,338	
31 <i>Interdepartmental Charges</i>	(9,600,975)	(9,281,849)	(9,281,849)	(9,281,849)	(11,494,167)	(11,617,133)	(11,816,165)	(12,028,967)	(12,249,727)	
32 <i>Capital Outlay</i>	4,742,079	42,650	780,115	780,115	5,052,450	42,650	42,650	42,650	42,650	
33 <i>Computer Equipment</i>	1,307,136	1,500,000	2,145,842	2,145,842	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	
34 <i>Vehicle Replacements</i>	1,691,248	990,000	1,598,736	1,598,736	1,021,000	399,922	0	0	0	
35 <i>Contingency</i>	0	1,000,000	1,331,203	1,331,203	2,000,000	0	0	0	0	
<i>Transfers Out</i>										
36 <i>To Law Enforcement Authority Fund</i>	4,077,865	4,385,100	2,923,400	2,923,400	7,774,019	7,249,019	7,249,019	7,249,019	7,249,019	
37 <i>To Security and Mental Health Fund</i>	0	625,000	625,000	625,000	200,000	625,000	625,000	625,000	625,000	
38 <i>To District Attorney Fund</i>	0	0	0	0	12,580,171	12,580,171	12,580,171	12,580,171	12,580,171	
39 <i>To Capital Expenditures Fund</i>	552,162	0	88,000	88,000	0	0	0	0	0	
40 <i>To Solid Waste Disposal Fund</i>	0	0	275,950	275,950	0	0	0	0	0	
41 <i>To Human Services Fund</i>	2,741,013	3,460,366	3,490,366	3,490,366	4,195,916	4,195,916	4,195,916	4,195,916	4,195,916	
42 <i>To Medical Self-Insurance Fund</i>	0	0	2,500,000	2,500,000	0	0	0	0	0	
43 <i>To Health Fund</i>	2,034,188	2,123,247	2,123,247	2,123,247	2,106,435	2,211,757	2,322,345	2,438,462	2,560,385	
44 <i>Total Transfers Out</i>	9,405,228	10,593,713	12,025,963	12,025,963	26,856,541	26,861,863	26,972,451	27,088,568	27,210,491	
45 <i>Recommended New Requests - One-Time</i>					2,920,700					
46 <i>Recommended New Requests - Ongoing</i>					3,202,993	3,202,993	3,202,993	3,202,993	3,202,993	
47 Total Expenditures and Transfers Out	\$ 194,723,055	\$ 195,531,695	\$ 223,966,380	\$ 223,966,380	\$ 217,373,430	\$ 202,219,573	\$ 202,280,047	\$ 202,776,799	\$ 203,286,228	
48 <i>Change In Fund Balance</i>	(5,099,602)	(8,962,770)	(21,296,607)	(18,125,279)	(108,684)	157	68,383	(291,681)	867,720	
49 Ending Fund Balance	\$ 51,413,343	\$ 26,217,596	\$ 30,116,736	\$ 33,288,064	\$ 33,179,380	\$ 33,179,537	\$ 33,247,919	\$ 32,956,238	\$ 33,823,958	
Fund Balance Detail										
50 <i>Non-spendable Fund Balance</i>	\$ 4,281,147	\$ 5,644,849	\$ 4,281,147	\$ 4,281,147	\$ 4,281,147	\$ 4,281,147	\$ 4,281,147	\$ 4,281,147	\$ 4,281,147	
51 <i>Restricted Fund Balance</i>	12,133,311	10,288,983	11,509,233	11,509,233	11,379,319	11,379,319	11,362,233	11,362,233	11,362,233	
52 <i>Committed Fund Balance</i>	4,583,029	425,778	0	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	
53 <i>Assigned Fund Balance - Required Per Policy</i>	8,425,722	18,280,111	18,276,000	8,534,406	8,425,722	8,425,722	8,717,403	8,425,722	8,425,722	
54 <i>Assigned Fund Balance - Carry Forward</i>	6,591,767	0	0	0	0	0	0	0	0	
55 <i>Assigned Fund Balance - Initiatives</i>	7,649,000	1,650,000	6,900,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	
56 <i>Unassigned Fund Balance Available</i>	18,671,882	9,834	72,870	4,885,793	15,706	15,863	(190,349)	(190,349)	677,371	
57 <i>Unrealized Gains & Losses Adjustment</i>	(10,922,514)	(10,081,959)	(10,922,514)	(2,422,514)	(2,422,514)	(2,422,514)	(2,422,514)	(2,422,514)	(2,422,514)	
58 Ending Fund Balance	\$ 51,413,343	\$ 26,217,596	\$ 30,116,736	\$ 33,288,064	\$ 33,179,380	\$ 33,179,537	\$ 33,247,919	\$ 32,956,238	\$ 33,823,958	

Douglas County Government
2025 General Fund Recommended New Requests

Dept./Division	Request Description	FTE	One-Time Amount	Ongoing Amount	Offsetting Revenues	Net Impact to Fund
Board of County Commissioners						
802000	Colorado Counties, Inc. Annual Due Increase				\$ 1,010	\$ 1,010
Clerk & Recorder						
12200	Postage and Delivery			7,000		7,000
12400	Postage and Delivery			104,450		104,450
12500	Temporary Staffing - Elections		25,000			25,000
12500	Elections - Overtime		36,000			36,000
12500	Elections Equipment		86,000			86,000
Sheriff						
21100	Douglas County Search & Rescue - Command Post F-550 4WD		175,000			175,000
21115	Douglas County Training Ammunition Base Budget Increase			116,200		116,200
21115	Douglas County Training Tactical Vehicles (2)		174,000			174,000
21116	Regulatory Training Base Budget Increase			150,000		150,000
21120	Deputy Cadet Training Academy - 24 Attendees		1,598,800			1,598,800
21126	Criminal Justice Records Act Specialists	2.0	10,800	226,400		237,200
21127	Portable Radio Accessory Replacement		15,200			15,200
21150	Uniform Base Budget Increase			239,800		239,800
21175	Prisoner Transport Base Budget Increase			83,000		83,000
21175	Concealed Handgun Permit - Temporary Help		199,500			199,500
21350	Terminal Readers - Upgrade/Replace		20,700			20,700
21350	Axon Fleet Replacement			42,700		42,700
21500	Reclass Five Detention Specialists to Detention Deputies		42,300	420,300		462,600
21500	Inmate Medical - Additional Staffing			279,300		279,300
21500	Medical/Staffing Cost Increase			92,676		92,676
21500	Inmate Medical CPI Inc.			173,274		173,274
21500	Inmate Medical - Healthcare Litigation			488,550		488,550
21700	Vehicle - Emergency Management		290,000			290,000
23200	Vehicle Tow Services - Base Budget Increase			54,700		54,700
55500	Animal Control - Pikes Peak Increase			20,300		20,300
Facilities						
19100	Countywide Security Guard Services			72,000		72,000
19100	Countywide Saniglaze Floor Maintenance		33,000			33,000
19100	Generator Load Bank Testing		2,500			2,500

Douglas County Government
2025 General Fund Recommended New Requests

Dept./Division	Request Description	FTE	One-Time Amount	Ongoing Amount	Offsetting Revenues	Net Impact to Fund
19100	Generator Preventative Maintenance Contract			14,500		14,500
19100	Countywide Automatic Transfer Switch Preventative Maintenance			10,000		10,000
19100	Switchgear Maintenance		47,200			47,200
19150	Justice Center Automatic Transfer Switch Maintenance		6,000		(6,000)	0
19150	Justice Center Cooling Tower Media Replacement		10,500		(10,500)	0
19150	Detention Kitchen Equipment Replacement		45,000		(45,000)	0
19150	Justice Center Parking Lot Maintenance		82,500		(82,500)	0
19150	Justice Center Gate Operator Replacement		12,500		(12,500)	0
19150	Justice Center Repair and Maintenance Supplies			42,000	(42,000)	0
19150	Justice Center Security Component Replacement			2,400	(2,400)	0
Fairgrounds						
55250	County Fair Miscellaneous Fair Base Budget Increases			100,000		100,000
Fleet						
19910	Fleet Light Duty Mechanic	1.0		111,233		111,233
19920	Parker Carwash Air Cylinder Upgrade		8,200			8,200
Information Technology						
802009	Avigilon Replacement			350,000		350,000
Other General Fund						
81200	Denver Regional Council of Government (DRCOG) Dues Increase			1,200		1,200
General Fund Total		3.0	\$ 2,920,700	\$ 3,201,983	\$ (200,900)	\$ 5,922,793

2025 ASSET REPLACEMENT REQUESTS - GENERAL FUND 100														
		Original Vehicle/Equipment Information				Age	Meter/Mileage	Maintenance	Total Points	Vehicle Replacement Cost				
Unit # to be Replaced	Business Unit	Year	Make	Model	Acquire and Cap Cost	Age Points	Meter Points	Maintenance Points		Vehicle Cost	Uplift Cost	Radio/Other Equipment Cost	Total Cost	Replacement Type
1641	21175	2016	DODGE	1500	\$ 30,500	4.1	3.7	8.6	16.4	\$ 60,000	\$ 10,000	\$ 10,000	\$ 80,000	FORD F150
15036	24100	2015	CHEVY	EQUINOX	\$ 21,894	4.5	5.0	6.3	15.8	\$ 45,000	\$ 5,000		\$ 50,000	CHEVY COLORADO
1418	21175	2014	FORD	EXPLORER	\$ 29,097	5.0	5.0	5.6	15.6	\$ 45,000	\$ 10,000		\$ 55,000	CHEVY TRAVERSE
08034	51100	2008	CHEVY	3500	\$ 36,690	5.0	3.5	6.1	14.6	\$ 72,000	\$ 40,000		\$ 112,000	F350CC-PLW-SNDR
1315	23200	2013	CHEVY	TAHOE	\$ 36,771	5.0	4.5	5.0	14.5	\$ 58,000	\$ 10,000		\$ 68,000	CHEVY TAHOE
0095	55500	2016	FORD	F350	\$ 37,791	3.6	5.0	5.8	14.4	\$ 68,000	\$ 40,000		\$ 108,000	FORD F350
16043	24100	2016	CHEVY	EQUINOX	\$ 20,980	4.0	5.0	5.4	14.4	\$ 45,000	\$ 5,000		\$ 50,000	CHEVY COLORADO
1603	23150	2016	FORD	F150	\$ 33,500	3.8	5.0	5.6	14.4	\$ 60,000	\$ 10,000	\$ 10,000	\$ 80,000	FORD F150
														\$ 603,000
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

\$2,920,700 One-Time; \$3,202,993 Ongoing; and
\$200,900 Offsetting Revenues

BOARD OF COUNTY COMMISSIONERS

Colorado Counties, Inc. - \$1,010 Ongoing

The budget includes ongoing funding for the annual dues increase for fiscal year 2025.

CLERK AND RECORDER

Postage and Delivery Base Budget Increase - \$111,450 Ongoing

Due to the consistent increases in postal rates implemented by the United States Postal Service, the Clerk and Recorder needs a base budget increase to continue to serve constituents who complete transactions online rather than visiting the County office.

Temporary Help - Elections - \$25,000 One-Time

Additional clerical staff is needed for data entry and phone bank support during the 2025 election cycle. The additional staff members in the election's office will ensure statutory deadlines in voter registration and service levels are balanced during critical cycles.

Elections Overtime - \$36,000 One-Time

Additional hours will be required to complete voter registration and ballot fulfillment tasks on and before Election Day 2025, Tuesday, November 4. Effective October 30, election facilities, Voter Service and Polling Centers (VSPCs), and support staff are required to operate 8 a.m. – 5 p.m. M-F

and at least 4 hours on Saturday. The M-F hours are 7:30 a.m. – 5:30 p.m. to facilitate opening and closing procedures. Ballot Roundup procedures must be completed on weekends (Sat. and Sun.) after ballot drop boxes open.

On Election Day – Election facilities are open 6:30 a.m. – 12:00 a.m. for voter services and ballot processing. These functions require various staff members to work additional hours to cover all aspects of the operation from VSPC support to judges' supervision of Ballot Roundup, Ballot Sorting, Signature Verification, Ballot Removal, Duplication, Resolution, and Tabulation.

Elections Equipment - \$86,000 One-Time

To remain in compliance with enhanced security, equipment located at the Elections division needs to be replaced to run Windows 11 and the new version of ClearCount, which will conduct instant runoff voting in Douglas County and the State of Colorado.

SHERIFF

Douglas County Search & Rescue (DCSR) - Command Post (CP) F550 FWD \$175,000 - One-Time

To match donor funding, \$175,000 of funding is being requested to enable the DCSR team to purchase a new command post in 2025. The existing CP is 23 years old and no longer meets the needs of the DCSR team. The new unit will have modern workstations for three staff (Communications, Operations, and Planning), along with a map table. The unit will also carry lifesaving first-aid equipment for protection of the command staff and DCSO emergency responders.

Douglas County Firearms Ammunition and Training Base
Budget Increase - \$116,200 Ongoing

Due to the political climate and civil unrest, the DCSO is requesting an increase in the firearms ammunition and training budget. Obtaining ammunition has become challenging as law enforcement agencies must compete with the military and other agencies for their ammunition needs.

Douglas County Training Tactical Vehicles (TVI) - (2) - \$174,000
One-Time

A total of \$174,000 is being requested to purchase two additional TVI vehicles with vehicle upfits. The DCSO is training on these vehicles and has found the training to be the appropriate platform to improve officers' knowledge, skills, and safety. The addition of two vehicles will bring the DCSO to six vehicles, thus allowing training capacity to increase by 50%.

Regulatory Training Base Budget Increase - \$150,000 Ongoing

Senate Bill 20-217 was signed into law by the Colorado General Assembly and Governor Polis to improve the integrity of law enforcement. To continue this reform and improvement, the DCSO is requesting ongoing funding for the training program. The funds will be used for enhanced training for both commissioned and noncommissioned members to keep up with legislative mandates and the ever-changing work environment. The training covers various topics, including Colorado Police Officers Standards and Training (POST) certification, special needs populations, officer wellness/health and mental health, de-escalation materials, etc. The training section will host courses, including trainer-specific courses, to maintain the highest level of proficiency and professionalism among commissioned members and to deliver content specific to the needs of the community.

Deputy Cadet Training Academy – 24 Attendees - \$1,598,800
One-Time

Budget is being allocated for 24 Douglas County employees to attend the Deputy Cadet Training Academy at the Highlands Ranch Law Enforcement Training Facility (HRLETF) in 2025. Employees who meet selection criteria will spend approximately 880 hours attending training and become deputies at the conclusion of the five-month academy.

Criminal Justice Records Act Specialists (2) - \$10,800 One-Time
and \$226,400 Ongoing

Additional budget is being requested to hire 2 employees to offset the workload associated with Senate Bill 20-217, which requires all sworn officers to wear Body Worn Cameras. The additional employees will allow the DCSO to ensure redact video footage in a timelier manner.

Portable Radio Accessory Replacement - \$15,200 One-Time

Portable radio batteries typically last 3-4 years, and the DCSO replaces approximately 200 portable radio batteries each year. Due to depleted reserves, increased costs, and some manufacturers going out of business, additional budget of \$15,200 is needed to replace radios, bluetooth remote-speaker microphone batteries, and portable radio chargers.

Uniform Base Budget Increase - \$239,800 Ongoing

A budget increase of \$239,800 is being requested to fund the cost of significant improvements of the uniforms and equipment assigned to all commissioned officers. With the addition of External Vest Carriers (EVC) for every commissioned member, the DCSO now allocates a more functional uniform that provides consistency, utility, and helps ensure officer safety. In addition, to maintain the professional appearance and functionality of our deputies, it is crucial to increase the budget for the annual DCSO initial and replacement uniform schedule. The increase in the number of

uniforms available to deputies is essential because they require a fresh uniform daily. The durability and functionality of their gear directly impact their safety and effectiveness in the field. With additional uniforms, our deputies can be adequately prepared for their duties, and we can reduce long-term costs through decreased wear and tear.

Prisoner Transport Base Budget Increase - \$83,000 Ongoing

The DCSO has experienced an increase of costs of roughly 117% and is requesting a base budget increase of \$83,000 to allow for the influx of out-of-state arrests, which require extradition back to Colorado.

A typical extradition involves roundtrip airfare for two deputies, purchased with a limited amount of advance notice, and a one-way ticket for the prisoner. Expenses include two hotel rooms for one night for the deputies and a rental car for at least one full day. Additional expenses cover up to three meals for the deputies on the first day of extradition and usually two meals on the return trip, plus meals for the prisoner.

Concealed Handgun Permit Temporary Help, \$199,500 One-Time

With the increase in numbers of new handgun permits, renewal handgun permits, sex offender registrations and court-ordered fingerprinting, the workload has overwhelmed the concealed handgun permitting process performed by the Statutory Specialist. Budget is being requested to hire temporary staff to help with fingerprinting duties.

Terminal Readers – Upgrade / Replace - \$20,700 One-Time

A budget of \$20,700 is being requested to replace terminal readers that are roughly 10 years old and are near end-of-life capacity. The current readers are not current with changing technological advances and software requirements, and thus,

need to be replaced at this time. The DCSO uses KeyTracer, which tracks keys for the DCSO vehicles, jail, and other critical areas at the Justice Center.

Axon Fleet Replacement - \$42,700 Ongoing

An additional budget of \$42,700 is being requested to fund the additional cost of \$17.45 per month, per vehicle, (204 fleet vehicles), for a total first-year cost of \$42,717.60 with approximately a 4% percent increase per year for five years.

Axon Respond allows for real-time video streaming from Axon Fleet equipped cars. The subscription provides supervisors and incident commanders with situational awareness of incidents. This is an enhancement to the Axon Fleet application and would be added to the annual subscription paid to Axon Enterprise, Inc. for Axon Fleet in-car camera systems.

Reclass Detention Specialist to Deputies (5) - \$42,300 One-Time and \$420,300 Ongoing

After a comprehensive review of our current staffing and operational needs, it has become evident that reclassifying five (5) Detentions Specialist positions to Deputy Sheriff positions is essential for maintaining the safety and efficiency of our jail operations.

The Douglas County jail is experiencing significant staffing shortages that impact the ability to sufficiently staff critical posts. Detentions Specialists, while valuable team members, are limited by their job descriptions and training. They are not equipped to have direct inmate contact or perform a wide range of necessary tasks, which Deputy Sheriffs are qualified to handle.

Upon reviewing the capabilities and assignments of our current Detentions' Specialists, the Detentions Captain and

staff have identified five positions that lack the versatility and skillsets required to meet the dynamic demands of our jail environment. These specialists, due to their limited scope of duties, are unable to fully contribute to our staffing needs, thereby exacerbating our shortages in the following items:

- **Enhance Operational Flexibility:** Deputy Sheriffs can perform all tasks and assignments within the jail, allowing for more versatile and flexible staffing. This will enable us to better respond to fluctuating inmate populations and emerging situations.
- **Improve Safety and Security:** With more Deputy Sheriffs available to staff posts, we can ensure that all areas of the jail are adequately monitored and managed, reducing risks to staff and inmates.
- **Optimize Resource Allocation:** By upgrading these positions, we can maximize the utilization of our personnel, ensuring that each staff member is fully capable of contributing to the jails' operational needs.
- **Address Staffing Shortages:** The current limitations of Detentions Specialists contribute to our staffing shortages. Reclassifying these positions will help fill the gaps and provide a more robust staffing solution. Additionally, applying for a deputy specialist position is far more desirable to a candidate than a specialist; this change helps expand our candidate pool of quality hires in a timelier manner.

Additional Inmate Medical Staffing - \$279,300 Ongoing

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

Additional Staffing Costs - Inmate Medical (2.19%) - \$92,676 Ongoing

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 additional funding to offset the 2.19% base compensation increases for qualified nurses.

Additional Inmate Medical – Consumer Price Index (CPI) Inc. (4%) - \$173,274 Ongoing

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 Medical - Healthcare Litigation - \$488,550 Ongoing

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 funding to offset the risks associated with providing correctional healthcare.

Emergency Management Vehicle - \$290,000 One-Time

The Office of Emergency Management requests a budget of \$290,000 to purchase a Wildland Fire Engine. This asset will provide improved capabilities for emergency resource management response and increased towing capabilities for moving Emergency Management assets and resources.

Vehicle Tow Services - Base Budget Increase - \$54,700 Ongoing

Since 2020, there has been an increase in towing expenses associated with the Evtech Impound Yard. These towing operations include a variety of essential tasks, such as moving

vehicles within the lot, transferring vehicles to Westside Towing, and other related activities. The rising costs reflect the increasing operational demands and the need to ensure the efficient and secure handling of impounded vehicles.

The budget increase of \$54,700 will enable the DCSO to cover the rising costs of towing services, maintain the operational efficiency of the Evtech Impound Yard, and uphold the standards of vehicle management and security that are crucial to our division.

Animal Control - Pikes Peak – Base Budget Increase - \$20,300 Ongoing

The Board of County Commissioners has a contract with the Humane Society of the Pikes Peak Region for animal control services for unincorporated Douglas County. The scope of those services includes but is not limited to: complaints related to animal control ordinances; enforcing animal control ordinances; picking up injured animals; and providing emergency on-call services.

Pikes Peak has five Animal Control Officers dedicated to serving the unincorporated county, one of which is a Sergeant Supervisor. In 2023, that team responded to 2,763 dispatched Calls-for-Service and handled a total of 4,042 calls (self-initiated, follow-ups, etc.). For 2023, Pikes Peak issued a total of 158 citations.

For the 2025 contract year, the Humane Society of the Pikes Peak Region is requesting a 4% increase to their annually allocated budget from the DCSO. Pikes Peak cites that it has experienced increases in wages (4%), health insurance costs (6-10%) and other expenses (2-4%), which encompasses overall operating costs.

FACILITIES

Countywide Security Guard Services - \$72,000 Ongoing

Allied Universal is contracted by Douglas County to provide security for multiple County buildings and is increasing its costs due to an increase in staffing expenses and the addition of two security guards at all Town Hall Meetings. Ongoing expenses represent an increase of \$72,000 to the existing contract.

Countywide SaniGlaze Floor Maintenance - \$33,000 One-Time

Budget of \$33,000 is required for ongoing tile floor maintenance to extend the lifespan of floors at various County facilities. The maintenance program is necessary to comply with the floor warranty and reduce labor and repair costs.

Generator Load Bank Testing - \$2,500 One-Time

Budget is needed to provide for testing of generators located at Park Meadows Center and the Northwest Facility. This testing ensures the generators operate at full capacity during power failures and contributes to their long-term operational longevity. Regular maintenance of these generators is essential to ensure the County's operations remain uninterrupted during emergencies.

Generator Preventative Maintenance Contract - \$14,500 Ongoing

Budget provides for contract preventative maintenance of County generators. Currently, County staff dedicate 24-36 hours each month to inspect all generators. Regular maintenance of these generators is essential to ensure the County's operations remain uninterrupted during emergencies.

Countywide Automatic Transfer Switch Preventative Maintenance - \$10,000 Ongoing

Budget adds automatic transfer switch preventative maintenance service calls to our yearly plan at all 16 ATS locations. An ATS controls the on / off function of our generators, which provide backup power for emergency and standby use and including egress lighting and security systems. Proper maintenance is crucial to ensure these switches function correctly during emergencies. Failure to maintain the ATS could result in safety and security risks to the public and staff.

Switchgear Maintenance - \$47,200 One-Time

The budget includes \$47,200 to perform switchgear maintenance at the Wilcox Building, Park Meadows Center, and the Operations Building. Maintenance is required to ensure the electrical system is safe from current overloads, breaker and fuse malfunctions, excess heat, and to test for overall functionality. Failure to perform switchgear maintenance can result in equipment failure, fires, and loss of power.

Justice Center Automatic Transfer Switch Maintenance - \$6,000 One-Time and Offsetting Revenues of \$6,000

Every two years, generator transfer maintenance is required on seven switches. Failure to perform this maintenance would result in loss of emergency power, creating a safety and security risk to the public and staff.

Justice Center Cooling Tower Media Replacement - \$10,500 One-Time and Offsetting Revenues of \$10,500

Every five years, replacement of the Justice Center Cooling Tower is required. Failure to replace the cooling tower media

will result in higher energy costs and less efficient cooling systems.

Justice Center Detention Kitchen Equipment Replacement - \$45,000 One-Time and Offsetting Revenues of \$45,000

The budget includes \$45,000 to replace Detention Center kitchen equipment. Equipment replacement is based on years in service, gear and parts availability, and redundancy requirements. The replacement is needed to prevent Health Department violations and downtime for repairs.

Justice Center Parking Lot Maintenance - \$82,500 One-Time and Offsetting Revenues of \$82,500

The budget includes \$82,500 for Justice Center parking lot maintenance. Work includes asphalt maintenance, stripping, crack sealing, pothole patching and other costs associated with parking lot maintenance. Annual maintenance is needed to prevent more expensive repairs in the future.

Justice Center Gate Operator Replacement - \$12,500 One-Time and Offsetting Revenues of \$12,500

The budget includes \$12,500 for replacing the gate operators at the Justice Center. The current operators have been in use for 10 years and have been damaged many times. Parts are becoming harder to find, and failure to replace operators could result in safety and security concerns.

Justice Center Repair and Maintenance Supplies - \$42,000 Ongoing and Offsetting Revenues of \$42,000

Budget provides additional funds for repair and maintenance supplies at the Justice Center. Due to inflation, the cost of these supplies has risen significantly, impacting the overall maintenance budget.

Justice Center Security Component Replacement - \$2,400

Ongoing and Offsetting Revenues of \$2,400

The budget includes \$2,400 for security system component replacements at the Justice Center. This request allows the County to keep parts in stock to address any immediate needs for replacement or repair. Additional budget would address risks in County buildings, such as doors not locking and malfunctioning card readers and cameras.

FAIRGROUNDS

County Fair Miscellaneous Base Budget Increases - \$100,000

Ongoing

A \$100,000 of additional funding is being requested for the ongoing expenditures related to the annual County Fair. Expenditures include rodeo vendor fees, entertainment committed increases, hospitality fees related to livestock sale, fair show management, and the rodeo purse and farm-to-table event.

FLEET

Fleet Light Duty Mechanic (1) FTE - \$111,233 Ongoing

Budget provides funding for the conversion of one over-hire position to a permanent full-time position. The County has added 96 new light-duty vehicles to its fleet since the last light-duty mechanic was added in 2022. Adding a new light-duty mechanic is essential to ensure these vehicles are properly maintained, reducing the likelihood of breakdowns. This proactive measure will help prevent disruptions in service, ensuring that County staff can continue to assist the public efficiently and effectively.

Parker Carwash Air Cylinder Upgrade - \$8,200 One-Time

Budget is needed to upgrade the garage door system at the Parker carwash with a new air cylinder system. The current

system frequently fails, rendering the carwash unusable by staff. This results in County vehicles often appearing dirty, which negatively impacts the public's perception of the County.

INFORMATION TECHNOLOGY

Avigilon Replacement - \$350,000 Ongoing

Additional budget of \$350,00 is requested to support the life cycle replacement and functionality for disaster recovery of the Avigilon surveillance camera system.

OTHER GENERAL GOVERNMENT

Denver Regional Council of Government (DRCOG) Dues Increase - \$1,200 Ongoing

The budget includes funding for the DRCOG participation fee increase.



Road & Bridge Fund

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

Paint striping truck painting lines on a road.

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 30,547,580	\$ 23,154,865	\$ 36,970,336	\$ 36,970,336	\$ 26,188,606	\$ 13,028,086	\$ 14,325,142	\$ 16,177,635	\$ 18,154,509
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 49,881,825	\$ 53,516,600	\$ 53,516,600	\$ 54,451,571	\$ 53,977,000	\$ 54,192,100	\$ 54,795,700	\$ 55,553,100	\$ 56,201,700
3 <i>Licenses and Permits</i>	877,989	891,500	891,500	893,500	899,500	891,500	891,500	891,500	891,500
4 <i>Intergovernmental</i>	12,260,444	10,230,000	11,265,663	11,272,746	12,260,000	10,730,000	10,730,000	10,730,000	10,730,000
5 <i>Charges for Services</i>	3,000	3,000	3,000	3,000	1,500	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>	1,631,522	50,000	173,191	378,531	130,000	55,000	55,000	55,000	5,000
9 Total Revenues and Transfers In	\$ 64,654,780	\$ 64,691,100	\$ 65,849,954	\$ 66,999,348	\$ 67,268,000	\$ 65,871,600	\$ 66,475,200	\$ 67,232,600	\$ 67,831,200
<u>Expenditures by Function</u>									
10 <i>Personnel</i>	\$ 13,537,535	\$ 14,582,772	\$ 14,582,772	\$ 14,582,772	\$ 15,090,384	\$ 15,056,394	\$ 15,056,394	\$ 15,056,394	\$ 15,056,394
11 <i>Supplies</i>	1,179,333	2,385,686	2,391,260	2,391,260	2,109,712	1,789,712	1,789,712	1,789,712	1,789,712
12 <i>Controllable Assets</i>	11,345	27,600	27,600	27,600	27,600	27,600	27,600	27,600	27,600
13 <i>Purchased Services</i>	3,203,152	1,433,105	3,918,257	3,918,257	1,353,884	1,408,105	1,408,105	1,408,105	1,408,105
14 <i>Building Materials</i>	6,523,417	6,207,331	6,866,294	6,866,294	6,207,331	5,337,331	5,337,331	5,337,331	5,337,331
15 <i>Fixed Charges</i>	4,963,905	4,301,428	4,344,338	4,344,338	4,533,307	4,712,154	4,910,317	5,143,334	5,245,855
16 <i>Grants and Contributions</i>	(61,046)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
17 <i>Intergovernmental Support</i>	9,029,347	9,802,245	9,789,171	9,789,171	8,941,100	8,802,428	8,802,428	8,802,428	8,802,428
18 <i>Equipment Replacements/New</i>	848,844	4,260,000	7,898,819	7,898,819	1,275,000	3,500,000	3,500,000	3,500,000	3,500,000
19 <i>Pavement Management</i>	11,528,018	17,885,942	22,990,772	22,990,772	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>	5,936,172	7,038,709	3,712,421	4,764,795	8,955,981	17,750,000	17,600,000	18,000,000	18,000,000
22 <i>Contingency</i>	0	1,000,000	9,955,981	0	500,000	500,000	500,000	500,000	500,000
23 <i>Transfers Out:</i>									
24 <i>To General Fund</i>	1,532,000	107,000	107,000	107,000	440,821	440,821	440,821	440,821	440,821
25 <i>Total Transfers Out</i>	<u>1,532,000</u>	<u>107,000</u>	<u>107,000</u>	<u>107,000</u>	<u>440,821</u>	<u>440,821</u>	<u>440,821</u>	<u>440,821</u>	<u>440,821</u>
26 <i>Recommended New Requests - One-Time</i>					30,743,400				
27 <i>Recommended New Requests - Ongoing</i>					150,000	150,000	150,000	150,000	150,000
28 Total Expenditures and Transfers Out	\$ 58,232,024	\$ 75,318,082	\$ 87,737,059	\$ 77,781,078	\$ 80,428,520	\$ 64,574,544	\$ 64,622,707	\$ 65,255,725	\$ 65,358,246
29 <i>Change In Fund Balance</i>	6,422,756	(10,626,982)	(21,887,105)	(10,781,730)	(13,160,520)	1,297,056	1,852,493	1,976,875	2,472,954
30 Ending Fund Balance	\$ 36,970,336	\$ 12,527,883	\$ 15,083,231	\$ 26,188,606	\$ 13,028,086	\$ 14,325,142	\$ 16,177,635	\$ 18,154,509	\$ 20,627,464
<u>Fund Balance Detail</u>									
31 <i>Non-spendable Fund Balance</i>	\$ 3,172,732	\$ 3,040,030	\$ 3,172,732	\$ 3,172,732	\$ 3,172,732	\$ 3,172,732	\$ 3,172,732	\$ 3,172,732	\$ 3,172,732
32 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
33 <i>Committed Fund Balance</i>	4,050,997	0	0	0	0	0	0	0	0
34 <i>Committed Fund Balance - Required per Policy</i>	0	0	8,661,629	8,661,629	8,661,629	8,661,629	8,661,629	8,661,629	8,661,629
35 <i>Committed fund Balance - Initiatives</i>	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
36 <i>Committed Fund Balance - Available</i>	<u>0</u>	<u>0</u>	<u>2,248,870</u>	<u>13,354,245</u>	<u>193,725</u>	<u>1,490,781</u>	<u>3,343,274</u>	<u>5,320,148</u>	<u>7,793,103</u>
37 <i>Assigned Fund Balance - Required per policy</i>	19,288,611	8,228,834	0	0	0	0	0	0	0
38 <i>Assigned Fund Balance - Initiatives</i>	1,000,000	1,000,000	0	0	0	0	0	0	0
39 <i>Assigned Fund Balance - Available</i>	<u>9,457,996</u>	<u>259,019</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40 Ending Fund Balance	\$ 36,970,336	\$ 12,527,883	\$ 15,083,231	\$ 26,188,606	\$ 13,028,086	\$ 14,325,142	\$ 16,177,635	\$ 18,154,509	\$ 20,627,464

Douglas County Government
2025 Road and Bridge Fund Recommended New Requests

Division / Project	Request Description	FTE	One-Time Amount	Ongoing Amount	2024 Encumbrances Re-appropriated in 2025	2024 Unspent Project Dollars Re-appropriated in 2025	Net Impact to Fund
Public Works Operations							
31400	Magnesium Chloride Tank Replacement		\$ 465,000				465,000
31400	Dead Tree Removal			150,000			150,000
31400	New Equipment (Single Axel Plow (2), Walk Roller, Trailer)		890,000				890,000
31400	Lease Buy-Out (Motor Graders)		2,623,400				2,623,400
Engineering							
31635	Federal Compliance Training		35,000				35,000
Pavement Management							
31640	Survey Equipment Upgrades		50,000				50,000
Traffic							
31650	On-Call Utility Location Services Program		80,000				80,000
Capital Improvement Projects							
800100	Contracted Road Maintenance		22,000,000		85,686	55,044	22,140,730
800244	Traffic Communications					295,974	295,974
800248	Lincoln Creek Traffic Signals				460,000		460,000
800302	US85 Corridor Improvements				33,726	454,690	488,416
800435	Pine Drive Improvements				359,176	562,759	921,935
800436	County Line / Inverness Interchange					200,000	200,000
800490	Drainage Projects					35,000	35,000
800503	Emergency Storm Drainage Projects		500,000		75,424	186,528	761,952
800506	Stormwater Priority Projects		4,000,000		627,734	1,119,287	5,747,021
800853	School and Pedestrian Safety Projects		100,000			787,766	887,766
800903	Intelligent Transporation Systems					249,702	249,702
800904	Traffic System Upgrade					41,872	41,872
800909	Traffic Engineering Consultant					34,296	34,296
800916	Traffic Signal Replacement & Maintenance					2,509,291	2,509,291
801004	Safety and Congestion Management					201,315	201,315
801009	Tomah / I25 West Frontage Road Intersection					134,718	134,718
801013	Highlands Ranch Parkway / Ridgeline					200,000	200,000
861055	CDPHE East Plum Creek				239,225		239,225
861594	ATSPM					6,768	6,768
Road and Bridge Fund Total			\$ 30,743,400	\$ 150,000	\$1,880,971	\$7,075,010	39,849,381

2025 ASSET REPLACEMENT REQUESTS - ROAD AND BRIDGE FUND 200														
		Original Vehicle/Equipment Information				Age	Meter/Mileage	Maintenance	Total Faster Points	Vehicle Replacement Cost				
Unit # to be Replaced	Business Unit	Year	Make	Model	Acquire and Cap Cost	Age Points	Meter Points	Maintenance Points		Vehicle Cost	Uplift Cost	Radio/Other Equipment Cost	Total Cost	Replacement Type
15054	31600	2015	FORD	F250	\$ 27,817	4.9	4.6	4.6	14.1	\$ 85,000			\$ 85,000	F350
15018	31400-3	2015	W.S.	4900	\$ 143,979	4.8	3.9	7.8	16.5	\$ 210,000	\$ 325,000		\$ 535,000	49X-KYB-OLIP
08002	31400-2	2008	CHEVY	3500	\$ 37,618	5.0	3.6	6.1	14.7	\$ 80,000	\$ 105,000		\$ 185,000	F550SC-PLOW-DUMP
16017	31400-1	2016	FORD	F350	\$ 55,060	3.8	5.0	5.6	16.4	\$ 70,000	\$ 40,000		\$ 110,000	F350CC-PLW-SNDR
15020	31400-3	2015	FORD	F350	\$ 44,318	4.8	5.0	7.6	17.4	\$ 80,000	\$ 40,000		\$ 120,000	F550CC-FLTBD-PLW-SNDER
15015	31400-2	2015	HAMM	H7i	\$ 132,840	4.5	0.3	0.2	5.0	\$ 240,000			\$ 240,000	CAT CS12
									0.0				\$ -	
									0.0				\$ -	
													\$ 1,275,000	
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													

ROAD AND BRIDGE FUND

\$30,743,400 One-Time; \$150,000 Ongoing

PUBLIC WORKS OPERATIONS

Magnesium Chloride Tank Replacement - \$465,000 One-Time

One-time funding is being requested to replace the Liquid Magnesium Chloride Tank Farm at the Parker Maintenance Facility. This tank farm contains six steel tanks, which are approximately 12 years old. It supports snow removal efforts in the northern, more urbanized, part of the County. Currently, two of the tanks have been taken out of service, and another tank appears to be leaking. The tanks are at the end of their useful life and will be replaced with fiberglass tanks that will not corrode from the magnesium chloride. Funding includes replacement of all six tanks as well as associated plumbing and controls.

Dead Tree Removal - \$150,000 Ongoing

Due to several recent years of drought and beetle infestation in our pine forests, Public Works Operations is experiencing an unprecedented increase in service requests for removal of dead trees from the right-of-way. Historically, this cost was absorbed, but in 2025, costs are expected to exceed \$175,000 for contract arborist services. This funding request will help offset these added service delivery costs, which are expected to continue into the foreseeable future.

New Equipment (Single Axel Plow Trucks (2); Walk Roller, Trailer) - \$890,000 One-Time

Since 2011, the road network maintained by Douglas County has grown by 1,300 lane miles. In 2025, the road network is expected to grow by an additional 10 to 20 lane miles as roads and subdivisions currently under construction are turned over to the

County for maintenance. The additional equipment will allow the Public Works team to remain proactive when dealing with future workloads in daily operations.

Lease Buy-Out – Motor Graders (7) - \$2,623,400 One-Time

A budget request of \$2,623,400 is being requested to buyout the leases on 7 seven motor graders and one loader in fiscal year 2025. Leases options are no longer deemed an economical benefit for Douglas County, as leases and residual sale prices are expected to increase in the subsequent year.

ENGINEERING

Federal Compliance Training - \$35,000 One-Time

When Douglas County is awarded federal funding, adherence to federal and state requirements for bidding, awarding, and administering design and construction projects is required. Many of these requirements are constantly evolving and changing, which makes it challenging for staff to stay up to date and ensure compliance. This funding request would allow contracted consultant services for staff training to ensure all project documentation adheres to the federal and state requirements and will address best practices, quality control, requirements, processes, and forms. In addition, the training will review federal requirements for civil rights programs, Buy America, and Build America (BABA), and utilization of state-mandated software (B2Gnow® ensures compliance with DBE / ESB tracking, and LCPTTracker® is utilized for monitoring contractor payrolls for compliance to the Davis Bacon Act wage decisions, DBE participation, and OJT programs).

PAVEMENT MANAGEMENT

Survey Equipment Upgrades - \$50,000 One-Time

Much the same as computer equipment, modern survey instruments require periodic upgrades to continue to maintain connectivity and functionality. This proposed upgrade will

improve performance of surveys by approximately 30%, particularly under tree canopies and surrounding structures. In addition to improved productivity, safety is increased because of added automation that frees up the operator's ability to focus on the surrounding environment.

TRAFFIC

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, which will also address after-hours calls, provide leave coverage, and meet spikes in demand.

CAPITAL IMPROVEMENT PROJECTS

Contracted Road Maintenance – \$22,000,000 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. Public Works Engineering will use two performance measures (average condition and percent in fair or better condition) to maintain high average pavement conditions.

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

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

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

As the County's infrastructure continues to age, funding preventative maintenance of its stormwater improvements

becomes increasingly more important to protect the County's existing infrastructure. Funding is also imperative for the County to meet its Municipal Separate Storm Sewer System (MS4) Permit requirements, as well as protect properties from flooding. Public Works Engineering and Public Works Operations identify priority projects, ranging from drainage pipe repair and replacement to roadside ditch reconstruction and erosion stabilization. Other stormwater projects funded include:

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

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

School area and pedestrian safety projects are prioritized on a Countywide basis using safety as the most important criteria. Projects include minor roadway modifications to improve pedestrian safety such as enhancing pedestrian crossings, constructing neck-downs, making traffic circulation changes near schools, completing missing sidewalk links, providing sidewalks at bus turn-outs, and making improvements that will enhance the pedestrian and bicycle infrastructure network.

A photograph of the Douglas County Human Services Building, a modern structure with large windows and a brick facade. In the foreground, there is a parking lot with a blue handicapped parking sign, a landscaped area with tall grasses, and a bronze sculpture of two children sitting on a log. A plaque is visible at the base of the sculpture. The sky is blue with scattered white clouds.

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**

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 4,461,738	\$ 2,981,709	\$ 3,780,489	\$ 3,780,489	\$ 3,054,403	\$ 2,956,908	\$ 3,145,323	\$ 3,521,336	\$ 3,994,002
<u>Revenues</u>									
2 Taxes	\$ 3,008,445	\$ 4,209,600	\$ 4,209,600	\$ 4,209,600	\$ 4,924,700	\$ 4,922,700	\$ 4,922,900	\$ 4,926,100	\$ 4,934,000
3 Intergovernmental	47,164,006	51,126,511	55,138,617	55,138,617	53,225,723	54,248,272	55,191,273	56,055,133	57,140,271
4 Earnings on Investments	0	0	0	0	0	0	0	0	0
5 Other Revenues	583,904	564,000	1,076,090	1,076,090	270,000	270,000	270,000	270,000	270,000
6 Transfers In									
7 General Fund (Cost Allocation)	2,741,013	3,460,366	3,490,366	3,490,366	4,195,916	4,195,916	4,195,916	4,195,916	4,195,916
8 Total Transfers In	2,741,013	3,460,366	3,490,366	3,490,366	4,195,916	4,195,916	4,195,916	4,195,916	4,195,916
9 Total Revenues and Transfers In	\$ 53,497,368	\$ 59,360,477	\$ 63,914,673	\$ 63,914,673	\$ 62,616,339	\$ 63,636,888	\$ 64,580,089	\$ 65,447,149	\$ 66,540,187
<u>Expenditures by Function</u>									
10 Personnel	\$ 12,091,407	\$ 14,432,355	\$ 15,790,794	\$ 15,790,794	\$ 15,149,890	\$ 15,149,890	\$ 15,149,890	\$ 15,149,890	\$ 15,149,890
11 Supplies	38,175	15,000	29,442	29,442	17,500	17,500	17,500	17,500	17,500
12 Controllable Assets	0	0	106758	106758	0	0	0	0	0
13 Purchased Services	3,873,867	4,683,852	6,251,186	6,251,186	4,382,761	4,382,761	4,382,761	4,382,761	4,382,761
14 Fixed Charges	33,921	26,976	26,976	26,976	31,830	27,236	28,824	30,134	31,321
15 Grants and Contributions	34,104,612	36,566,065	38,579,954	38,579,954	37,137,686	37,876,918	38,630,934	39,400,030	40,184,509
16 Interdepartmental Charges	3,915,735	3,816,849	3,816,849	3,816,849	5,994,167	5,994,167	5,994,167	5,994,167	5,994,167
17 Capital Outlay	120,902	0	38,800	38,800	0	0	0	0	0
18 Contingency	0	0	0	0	0	0	0	0	0
19 Transfers Out	0	0	0	0	0	0	0	0	0
20 Total Expenditures and Transfers Out	\$ 54,178,617	\$ 59,541,097	\$ 64,640,759	\$ 64,640,759	\$ 62,713,834	\$ 63,448,472	\$ 64,204,076	\$ 64,974,483	\$ 65,760,148
21 Change In Fund Balance	(681,249)	(180,620)	(726,086)	(726,086)	(97,495)	188,416	376,013	472,666	780,039
22 Ending Fund Balance	\$ 3,780,489	\$ 2,801,089	\$ 3,054,403	\$ 3,054,403	\$ 2,956,908	\$ 3,145,323	\$ 3,521,336	\$ 3,994,002	\$ 4,774,041
<u>Fund Balance Detail</u>									
23 Non-spendable Fund Balance	\$ 8,886	\$ 4,042	\$ 8,886	\$ 8,886	\$ 8,886	\$ 8,886	\$ 8,886	\$ 8,886	\$ 8,886
24 Restricted Fund Balance-Required per policy	2,095,310	0	2,702,201	2,702,201	2,657,615	2,657,155	2,657,314	2,657,445	1,877,525
25 Restricted Fund Balance-Available	1,676,293	0	343,316	343,316	290,407	479,282	855,136	1,327,671	2,887,630
26 Committed Fund Balance	0	0	0	0	0	0	0	0	0
27 Assigned Fund Balance-Required per policy	0	3,092,414	0	0	0	0	0	0	0
28 Assigned Fund Balance-Available	0	(295,367)	0	0	0	0	0	0	0
29 Ending Fund Balance	\$ 3,780,489	\$ 2,801,089	\$ 3,054,403	\$ 3,054,403	\$ 2,956,908	\$ 3,145,323	\$ 3,521,336	\$ 3,994,002	\$ 4,774,041



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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 1,225,329	\$ 231,896	\$ 1,211,239	\$ 1,211,239	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
<u>Revenues</u>									
2 Taxes	\$ 8,061,829	\$ 8,919,500	\$ 8,919,500	\$ 8,919,500	\$ 9,103,800	\$ 10,107,500	\$ 10,046,300	\$ 10,391,400	\$ 10,496,400
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	0	0	0	0	0	0	0	0	0
11 Total Revenues and Transfers In	\$ 8,061,829	\$ 8,919,500	\$ 8,919,500	\$ 8,919,500	\$ 9,103,800	\$ 10,107,500	\$ 10,046,300	\$ 10,391,400	\$ 10,496,400
<u>Expenditures by Function</u>									
12 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13 Supplies	0	0	0	0	0	0	0	0	0
14 Purchased Services	7,498,668	8,295,130	8,295,130	8,295,130	8,466,490	9,399,890	9,343,050	9,663,970	9,761,600
15 Fixed Charges	121,093	133,800	133,800	133,800	136,600	151,700	150,700	155,900	157,500
16 Grants and Contributions	456,158	490,570	1,526,809	1,526,809	500,710	555,910	552,550	571,530	577,300
17 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
18 Capital Outlay	0	0	0	0	0	0	0	0	0
19 Contingency	0	0	0	0	0	0	0	0	0
20 Transfers Out	0	0	0	0	0	0	0	0	0
21 Total Expenditures and Transfers Out	\$ 8,075,920	\$ 8,919,500	\$ 9,955,739	\$ 9,955,739	\$ 9,103,800	\$ 10,107,500	\$ 10,046,300	\$ 10,391,400	\$ 10,496,400
22 Change In Fund Balance	(14,090)	0	(1,036,239)	(1,036,239)	0	0	0	0	0
23 Ending Fund Balance	\$ 1,211,239	\$ 231,896	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
<u>Fund Balance Detail</u>									
24 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
25 Restricted Fund Balance - Required per Policy	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
26 Restricted Fund Balance - Available	1,111,239	131,896	75,000	75,000	75,000	75,000	75,000	75,000	75,000
27 Committed Fund Balance	0	0	0	0	0	0	0	0	0
28 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
29 Ending Fund Balance	\$ 1,211,239	\$ 231,896	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000



Health 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**

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 844,517	\$ 1,057,127	\$ 1,548,598	\$ 1,548,598	\$ 1,688,365	\$ 1,123,083	\$ 900,381	\$ 848,931	\$ 928,170
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	2,862,942	3,194,681	7,007,842	7,007,842	241,943	242,200	242,400	242,600	242,800
4 Charges for Services	854,171	737,700	818,947	818,947	959,296	960,200	961,200	962,200	963,200
5 Earnings on Investments	0	0	0	0	0	0	0	0	0
6 Miscellaneous Revenues	24,292	0	138,357	141,707	0	0	0	0	0
Transfers In									
7 From General Fund	2,034,188	2,123,247	2,123,247	2,123,247	2,106,435	2,119,785	2,289,785	2,419,785	2,549,785
8 Total Transfers In	2,034,188	2,123,247	2,123,247	2,123,247	2,106,435	2,119,785	2,289,785	2,419,785	2,549,785
9 Total Revenues and Transfers In	\$ 5,775,593	\$ 6,055,628	\$ 10,088,393	\$ 10,091,743	\$ 3,307,674	\$ 3,322,185	\$ 3,493,385	\$ 3,624,585	\$ 3,755,785
<u>Expenditures by Function</u>									
10 Personnel Services	\$ 3,892,210	\$ 4,677,200	\$ 7,706,062	\$ 7,706,062	\$ 2,835,054	\$ 2,839,418	\$ 2,839,418	\$ 2,839,418	\$ 2,839,418
11 Supplies	34,552	111,444	67,461	67,461	44,500	44,500	44,500	44,500	44,500
12 Controllable Assets	13,921	35,000	35,000	35,000	0	0	0	0	0
13 Purchased Services	694,950	496,541	1,511,993	1,511,993	336,758	336,758	336,758	336,758	336,758
14 Fixed Charges	265,444	29,506	49,506	49,506	23,644	24,211	24,158	24,670	25,229
15 Grants, Contributions, Indemnities	0	0	125,000	125,000	0	0	0	0	0
16 Interdepartment Charges	132,915	0	156,954	156,954	0	0	0	0	0
17 Interdepartment Support	0	0	0	0	0	0	0	0	0
18 Capital Outlay - Vehicles	37,520	0	0	0	333,000	0	0	0	0
19 Contingency	0	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
20 Total Expenditures and Transfers Out	\$ 5,071,512	\$ 5,649,691	\$ 9,951,976	\$ 9,951,976	\$ 3,872,956	\$ 3,544,887	\$ 3,544,834	\$ 3,545,346	\$ 3,545,905
21 Change in Fund Balance	704,081	405,937	136,417	139,767	(565,282)	(222,702)	(51,449)	79,239	209,880
22 Ending Fund Balance	\$ 1,548,598	\$ 1,463,064	\$ 1,685,015	\$ 1,688,365	\$ 1,123,083	\$ 900,381	\$ 848,931	\$ 928,170	\$ 1,138,049
<u>Fund Balance Detail</u>									
23 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
24 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
25 Committed Fund Balance	0	0	0	0	0	0	0	0	0
26 Assigned Fund Balance	1,548,598	1,463,064	1,685,015	1,688,365	1,123,083	900,381	848,931	928,170	1,138,049
27 Ending Fund Balance	\$ 1,548,598	\$ 1,463,064	\$ 1,685,015	\$ 1,688,365	\$ 1,123,083	\$ 900,381	\$ 848,931	\$ 928,170	\$ 1,138,049

A photograph of two law enforcement officers, identified as Sheriff Deputies, in a field setting. They are wearing dark blue uniforms with "SHERIFF" printed in large yellow letters on the back. One deputy is in the foreground, seen from the back of the head and shoulders, wearing a radio. The second deputy is slightly behind and to the left, looking down. The background is blurred, showing outdoor equipment and vehicles.

Law Enforcement Authority (LEA) Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR DESIGNATED PROPERTY TAXES LEVIED BY THE DOUGLAS COUNTY 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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 10,919,724	\$ 6,639,382	\$ 7,645,303	\$ 7,645,303	\$ 7,835,110	\$ 7,679,079	\$ 7,680,191	\$ 7,687,387	\$ 7,690,716
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 21,871,329	\$ 28,266,400	\$ 28,266,400	\$ 28,211,385	\$ 27,987,600	\$ 27,481,500	\$ 27,333,300	\$ 27,413,300	\$ 27,503,300
3 <i>Intergovernmental</i>	100,874	0	108,555	108,555	0	0	0	0	0
4 <i>Charges for Services</i>	1,698,541	2,172,450	2,172,450	2,194,608	2,166,800	2,239,600	2,239,600	2,309,436	2,382,065
5 <i>Fines and Forfeits</i>	867,570	1,092,400	1,092,400	1,101,988	1,005,400	1,092,300	1,399,300	1,399,300	1,399,300
6 <i>Earnings on Investments</i>	412,025	100,000	100,000	530,000	400,000	225,000	150,000	100,000	0
7 <i>Donations and Contributions</i>									
8 <i>Miscellaneous Revenues</i>	83,515	43,300	43,300	8,349	0	43,300	86,600	86,600	43,300
9 <i>Other Financing Sources</i>	655,974	0	0	27,950	0	0	0	0	0
10 <i>Transfers In - General Fund</i>	4,077,865	4,385,100	4,385,100	4,385,100	4,933,100	4,948,800	4,948,800	4,998,800	4,998,800
11 <i>Recommended New Requests - Transfer In General Fund - One-Time</i>					1,446,000				
12 <i>Recommended New Requests - Transfer In General Fund - Ongoing</i>					1,394,919	1,394,919	1,394,919	1,394,919	1,394,919
13 Total Revenues and Transfers In	\$ 29,767,693	\$ 36,059,650	\$ 36,168,205	\$ 36,567,936	\$ 39,333,819	\$ 37,425,419	\$ 37,552,519	\$ 37,702,355	\$ 37,721,684
<u>Expenditures by Function</u>									
14 <i>Personnel</i>	\$ 25,902,072	\$ 28,971,504	\$ 29,080,059	\$ 29,080,059	\$ 30,611,229	\$ 31,261,581	\$ 31,261,581	\$ 31,261,581	\$ 31,261,581
15 <i>Supplies</i>	582,725	627,100	742,822	742,822	558,200	558,200	558,200	558,200	558,200
16 <i>Controllable Assets</i>	276,904	217,550	217,550	217,550	39,500	39,500	39,500	39,500	39,500
17 <i>Purchased Services</i>	628,014	864,950	932,300	932,300	914,500	914,500	914,500	914,500	914,500
18 <i>Fixed Charges</i>	2,776,943	2,984,390	2,984,390	2,984,390	2,965,602	3,120,707	3,241,724	3,395,426	3,408,512
19 <i>Debt Service</i>	132,652	0	0	0	0				
20 <i>Grants and Contributions</i>	138,047	0	0	0	0	0	0	0	0
21 <i>Capital Outlay</i>	2,604,757	2,170,650	2,284,565	2,284,565	1,425,000	0	0	0	0
22 <i>Contingency</i>	0	175,000	136,443	136,443	100,000	100,000	100,000	100,000	100,000
23 <i>Recommended New Requests - One-Time</i>					1,446,000				
24 <i>Recommended New Requests - Ongoing</i>					1,429,819	1,429,819	1,429,819	1,429,819	1,429,819
25 Total Expenditures and Transfers Out	\$ 33,042,114	\$ 36,011,144	\$ 36,378,129	\$ 36,378,129	\$ 39,489,850	\$ 37,424,307	\$ 37,545,323	\$ 37,699,025	\$ 37,712,112
26 <i>Change In Fund Balance</i>	(3,274,421)	48,506	(209,924)	189,807	(156,031)	1,112	7,196	3,330	9,572
27 Ending Fund Balance	\$ 7,645,303	\$ 6,687,888	\$ 7,435,379	\$ 7,835,110	\$ 7,679,079	\$ 7,680,191	\$ 7,687,387	\$ 7,690,716	\$ 7,700,288
<u>Fund Balance Detail</u>									
28 <i>Non-spendable Fund Balance</i>	\$ 17,392	\$ 0	\$ 17,392	\$ 17,392	\$ 17,392	\$ 17,392	\$ 17,392	\$ 17,392	\$ 17,392
29 <i>Restricted Fund Balance - Required per policy</i>	6,983,306	6,449,352	6,983,306	7,139,337	6,983,306	6,983,306	6,983,306	6,983,306	6,983,306
30 <i>Restricted Available - Available</i>	430,174	238,536	434,681	678,381	678,381	679,493	686,689	690,018	699,590
31 <i>Committed Fund Balance</i>	214,431	0	0	0	0	0	0	0	0
32 <i>Assigned Fund Balance</i>	0	0	0	0	0	0	0	0	0
33 Ending Fund Balance	\$ 7,645,303	\$ 6,687,888	\$ 7,435,379	\$ 7,835,110	\$ 7,679,079	\$ 7,680,191	\$ 7,687,387	\$ 7,690,716	\$ 7,700,288

Douglas County Government
2025 Law Enforcement Authority Fund Recommended New Requests

Division	Request Description	FTE	One-time Amount	Ongoing Amount	Off-Setting Revenues	Net Impact to Fund
22100	Patrol Deputies w (6) Vehicles	6.00	\$ 816,900	\$ 1,039,875	\$ (1,856,775)	\$ 0
22115	Uniform Base Budget Increase			34,900		34,900
22150	Traffic Deputy w (1) Vehicle	1.00	138,600	173,400	(312,000)	0
22500	Impact Unit Detective	1.00	90,500	181,644	(272,144)	0
22650	Ballistic Vest Replacements - Reserve Deputies		22,600		(22,600)	0
822110	SWAT Noise Reduction Headsets		80,000		(80,000)	0
822110	SWAT - Active Duty and Practice Ammunition - 3 Year Supply		65,000		(65,000)	0
822110	SWAT Ballistic Helmet Replacements		60,000		(60,000)	0
822110	SWAT Night Vision Binoculars		100,000		(100,000)	0
822120	Bomb Truck - Matching Funds with Urban Area Security Grant		60,000		(60,000)	0
861611	Youth Community Crisis Response Team Training		12,400		(12,400)	0
Law Enforcement Authority Fund Total		8.00	\$ 1,446,000	\$ 1,429,819	\$ (2,840,919)	\$ 34,900

2025 ASSET REPLACEMENT REQUESTS - DCSO LEA FUND 220															
		Original Vehicle/Equipment Information				Age	Meter/Mileage	Maintenance	Total Points	Vehicle Replacement Cost					
Unit # to be Replaced	Business Unit	Year	Make	Model	Acquire and Cap Cost	Age Points	Meter Points	Maintenance Points		Vehicle Cost	Uplift Cost	Shields Cost	Total Cost	Replacement Type	
1831	22100	2018	CHEVY	TAHOE	\$ 57,514	5.0	5.0	7.2	17.2	\$ 58,000	\$ 28,000	\$ 9,000	\$ 95,000	CHEVY TAHOE	
1832	22100	2018	CHEVY	TAHOE	\$ 57,514	5.0	4.6	6.0	15.6	\$ 58,000	\$ 28,000	\$ 9,000	\$ 95,000	CHEVY TAHOE	
1731	22100	2017	CHEVY	TAHOE	\$ 69,260	5.0	5.0	5.4	15.4	\$ 58,000	\$ 28,000	\$ 9,000	\$ 95,000	CHEVY TAHOE	
1657	22100	2016	CHEVY	TAHOE	\$ 69,260	5.0	5.0	5.0	15.0	\$ 58,000	\$ 28,000	\$ 9,000	\$ 95,000	CHEVY TAHOE	
1320	22100	2013	FORD	TAURUS	\$ 26,650	5.0	3.8	5.8	14.6	\$ 58,000	\$ 28,000	\$ 9,000	\$ 95,000	FORD F150	
1935	22100	2019	CHEVY	TAHOE	\$ 61,484	4.6	5.0	4.8	14.4	\$ 58,000	\$ 28,000	\$ 9,000	\$ 95,000	CHEVY TAHOE	
1607	22100	2016	FORD	EXPLORER	\$ 48,814	5.0	5.0	4.2	14.2	\$ 58,000	\$ 28,000	\$ 9,000	\$ 95,000	CHEVY TAHOE	
1664	22100	2016	CHEVY	TAHOE	\$ 69,260	5.0	5.0	4.2	14.2	\$ 58,000	\$ 28,000	\$ 9,000	\$ 95,000	CHEVY TAHOE	
1713	22100	2017	CHEVY	TAHOE	\$ 69,260	5.0	5.0	4.1	14.1	\$ 58,000	\$ 28,000	\$ 9,000	\$ 95,000	CHEVY TAHOE	
1834	22100	2018	CHEVY	TAHOE	\$ 55,552	5.0	5.0	4.1	14.1	\$ 58,000	\$ 28,000	\$ 9,000	\$ 95,000	CHEVY TAHOE	
1913	22100	2019	CHEVY	TAHOE	\$ 61,270	4.8	4.2	5.0	14.0	\$ 58,000	\$ 28,000	\$ 9,000	\$ 95,000	CHEVY TAHOE	
1836	22100	2018	CHEVY	TAHOE	\$ 57,370	5.0	4.4	4.4	13.8	\$ 58,000	\$ 28,000	\$ 9,000	\$ 95,000	CHEVY TAHOE	
RISK	22100								0.0	\$ 58,000	\$ 28,000	\$ 9,000	\$ 95,000	INSURANCE TAHOE	
RISK	22100								0.0	\$ 58,000	\$ 28,000	\$ 9,000	\$ 95,000	INSURANCE TAHOE	
RISK	22100								0.0	\$ 58,000	\$ 28,000	\$ 9,000	\$ 95,000	INSURANCE TAHOE	
									0.0						
													\$ 1,425,000		
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														

LAW ENFORCEMENT AUTHORITY FUND

\$1,446,000 One-time; \$1,429,819 Ongoing; and
\$2,840,919 Offsetting Revenue Transfers

Six (6) Patrol Deputies with Six (6) Vehicles - \$816,900 One-time; \$1,039,875 Ongoing; and \$1,856,775 Offsetting Revenues via Transfer from General Fund

The budget includes funding for six additional patrol deputies with vehicles for 2025. As the population continues to increase in Douglas County, the Calls for Service (CFS), continue 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.

Uniform Base Budget Increase - Ongoing \$34,900

A new budget of \$34,900 is being requested to fund the cost of significant advancements related to uniforms and equipment assigned to all commissioned officers. With the addition of External Vest Carriers (EVC) for every commissioned member, the DCSO has a more functional uniform providing consistency, utility, and officer safety. In addition, to maintain the professional appearance and functionality of our deputies, it is crucial to increase the budget for the annual DCSO initial and replacement uniform schedule. The increase in the number of uniforms available to deputies is essential because they require a fresh uniform daily. The durability and functionality of their gear directly impact their safety and effectiveness in the field. With additional uniforms, our deputies can be adequately prepared

for their duties, and we can reduce long-term costs through decreased wear and tear.

Traffic Deputy with Vehicle - \$138,600 One-Time, \$173,400 Ongoing and \$312,000 Offsetting Revenues via Transfer from General Fund

The budget includes funding is needed for one Traffic Deputy to assist with the increased responsibilities and duties associated with increased vehicular traffic within the County, and the increased calls for service that are associated with population growth. The traffic unit is responsible for all County traffic accidents that occur in Unincorporated Douglas County to include traffic enforcement.

Impact Unit Detective - \$90,500 One-Time, \$181,644 Ongoing and \$272,144 Offsetting Revenues via Transfer from General Fund

Budget for an additional detective is crucial for investment in community safety. This position will allow for a more comprehensive surveillance, better intelligence gathering, and a more proactive approach to emerging criminal threats.

Ballistic Vests - \$22,600 One-time; and \$22,600 Offsetting Revenues via Transfer from General Fund

A \$22,600 of new funding is needed to purchase ballistic shields to assist in the protection of reserve deputies in the performance of their law enforcement duties when encountering weapon attacks. It is a well-known that ballistic shields can highly mitigate lethal wounds, as these shields protect three of the top five fatal wound locations.

SWAT Noise Reduction Headsets - \$80,000 One-time; and \$80,000 Offsetting Revenues via Transfer from General Fund

A \$80,000 of new funding is requested by the Douglas County Regional SWAT Team to replace the communication headsets currently in use. The headsets were purchased in 2019 and are consistently breaking down, and replacement parts are no longer available.

SWAT Active Duty and Training Ammunition - \$65,000 One-time; and \$65,000 Offsetting Revenues via Transfer from General Fund

A \$65,000 of one-time funding is being requested to purchase a three-year supply of ammunition. Due to the war in Israel, inflation, and international tension, the ammunition supply chain is consistently unreliable.

SWAT Ballistic Helmet Replacement - \$60,000 One-time; and \$60,000 Offsetting Revenues via Transfer from General Fund

A \$60,000 of budget is being requested to replace 59 ballistic helmets. The Douglas County Regional SWAT Team, the DCSO Bomb Squad, and DCSO K-9 Unit ballistic helmets will expire in 2025 and are due for replacement. The helmets expire after five years of service and will no longer be National Institute of Justice (NIJ) compliant. A ballistic helmet is required safety equipment designed to provide each member with ballistic protection.

SWAT Night Vision Binoculars - \$100,000 One-time; and \$100,000 Offsetting Revenues via Transfer from General Fund

New funding of \$100,000 is being requested to enhance the SWAT's team's operational capability and all hazards response with the purchase of 15 additional night vision devices.

Bomb Truck - Grant Matching of \$60,000 - One-time; and \$60,000 Offsetting Revenues via Transfer from General Fund

In 2009, 2010, and 2011, the Douglas County Bomb Squad requested a new Explosive Ordnance Disposal (EOD) response vehicle through the Urban Area Security Initiative (UASI), but these requests were denied. The Bomb Squad currently operates from an overweight box truck, storing most equipment in an overloaded trailer and the truck's cab. Since 1995, the Bomb Squad has responded to 30 - 50 calls annually, operating as a Render Safe Unit, an Explosive Breaching Unit for the Douglas County regional SWAT team, and a regional Bomb Squad Response Team. The equipment stored in the current vehicle exceeds \$500,000 in value. In 2025, Douglas County will receive a large, new platform robot through UASI funding, adding 200 pounds to the already overweight trailer.

The EOD response vehicle request was ultimately ranked 13th on the FY 2024 NCR/UASI Initial Integrated Priority List with matching funds in the amount of \$60,000 going toward the total \$550,000 project cost, totaling about 11%. The DCSO, therefore, requests that the \$60,000 in UASI matching funds be included in the 2025 budget for the purchase of a new EOD response vehicle to ensure operational safety and efficiency.

Youth Community Crisis Response Team Training - \$12,400 One-time; and \$12,400 Offsetting Revenues via Transfer from General Fund

The Youth Community Crisis Response Teams (YCRT) have frequent contact with youths who may be in crisis. In many cases, this contact is initiated as a Call for Service (CFS) from one of the 51 schools that comprise the service area for the Sheriff's Office School Resource Officer (SRO) program. Additionally, the Crisis Response Teams (CRT) also have

occasion to interact with the youth in our community when a YCRT is not available or as the result of a CFS where it is not known upon dispatch that juveniles are associated with the incident.

The National Association of School Resource Officers (NASRO) is the world's leader in school-based policing. This not-for-profit organization was founded in 1991 for school-based law enforcement officers, school administrators, and school security and / or safety professionals who work as partners to protect schools and their students, faculty, and staff members. The gold standard for school-based policing is propagated by NASRO.

The Douglas County School District (DCSD) recognizes this gold standard and annually assists in the funding to send every SRO to the NASRO conference. This conference offers over 30 breakout training sessions where a very prestigious group of experts in the field of school safety comes together to offer their expertise and passion to the benefit of those in attendance.



A photograph of a school hallway. In the foreground, a woman in a dark uniform, identified as a School Resource Officer, is looking towards the right. She has a patch on her sleeve and keys on a chain around her neck. In the background, several students are walking away from the camera. The hallway has wooden lockers on the right and a sign that says "AUDITOR" above a doorway. A green semi-transparent box is overlaid on the middle of the image, containing the title and description text.

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.

School Resource Officer Watching Students Pass in school hallway.

**Douglas County Government
School Safety Fund (Fund 221)
Fund Summary**

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 2,693,754	\$ 825,856	\$ 2,166,929	\$ 2,166,929	\$ 1,357,900	\$ 1,450,856	\$ 1,808,169	\$ 2,310,658	\$ 2,965,941
<u>Revenues</u>									
2 Taxes	\$ 2,848,403	\$ 4,281,600	\$ 4,281,600	\$ 4,281,600	\$ 4,368,200	\$ 4,367,800	\$ 4,371,400	\$ 4,376,400	\$ 4,378,800
3 Licenses and Permits	0	0	0	0	0	0	0	0	0
4 Intergovernmental	2,432,046	3,830,000	3,942,125	3,942,125	3,455,400	3,593,616	3,737,361	3,886,855	4,042,329
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 Other Revenues	0	0	0	0	0	0	0	0	0
9 Other Financing Sources	819,857	0	0	0	0	0	0	0	0
10 Transfer In - General Fund	0	625,000	625,000	625,000	200,000	550,000	550,000	550,000	550,000
11 Total Revenues and Transfers In	\$ 6,100,306	\$ 8,736,600	\$ 8,848,725	\$ 8,848,725	\$ 8,023,600	\$ 8,511,416	\$ 8,658,761	\$ 8,813,255	\$ 8,971,129
<u>Expenditures by Function</u>									
12 Personnel	\$ 4,874,639	\$ 6,890,880	\$ 6,988,435	\$ 6,988,435	\$ 7,273,689	\$ 7,295,074	\$ 7,295,074	\$ 7,295,074	\$ 7,295,074
13 Supplies	48,905	105,100	136,890	136,890	89,600	89,600	89,600	89,600	89,600
14 Controllable Assets	25,315	152,000	161,900	161,900	4,400	4,400	4,400	4,400	4,400
15 Purchased Services	128,628	361,275	359,417	359,417	340,000	340,000	340,000	340,000	410,200
16 Fixed Charges	116,188	244,830	248,530	166,684	127,855	129,929	132,098	133,798	135,498
17 Debt Service	96,657	0	0	0	0	0	0	0	0
18 Grants, Contributions	50	0	0	0	0	0	0	0	0
19 Intergovernmental Support	516,892	0	749,828	749,828	0	0	0	0	0
20 Capital Outlay	819,857	930,600	1,044,600	1,044,600	0	200,000	200,000	200,000	200,000
21 Contingency	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
22 Transfers Out	0	0	0	0	0	0	0	0	0
23 Recommended New Requests - Ongoing					45,100	45,100	45,100	45,100	45,100
24 Total Expenditures and Transfers Out	\$ 6,627,131	\$ 8,734,685	\$ 9,739,600	\$ 9,657,754	\$ 7,930,644	\$ 8,154,103	\$ 8,156,272	\$ 8,157,972	\$ 8,229,872
25 Change In Fund Balance	(526,825)	1,915	(890,875)	(809,029)	92,956	357,313	502,489	655,283	741,257
26 Ending Fund Balance	\$ 2,166,929	\$ 827,771	\$ 1,276,054	\$ 1,357,900	\$ 1,450,856	\$ 1,808,169	\$ 2,310,658	\$ 2,965,941	\$ 3,707,198
<u>Fund Balance Detail</u>									
27 Non-spendable Fund Balance	\$ 18,500	\$ 0	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500
28 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
29 Committed Fund Balance - Required Per Policy	689,689	0	973,462	965,277	888,064	890,410	890,627	890,797	897,987
30 Committed Fund Balance - Available	1,458,740	0	284,092	374,123	544,292	899,259	1,401,531	2,056,644	2,790,711
31 Assigned Fund Balance - Required Per Policy	0	875,409	0	0	0	0	0	0	0
32 Assigned Available - Available	0	(47,638)	0	0	0	0	0	0	0
33 Ending Fund Balance	\$ 2,166,929	\$ 827,771	\$ 1,276,054	\$ 1,357,900	\$ 1,450,856	\$ 1,808,169	\$ 2,310,658	\$ 2,965,941	\$ 3,707,198

Douglas County Government
2025 School Safety Fund Recommended New Requests

Division	Request Description	One-time Amount	Ongoing Amount
27100	Uniform Base Budget Increase		\$ 45,100
School Safety Fund Total		\$ 0	\$ 45,100

SCHOOL SAFETY FUND

\$45,100 Ongoing

Uniform Base Budget Increase – \$45,100 Ongoing

A \$45,100 of new funding is needed to allow the (DCSO) to upgrade to new, durable uniforms that will enhance the effectiveness of training sessions and demonstrate the DCSO's commitment to maintaining high standards while ensuring the well-being of the sworn officers.



District Attorney 23rd Judicial District

THIS FUND IS USED TO ACCOUNT FOR REVENUES AND EXPENDITURES ASSOCIATED WITH THE OPERATIONS OF THE DISTRICT ATTORNEY'S OFFICE. THE 23RD JUDICIAL DISTRICT WAS NEWLY FORMED JANUARY 14, 2025 AND COMPRISES DOUGLAS COUNTY, ELBERT COUNTY AND LINCOLN COUNTY.

Douglas County Government
District Attorney JD23 Fund (Fund 223)
Fund Summary

	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Revenues</u>					
2 Intergovernmental	\$ 1,646,622	\$ 1,646,622	\$ 1,646,622	\$ 1,646,622	\$ 1,646,622
3 Fines & Forfeits	0	0	0	0	0
4 Earnings on Investments	0	0	0	0	0
5 Other Revenues	0	0	0	0	0
6 Transfer-In General Fund	11,767,582	11,767,582	11,767,582	11,767,582	11,767,582
7 Recommended New Requests - One-Time - Transfer from General Fund	50,490				
8 Recommended New Requests - Ongoing - Transfer from General Fund	762,099	762,099	762,099	762,099	762,099
9 Recommended New Requests - One-Time - New Revenues	4,510				
10 Recommended New Requests - Ongoing - New Revenues	68,079	68,079	68,079	68,079	68,079
11 Total Revenues and Transfers In	\$ 14,299,382	\$ 14,244,382	\$ 14,244,382	\$ 14,244,382	\$ 14,244,382
<u>Expenditures by Function</u>					
12 Personnel	\$ 13,059,505	\$ 13,059,505	\$ 13,059,505	\$ 13,059,505	\$ 13,059,505
13 Supplies	56,970	56,970	56,970	56,970	56,970
14 Controllable Assets	0	0	0	0	0
15 Purchased Services	278,480	278,480	278,480	278,480	278,480
16 Fixed Charges	19,250	19,250	19,250	19,250	19,250
17 Intergovernmental Support	0	0	0	0	0
18 Capital	0	0	0	0	0
19 Contingency	0	0	0	0	0
20 Recommended New Requests - One-Time	55,000				
21 Recommended New Requests - Ongoing	830,177	830,177	830,177	830,177	830,177
22 Total Expenditures and Transfers Out	\$ 14,299,382	\$ 14,244,382	\$ 14,244,382	\$ 14,244,382	\$ 14,244,382
23 Change In Fund Balance	0	0	0	0	0
24 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance Detail</u>					
25 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Restricted Fund Balance - Required Per Policy	0	0	0	0	0
27 Restricted Fund Balance - Available	0	0	0	0	0
28 Committed Fund Balance	0	0	0	0	0
29 Assigned Fund Balance	0	0	0	0	0
30 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Douglas County Government
2025 District Attorney - 23JD Fund Recommended New Requests

Division	Request Description	FTE	One-time Amount	Ongoing Amount	Off-Setting Revenues	Net Impact to Fund
28100	HB24-1355 Two (2) Additional Positions for Diversion	2.00		\$ 211,780	\$ (211,780)	\$ 0
28100	New Courtroom - Douglas County Four (4) Additional Positions	4.00	\$55,000	503,598	(558,598)	0
28100	Addition Merit Increase - .0075%			114,800	(114,800)	0
District Attorney - 23JD Fund Total		6.00	\$ 55,000	\$ 830,178	\$ (885,178)	\$ 0

DISTRICT ATTORNEY – 23JD FUND

\$55,000 One-Time and \$830,178 Ongoing; Offsetting revenue \$885,178

HB24-1355 Two (2) Additional Positions for Diversion – \$211,780 Ongoing; Offsetting Revenue \$211,780

HB24-1355 expands the Bridges Program by providing staffing for competency dockets and broadening its responsibilities, beyond restoration, to offer services for this population. This will extend the involvement of Diversion Case management services from implementation to dismissal of cases upon meeting the goals established in Diversion.

HB24-1355 in conjunction with SB24-006 provides a new population for Diversion. Specific cases previously facing dismissal can now be referred to Diversion. This will require new programming surrounding competency. New community partnerships will be identified, established, and managed throughout this off-ramp from the historical court approach taken in these cases. Initial staffing will focus on diversion therapists / case managers for the new workload.

New Courtroom – Douglas County Four (4) Additional Positions – \$55,000 One-Time and \$503,598 Ongoing; Offsetting revenue \$558,598

The Colorado Judicial Branch will be opening a new courtroom in Douglas County to support the criminal and civil dockets in 2025. The new courtroom requires the four full-time ongoing positions, two Deputy District Attorneys, one Investigator, and one Paralegal. In establishing a new courtroom, the timeframe for case resolution will be compacted to meet the benchmarks set in other jurisdictions.

Funding for both new requests is proportionately allocated between the three counties in the new 23rd Judicial District, Douglas, Elbert, and Lincoln Counties. Douglas County's portion is 91.8%, or \$812,589.

Additional Merit - .0075% – \$114,800 Ongoing; Offsetting revenue \$114,800

Additional budget of \$114,800 is being appropriated to fund the increase in annual merit needed for the 2025 budget.

An aerial photograph of a highway construction site. The image is split horizontally. The top half shows a dirt road on the left, a multi-lane highway with a yellow center line in the middle, and a railroad track on the right. The bottom half shows a dirt road on the left, a large white rectangular area in the middle, and a multi-lane highway with a yellow center line on the right. A green semi-transparent rectangle is overlaid on the top half of the image, containing the text 'Infrastructure Fund' and 'THIS FUND IS USED TO ACCOUNT FOR FUNDING FOR INFRASTRUCTURE PROJECTS WITHIN THE COUNTY.'

Infrastructure Fund

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

Construction on US Hwy 85.

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$28,785,741	\$558,645	\$13,956,610	\$13,956,610	\$ 416,637	\$ 0	\$ 0	\$ 0	\$ 0
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Licenses and Permits	0	0	0	0	0	0	0	0	0
4 Intergovernmental	13,362,267	0	0	0	0	0	0	0	0
5 Charges for Services	0	0	0	0	0	0	0	0	0
6 Fines and Forfeits	0	0	0	0	0	0	0	0	0
7 Earnings on Investments	0	0	0	0	0	0	0	0	0
8 Donations and Contributions	0	0	0	0	0	0	0	0	0
9 Other Revenues	0	0	0	0	0	0	0	0	0
10 Transfers In from General Fund	0	0	0	0	0	0	0	0	0
11 Total Revenues and Transfers In	\$ 13,362,267	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Expenditures by Function</u>									
12 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13 Supplies	0	0	0	0	0	0	0	0	0
14 Purchased Services	24,874	15,508	51,206	51,206	2,551	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.	27,895,132	300,008	0	0	220,000	0	0	0	0
18 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
19 Capital Outlay	271,393	243,129	126,500	126,500	194,086	0	0	0	0
20 Contingency	0	0	416,637	0	0	0	0	0	0
21 Transfers Out - Infrastructure Fund	0	0	13,362,267	13,362,267	0	0	0	0	0
22 Recommended New Requests - One-Time	0	0	0	0	0	0	0	0	0
23 Total Expenditures and Transfers Out	\$ 28,191,398	\$ 558,645	\$ 13,956,610	\$ 13,539,973	\$ 416,637	\$ 0	\$ 0	\$ 0	\$ 0
24 Change In Fund Balance	(14,829,131)	(558,645)	(13,956,610)	(13,539,973)	(416,637)	0	0	0	0
25 Ending Fund Balance	\$ 13,956,610	\$ 0	\$ 0	\$ 416,637	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance Detail</u>									
26 Nonspendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
27 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
28 Committed Fund Balance	13,956,610	0	0	0	0	0	0	0	0
29 Assigned Fund Balance	0	0	0	416,637	0	0	0	0	0
30 Ending Fund Balance	\$ 13,956,610	\$ 0	\$ 0	\$ 416,637	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Douglas County Government
2025 Infrastructure Fund Recommended New Requests

Division/ Project		Request Description	One-Time Amount	Ongoing Amount	2024 Encumbrances Re-appropriated in 2025	2024 Unspent Project Dollars Re-appropriated in 2025	Net Impact to Fund
Capital Improvement Projects							
801201		US 85 Improvements (Highlands Ranch Parkway / C-470)				\$ 144,743	\$ 144,743
801202		US 85 Improvements (Sedalia - Happy Canyon)				220,000	220,000
801203		Relocate West I-25 Frontage Road				49,343	49,343
801205		State Highway 83 Improvements				2,506	2,506
801208		Dams / Regulatory Watershed Infrastructure Project				45	45
Infrastructure Fund			\$0	\$0	\$0	\$416,637	416,637





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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 86,340,186	\$ 91,956,642	\$ 105,668,807	\$ 105,668,807	\$ 96,605,934	\$ 43,674,199	\$ 77,680,297	\$ 113,000,997	\$ 149,656,997
<u>Revenues</u>									
2 Taxes	\$ 42,689,818	\$ 43,212,360	\$ 43,212,360	\$ 42,946,200	\$ 44,045,200	\$ 45,172,398	\$ 46,312,800	\$ 47,482,200	\$ 48,681,360
3 Intergovernmental	12,076,449	0	624,652	375,221	0	0	0	0	0
4 Earnings on Investments	2,633,832	1,500,000	1,500,000	2,861,189	2,200,000	2,500,000	3,000,000	3,500,000	4,000,000
5 Other Revenues	3,303,759	0	2,361,844	3,405,030	0	0	0	0	0
6 Transfers In	0	0	0	0	0	0	0	0	0
7 Total Revenues and Transfers In	\$ 60,703,858	\$ 44,712,360	\$ 47,698,856	\$ 49,587,640	\$ 46,245,200	\$ 47,672,398	\$ 49,312,800	\$ 50,982,200	\$ 52,681,360
<u>Expenditures by Function</u>									
8 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9 Supplies	0	0	0	0	0	0	0	0	0
10 Controllable Assets	0	0	0	0	0	0	0	0	0
11 Purchased Services	3,660,422	0	2,948,000	2,948,000	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	27,917,727	39,089,002	41,048,953	40,796,253	12,594,300	12,916,300	13,242,100	13,576,200	13,918,900
17 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
18 Capital Projects/Re-Appropriation	9,297,088	66,472,127	5,305,858	5,305,858	58,832,635	0	0	0	0
19 Contingency	0	0	58,832,635	0	0	0	0	0	0
20 Transfers Out:									
21 To General Fund	500,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
22 To Infrastructure Fund	0	0	8,850,402	8,850,402	0	0	0	0	0
23 Total Transfers Out	500,000	750,000	9,600,402	9,600,402	750,000	750,000	750,000	750,000	750,000
24 Recommended New Requests - One-Time					27,000,000				
25 Total Expenditures and Transfers Out	\$ 41,375,237	\$ 106,311,129	\$ 117,735,848	\$ 58,650,513	\$ 99,176,935	\$ 13,666,300	\$ 13,992,100	\$ 14,326,200	\$ 14,668,900
26 Change In Fund Balance	19,328,621	(61,598,769)	(70,036,992)	(9,062,873)	(52,931,735)	34,006,098	35,320,700	36,656,000	38,012,460
27 Ending Fund Balance	\$ 105,668,807	\$ 30,357,873	\$ 35,631,815	\$ 96,605,934	\$ 43,674,199	\$ 77,680,297	\$ 113,000,997	\$ 149,656,997	\$ 187,669,457
<u>Fund Balance Detail</u>									
28 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
29 Restricted Fund Balance - Required Per Policy	59,202,121	4,671,236	4,671,236	5,158,764	4,824,520	4,967,240	5,131,280	5,298,220	5,468,136
30 Restricted Fund Balance - Available	46,466,686	25,686,637	30,960,579	91,447,170	38,849,679	72,713,057	107,869,717	144,358,777	182,201,321
31 Committed Fund Balance	0	0	0	0	0	0	0	0	0
32 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
33 Ending Fund Balance	\$ 105,668,807	\$ 30,357,873	\$ 35,631,815	\$ 96,605,934	\$ 43,674,199	\$ 77,680,297	\$ 113,000,997	\$ 149,656,997	\$ 187,669,457

Douglas County Government
2025 Road Sales and Use Tax Fund Recommended New Requests

Division / Project	Request Description	One-Time Amount	Ongoing Amount	2024 Encumbrances Re-Appropriated in 2025	2024 Unspent Project Dollars Re-Appropriated in 2025	Net Impact to Fund
800117	Contracted Maintenance - Concrete	\$ 4,000,000				\$ 4,000,000
800129	I-25 Frontage Road (Tomah-Dawson)			6,879,560	798,717	7,678,277
800131	Hess Road			500,000		500,000
800156	Hilltop Road (Reata-Singing Hills)	6,000,000		95,453	2,565,863	8,661,316
800163	Chambers Exit (Lincoln to Broadway)				1,000,000	1,000,000
800202	Bayou Gulch Road - Pradera to Scott				399,455	399,455
800205	C470 Trail over Yosemite Bridge			127,627	177,080	304,707
800262	Lincoln Avenue (Yosemite-Jordan)				88,000	88,000
800267	Waterton Road			26,821	2,347,836	2,374,657
800269	County Line Road / I-25 Operations				1,675,194	1,675,194
800296	C-470 Corridor Improvements				365,000	365,000
800308	US 85 Sterling Ranch			1,800,000	1,104,840	2,904,840
800314	Southwest Happy Canyon Emergency Access				2,401	2,401
800407	Structure Reviews				109,439	109,439
800414	Safe Streets & Roads				90,000	90,000
800423	Roxborough - US85 Southern Connector				45	45
800424	Jackson Creek Road over Plum Creek				52,053	52,053
800425	Dakan Road over West Plum Creek Bridge			65,000	219,633	284,633
800426	Havana / Lincoln Intersection			119,409	3,074	122,483
800431	Crystal Valley over Sellars Gulch				22,890	22,890
800434	Broadway / HRP Intersection			658,454	1,296,259	1,954,713
800437	Bridge Repair Projects	1,000,000		48,947	218,244	1,267,191
800438	Hess Road Bridge Repair	2,000,000			94,184	2,094,184
800455	US 85 Plum Creek PD				830,283	830,283
800461	County Line / CO to Phillips	4,500,000		2,971,968	12,342,025	19,813,993
800464	Pine Lane Improvements			950,000	558,893	1,508,893
800505	Happy Canyon / I25				102,505	102,505
800721	Crowfoot Valley Road Improvements				426	426
800770	Pine Drive Widening				2,569,160	2,569,160
800833	Traffic Signal and Intelligent Transportation Upgrades	2,000,000		140,000	4,736,654	6,876,654
800834	Traffic Engineering Studies			465,000		465,000
800854	Hazard Elimination / Congestion Management				758,758	758,758
800855	Highlands Ranch Transportation Improvements			115,475	27,739	143,214
800998	US Highway 85 Improvements			965,775	4,950,817	5,916,592
801015	Transportation Demand Management (TDM) Partnership Projects	500,000		72,000	28,000	600,000
801016	Douglas County Transit & Mobility Program	3,000,000			2,355,000	5,355,000
861562	CDOT HISP = Clark and Clarkson Signal				350,000	350,000
861563	CDOT HSIP - Delbert and Buck Conflict				80,000	80,000
861564	Perry Park Road Traffic Safety				266,581	266,581
861565	CDOT HRRR-Perry Park Rumbles				244,098	244,098
801017	US 85 / Titan Parkway Interchange	4,000,000				4,000,000
Road Sales & Use Tax Fund		\$ 27,000,000	\$0	\$ 16,001,489	\$ 42,831,146	\$ 81,832,635

ROAD SALES AND USE TAX FUND

\$27,000,000 One-Time

Contracted Road Maintenance - \$4,000,000 One-Time

Additional funding is needed for the Douglas County pavement management program, which includes maintaining a reliable transportation network. Budget will be used to improve and / or reconstruct existing paved roads as well as pave existing gravel roads that function as rural collector and arterial roads or serve as important detour routes. Budget will also be used to partner with other local agencies to help maintain a reliable roadway network throughout the County.

Hilltop Road (Legend High School to Alpine Drive) - \$6,000,000 One-Time

The requested funding is needed to widen and reconstruct the segment of Hilltop Road between Legend High School and Alpine Drive. The requested amount will allow Douglas County to begin construction for Phase 1 (Legend High School to Crest View Drive / Village Road) and continue to advance preconstruction activities (final design, right-of-acquisition, and utility relocates) for Phase 2 (Crest View Drive / Village Road to Alpine Drive). The 2025 anticipated construction start date is pending completion of the remaining right-of-way acquisitions and necessary utility relocations. The Phase 1 improvements will take approximately 18 to 24 months to complete.

Bridge Repair Projects - \$1,000,000 One-Time

The requested allocation is needed to make bridge repairs throughout Douglas County. The requested funds will be used for both preconstruction activities (survey and design) as well as

construction activities. Annual budget limitations allow for a limited number of bridge repair projects each year; and as our infrastructure continues to age, additional funds will be needed in future years. Projects are prioritized based on the biannual bridge inspections reports provided by the Colorado Department of Transportation (CDOT) as well as input from the Public Works staff.

Hess Road Bridge Repair - \$2,000,000 One-Time

This funding request will be utilized to make repairs to the bridge approach slabs and adjacent concrete pavement for the bridge that carries Hess Road over the Parker Water & Sanitation District's access road.

County Line / University to Broadway - \$4,500,000 One-Time

Funding request includes widening and reconstructing County Line Road between University Avenue and Broadway. County Line Road will be widened from one to two lanes in each direction. This project will also install a new traffic signal at the intersection with Clarkson Street and provide noise mitigation on the north side of County Line Road.

Since 2019, Douglas County has worked with the City of Littleton and the City of Centennial to advance the final design, acquire right-of-way, and prepare utility relocation design for a major waterline located within the project limits. Additionally, Denver Regional Council of Governments (DRCOG) selected this project to receive \$12.582 million of federal funding through the DRCOG Transportation Improvement Program (TIP) Subregion project selection process. All remaining project costs are the local agencies' responsibilities.

In 2024, Douglas County executed intergovernmental agreements with both Littleton and Centennial to fund the remaining

anticipated construction costs. The total construction cost is estimated to be over \$34 million (which is for budget planning purposes, and includes contingency funds, construction costs, and consultant engineering costs to provide project management, inspections, and material testing). Construction is slated to begin in the fall 2024 and additional funding is needed in FY 2025 for this multiyear construction project. The project will take approximately 18 to 24 months to complete.

Traffic Engineering Studies - \$2,000,000 One-Time

The additional funds will be used to construct new traffic signals, repair / replace existing traffic signals, as well as to improve and maintain the County's fiber communication network. Continued replacement of aging and outdated equipment is a top priority of the Douglas County Engineering team. Maintaining a reliable traffic communication network is a key part of our core infrastructure that allows for the advanced functionality of the traffic signal system.

Traffic Engineering staff has identified multiple locations of nonredundant, vulnerable fiber optic segments, which, if cut, would sever communication to various signalized corridors within the County, that would significantly affect traffic operations. A portion of these funds will allow the County to continue to move forward to close remaining traffic signal communication gaps as well as to implement intelligent transportation system (ITS) software and equipment which staff can utilize to further reduce congestion and improve traffic operations. Sterling Ranch is an emerging area requiring focus on improving communication and ITS coverage as development continues to occur.

Transportation Demand Management (TDM) Partnership Projects \$500,000 One-Time

Additional funding is needed to advance Transportation Demand Management (TDM) Partnership Projects, which will allow the County to provide a portion of the local agency matching funds needed to implement TDM strategies with other funding partners. Currently, there is an emphasis at the state and regional levels to reduce travel demand through implementing various TDM strategies. These TDM projects encompass a broad spectrum of strategies aimed at providing travelers choices in how, when, and if they travel. Municipalities and local metro districts are interested in providing transportation alternatives to reduce single-occupant vehicle trips. Many agencies have already begun offering transit programs, partnering with micro-mobility providers, and collaborating with employers, DRCOG, CDOT, Regional Transportation District (RTD), and the Denver South Transportation Management Association (TMA) to advance a variety of TDM solutions.

Douglas County Transit & Mobility Program - \$3,000,000 One-Time

This funding request supports the County's recent decision to accelerate additional transit and mobility projects, which includes advancing projects such as the "Link on Demand" project that recently expanded its services on the east side of I-25 into Meridian, south of Lincoln Avenue and, extending east to Peoria Street. Douglas County is working closely with representatives from the City of Castle Pines, the Town of Castle Rock, the City of Lone Tree, the Town of Parker, the Highlands Ranch Metro District, Arapahoe County, Denver South, and other stakeholder groups to advance projects identified in the integrated transit and multimodal feasibility study, which will identify short- and long-term needs and prioritize future projects. These new transit services will augment existing transit that is serving older adults

and the disabled by providing another option for riders and freeing up capacity for existing providers to focus on more critical trips such as doctors' appointments and hospital visits.

US 85 / Titan Parkway Interchange - \$4,000,000 One-Time

This funding request will be used for preconstruction activities to include completing updated traffic studies, screening interchange modification design alternatives, updating the National Environmental Policy Act (NEPA) environmental clearance documents and preparing the preliminary and final design associated with modifying the US 85 / Titan Parkway Interchange. Additionally, this project includes widening US 85 from four to six thru lanes between Titan Parkway and Highlands Ranch Parkway.

The County recognizes the importance of completing the proposed improvements to US 85 as this corridor plays a critical role as a regional north / south arterial highway in moving people, goods, and services. Many Douglas County constituents rely on US 85 for their daily commuting needs, and it is part of the National Highway System (NHS) and is also a National Freight Corridor. This roadway also plays a critical part in the I-25 incident management plan as it provides an alternate route should a major incident occur on I-25 that requires a closure or if there are significant traffic delays.

Douglas County has been partnering with CDOT to improve the US85 corridor since the early 2000s. In 2002, CDOT and FHWA approved the South I-25 / US Highway 85 Environmental Impact Statement (EIS) and Record of Decision (ROD) outlining a set of improvements to address transportation needs in the region for both the I-25 and US 85 corridors. In December 2016, the County completed a Planning and Environmental Linkage (PEL) Study that identified the need to improve the Titan / US 85 Interchange

because of planned development in the Chatfield Basin. Currently, Engineering staff anticipates construction will need to begin in FY 2029/30; and potential funding partners include CDOT and the developers in the Chatfield Basin.



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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 37,889,406	\$ 70,746,660	\$ 37,294,937	\$ 37,294,937	\$ 34,561,751	\$ 9,453,992	\$ 29,781,592	\$ 50,622,392	\$ 71,989,392
<u>Revenues</u>									
2 Taxes	\$ 19,210,418	\$ 19,445,600	\$ 19,445,600	\$ 19,325,808	\$ 19,820,400	\$ 20,327,600	\$ 20,840,800	\$ 21,367,000	\$ 21,906,700
3 Intergovernmental	3,303,906	0	0	0	0	0	0	0	0
4 Earnings on Investments	1,211,929	600,000	600,000	1,400,000	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	24,095,367	22,212,669	0	0	0	0	0
7 Total Revenues and Transfers In	\$ 23,726,252	\$ 20,045,600	\$ 44,140,967	\$ 42,938,477	\$ 20,420,400	\$ 20,827,600	\$ 21,340,800	\$ 21,867,000	\$ 22,406,700
<u>Expenditures by Function</u>									
8 Personnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Supplies	0	0	0	0	0	0	0	0	0
10 Controllable Assets	0	0	0	0	0	0	0	0	0
11 Purchased Services	6,198	0	0	0	0	0	0	0	0
12 Building Materials	0	0	0	0	0	0	0	0	0
13 Fixed Charges	0	0	0	0	0	0	0	0	0
14 Debt Issuance	0	0	0	0	0	0	0	0	0
15 Grants, Contributions, Indemnities	0	0	0	0	0	0	0	0	0
16 Intergovernmental Support	24,314,523	8,600,000	8,600,000	8,600,000	0	0	0	0	0
17 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
18 Capital Projects / Re-Appropriation	0	76,147,429	36,571,663	36,571,663	25,028,159	0	0	0	0
19 Contingency	0	0	25,028,159	0	0	0	0	0	0
20 Transfer Out - General Fund	0	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
21 Recommended New Requests - One-Time					20,000,000				
22 Total Expenditures and Transfers Out	\$ 24,320,721	\$ 85,247,429	\$ 70,699,822	\$ 45,671,663	\$ 45,528,159	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
23 Change In Fund Balance	(594,469)	(65,201,829)	(26,558,855)	(2,733,186)	(25,107,759)	20,327,600	20,840,800	21,367,000	21,906,700
24 Ending Fund Balance	\$ 37,294,937	\$ 5,544,831	\$ 10,736,082	\$ 34,561,751	\$ 9,453,992	\$ 29,781,592	\$ 50,622,392	\$ 71,989,392	\$ 93,896,092
<u>Fund Balance Detail</u>									
25 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Restricted Fund Balance - Required Per Policy	200,000	200,000	200,000	25,307,759	200,000	200,000	200,000	200,000	200,000
27 Restricted Fund Balance - Available	37,094,937	5,344,831	10,536,082	9,253,992	9,253,992	29,581,592	50,422,392	71,789,392	93,696,092
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
30 Ending Fund Balance	\$ 37,294,937	\$ 5,544,831	\$ 10,736,082	\$ 34,561,751	\$ 9,453,992	\$ 29,781,592	\$ 50,622,392	\$ 71,989,392	\$ 93,896,092

Douglas County Government
2025 Transportation Infrastructure Sales and Use Tax Fund Recommended New Requests

Project	Request Description	One-Time Amount	Ongoing Amount	2024 Encumbrances Re-appropriated in 2025	2024 Unspent Project Dollars Re-appropriated in 2025	Net Impact to Fund
801502	US 85 Improvements	\$0	\$0	\$ 2,000,000	\$0	\$ 2,000,000
801504	Pine Drive Corridor				8,160,379	8,160,379
801505	Lincoln Ave (Jordan to SH83)			9,000,000		9,000,000
801507	Safer Main Street Projects			650,000	1,441,276	2,091,276
801508	I25 / Lincoln Interchange				1,000,000	1,000,000
801510	Crowfoot Valley Road Widening			1,456,000	96,654	1,552,654
801511	Bridge Rehabilitation / Replacement Projects			1,000,000		1,000,000
801513	Happy Canyon / I25 Interchange				200,000	200,000
801514	Hilltop Road and Singing Hills Improvements	17,300,000				17,300,000
801517	Palmer Divide Road West of I25				1,850	1,850
801526	Grigs Road Improvement Project	700,000				700,000
861605	Colorado Bike Pedestrian Bridge - C-470	1,000,000			22,000	1,022,000
861606	Transit and Multimodal Study	1,000,000				1,000,000
Transportation Infrastructure Sales and Use Tax Fund		\$ 20,000,000	\$ 0	\$ 14,106,000	\$ 10,922,159	\$ 45,028,159

TRANSPORTATION INFRASTRUCTURE SALES AND USE TAX FUND

\$20,000,000 One-Time

Hilltop Road and Singing Hills Improvements - \$17,300,000 One-Time

Budget is being requested to widen and reconstruct the segment of Hilltop Road between Legend High School and Alpine Drive. Funding in 2025 will allow the County to begin construction for Phase 1 (Legend High School to Crest View Drive / Village Road) and continue to advance preconstruction activities (final design, right-of-acquisition, and utility relocates) for Phase 2 (Crest View Drive / Village Road to Alpine Drive). The 2025 anticipated construction start date is pending completion of the remaining right-of-way acquisitions and necessary utility relocations. The Phase I improvements will take approximately 18 to 24 months to construct.

Grigs Road Improvement Project - \$700,000 One-Time

Additional funds are needed to advance preconstruction activities (supplemental survey, subsurface utility engineering, preliminary and final design, right-of-way acquisition, and utility relocates) for improving Grigs Road from Daniels Park Road to Valley Brook Circle. The project involves paving this remaining segment of Grigs Road and making geometric and other safety improvements as well as adding a multiuse trail. Construction funding will be needed in 2026 or later.

Colorado Bike Pedestrian Bridge - C-470 - \$1,000,000 One-Time

Denver Regional Council of Governments (DRCOG) has selected this project to receive \$550,000 of federal funding through the DRCOG Transportation Improvement Program (TIP) to advance preconstruction activities. Douglas County funds will be used for surveying, subsurface utility engineering, National Environmental Policy Act (NEPA) environmental clearances, right-of-way

acquisition, and utility relocates associated with constructing a multiuse trail on the east side of Colorado Blvd. which requires providing a new bicycle / pedestrian bridge over C-470. The County anticipates pursuing construction funding from DRCOG, and other grant opportunities. Construction can begin as early as FY 2028 if the County is successful in securing additional funds.

Transit and Multimodal Study - \$1,000,000 One-Time

Recently, DRCOG selected this project to receive \$500,000 of federal funding through the DRCOG TIP project for preparing an integrated transit and multimodal feasibility study. Additionally, DRCOG allocated an additional \$2,250,000 to assist Douglas County in implementing one or more pilot projects. As part of this project, Douglas County is working closely with representatives from the City of Castle Pines, the Town of Castle Rock, the City of Lone Tree, the Town of Parker, the Highlands Ranch Metro District, Arapahoe County, Denver South, and other stakeholder groups to complete an integrated transit and multimodal feasibility study, which will identify short- and long-term needs and prioritize potential pilot projects. This funding will be used to meet the local match requirements of the DRCOG grant, sustain service areas that were recently expanded, and implement cost effective projects that help people move more easily and efficiently, including to and from jobs, doctor's appointments, hospitals, pharmacies, businesses, schools, etc.

A photograph of the Douglas County Justice Center building, a multi-story brick structure. In the foreground, three flagpoles stand on a green lawn. The leftmost pole flies the United States flag. The middle pole flies the Colorado state flag. The rightmost pole flies a blue flag with a yellow sun emblem. The sky is blue with scattered white clouds. A green semi-transparent box is overlaid on the left side 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 CHRISTENSEN JUSTICE CENTER AND RELATED FACILITIES.

Flags flying outside Douglas County Justice Center.

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 29,355,836	\$ 14,262,107	\$ 21,602,586	\$ 21,602,586	\$ 7,856,607	\$ 4,531,160	\$ 3,954,648	\$ 3,250,101	\$ 2,614,831
<u>Revenues</u>									
2 Taxes	\$ 26,681,135	\$ 27,007,725	\$ 27,007,725	\$ 26,841,400	\$ 27,528,250	\$ 28,232,700	\$ 28,945,500	\$ 29,676,300	\$ 30,425,900
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Charges for Services	70,005	0	0	45,775	0	0	0	0	0
5 Earnings on Investments	601,329	400,000	400,000	500,000	300,000	200,000	100,000	200,000	100,000
6 Other Revenues	40,000	0	0	0	0	0	0	0	0
7 Total Revenues and Transfers In	\$ 27,392,469	\$ 27,407,725	\$ 27,407,725	\$ 27,387,175	\$ 27,828,250	\$ 28,432,700	\$ 29,045,500	\$ 29,876,300	\$ 30,525,900
<u>Expenditures by Function</u>									
8 Supplies	\$ 88,396	\$ 0	\$ 54,500	\$ 54,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9 Controllable Assets	24,755	261,000	122,000	122,000	210,000	0	0	0	0
10 Purchased Services	201,572	0	73,609	73,609	0	0	0	0	0
11 Fixed Charges	393,084	471,891	485,391	485,391	547,747	570,063	598,147	628,795	642,737
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	5,492	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	6,381,880	6,821,537	12,882,624	12,882,624	400,000	0	0	0	0
17 Contingency	0	250,000	216,630	216,630	100,000	150,000	150,000	150,000	150,000
18 Transfers Out:									
19 To General Fund	28,050,540	27,452,725	27,452,725	27,286,400	27,528,250	28,232,749	28,945,500	29,676,375	30,425,850
20 Total Transfers Out	28,050,540	27,452,725	27,452,725	27,286,400	27,528,250	28,232,749	28,945,500	29,676,375	30,425,850
21 Recommended New Requests - One-Time					2,154,800				
22 Recommended New Requests - Transfer Out to General Fund - One Time					156,500				
23 Recommended New Requests - Transfer Out to General Fund - Ongoing					44,400	44,400	44,400	44,400	44,400
24 Total Expenditures and Transfers Out	\$ 35,145,719	\$ 35,269,153	\$ 41,299,479	\$ 41,133,154	\$ 31,153,697	\$ 29,009,212	\$ 29,750,047	\$ 30,511,570	\$ 31,274,987
25 Change In Fund Balance	(7,753,250)	(7,861,428)	(13,891,754)	(13,745,979)	(3,325,447)	(576,512)	(704,547)	(635,270)	(749,087)
26 Ending Fund Balance	\$ 21,602,586	\$ 6,400,679	\$ 7,710,832	\$ 7,856,607	\$ 4,531,160	\$ 3,954,648	\$ 3,250,101	\$ 2,614,831	\$ 1,865,744
<u>Fund Balance Detail</u>									
27 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
28 Restricted Fund Balance - Required Per Policy	6,064,694	3,498,403	3,498,403	4,694,806	3,329,312	3,527,847	3,529,870	3,716,687	3,042,600
29 Restricted Fund Balance - Available	15,537,892	2,902,276	4,212,429	3,161,801	1,201,848	426,801	(279,769)	(1,101,856)	(1,176,856)
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
32 Ending Fund Balance	\$ 21,602,586	\$ 6,400,679	\$ 7,710,832	\$ 7,856,607	\$ 4,531,160	\$ 3,954,648	\$ 3,250,101	\$ 2,614,831	\$ 1,865,744

Douglas County Government
2025 Justice Center Sales and Use Tax Fund Recommended New Requests

Division / Project		Request Description	One-Time Amount	Ongoing Amount
33210	Justice Center Operating Transfer		\$ 156,500	\$ 44,400
Justice Center Security Improvements				
33215	Security Equipment - Camera Upgrade / Replacements		245,200	
Interior Office Improvements				
33215	Carpet Replacement	108,100		
33215	Information Technology Cubicle Furniture Replacements	58,500		
33215	Patrol Briefing Room Wall Dividers	42,500		
33215	Court Security Office Remodel	153,000		
		Subtotal - Office Improvements	362,100	
Internal Building Maintenance				
33215	Liebert Building Automation System Upgrade	137,000		
33220	Radio Site Capacity Upgrade and Expansion	635,000		
33215	Uninterruptible Power Supply (UPS) Replacement - Dispatch	137,500		
33215	Muffin Monster Replacement	22,000		
33220	Consolette Replacements - Highlands Ranch Substation	31,000		
33215	Evidence Tech Shelving Control Upgrade	130,000		
33215	Electric Fire Pum Control Upgrades	100,000		
		Subtotal - Internal Building Maintenance	1,192,500	
External Building Maintenance				
33215	Roof Replacement - Phase V of VIII	299,000		
33215	Parking Lot / Garage Resurfacing	56,000		
		Subtotal - External Building Maintenance	355,000	
Justice Center Sales and Use Tax Fund Total			\$ 2,311,300	\$ 44,400

JUSTICE CENTER SALES AND USE TAX FUND

\$2,311,300 One-Time; \$44,400 Ongoing

Justice Center Fund Operating Transfer - \$156,500 One-Time; \$44,400 Ongoing

The budget includes an operating transfer from the Justice Center Sales and Use Tax Fund of \$200,900 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.

JUSTICE CENTER SECURITY IMPROVEMENTS

Security Equipment - Camera Upgrades / Replacements \$245,200 One-Time

- Security Equipment – Camera Replacements \$151,800 One-Time

The budget includes \$151,800 one-time funding to replace cameras within the Justice Center facility, covering the Coroner, Sheriff, and all court areas. The current camera models are being discontinued, and once they fail, staff will no longer be able to make repairs due to the unavailability of parts. Replacing these cameras is crucial to ensure continuous monitoring of the Justice Center, thereby maintaining the safety and security of both the officers and the inmate population.

- Security Equipment – Jail Access Control upgrade \$45,000 One-Time

The budget includes \$45,000 one-time funding for the replacement of all access control panels in the jail, which

are currently discontinued models. These existing panels cannot be repaired if they malfunction, making their replacement crucial. Ensuring the installation of new, functional access control panels is essential to maintain the safety and security of the facility and staff.

- Security Equipment – Security Component Replacements - \$18,400 One-Time

The budget includes \$18,400 for security system component replacements for the Justice Center. Request allows the County to maintain an inventory of essential parts, ensuring that any immediate needs for replacement or repair can be promptly addressed. Additional budget would address risks in the Justice Center, such as doors not locking and malfunctioning card readers and cameras.

- Security Equipment – Extra Camera Licenses \$30,000 One-Time

\$30,000 additional budget is needed for camera licenses for the Justice Center's camera server. The request will enable the Justice Center to transfer cameras that currently reside on the County servers to its own system.

INTERIOR OFFICE IMPROVEMENTS

Carpet Replacement - \$108,100 One-Time

The budget includes \$108,100 to replace tattered, split, and fraying carpet in the Community Justice Services and Emergency Management offices. The existing carpet is in poor condition, creating significant tripping hazards that pose a risk to staff and visitors. Replacing the carpet is essential to ensure a safe and professional environment within these critical offices.

Information Technology Cubicle Furniture Replacements - \$58,500 One-Time

The budget includes \$18,500 for the replacement of 26-year-old cubicles and purchase new ergonomic furniture. The current workspace lacks ergonomic design, making it inefficient and

uncomfortable for the IT staff. Upgrading to modern, ergonomic furniture is essential to create a more efficient and comfortable work environment.

Patrol Briefing Room Wall Dividers - \$42,500 One-Time

The budget includes \$42,500 to replace the wall panels in the patrol briefing room. The patrol briefing room is a critical space for the Sheriff's Department operations, serving as the hub for daily briefings, and coordination of law enforcement activities. Replacing the worn-out panels is essential to maintain a functional and professional environment that supports the department's operational efficiency and effectiveness.

Court Security Office Remodel - \$153,000 One-Time

\$153,00 of budget is being requested for the remodeling of the current court security on the third floor of the Justice Center. The existing space is designed to support five deputies and lacks the capacity for expansion. With the establishment of the new 23rd Judicial District, there is an anticipated increase in the number of staff required for court security. Remodeling the existing space is essential to accommodate this projected staff increase, ensuring that the facility can effectively support the enhanced security needs.

INTERNAL BUILDING MAINTENANCE

Liebert Building Automation System Upgrade - \$137,000 One-Time

The budget includes \$137,000 to upgrade the fan-powered variable air volume box hardware in the building automation system. This request upgrades the hardware on eighty-seven units located on the second and third floors. The existing hardware has reached the end of its life cycle and is no longer available for replacement. Upgrading to the new hardware is essential to ensure the continued, uninterrupted operation of the HVAC system, maintaining optimal indoor air quality and comfort levels throughout the building

Radio Site Capacity Upgrade and Expansion - \$635,000 One-Time

- Radio Equipment – DAS / BDA System Replacement \$185,000 One-Time

The budget includes \$185,000 one-time funding to replace the Justice Center DAS / BDA system. The local jail and court repeaters feed directly into the system and cannot function without it. For most of the Justice Center, this system is the only way the primary radio system works within the building. Due to two significant equipment failures, the system now lacks spare parts and replacement parts are unavailable. This is a vital piece of life and safety equipment at the Justice Center.

- Radio Equipment – Radio Site Capacity Expansion - \$450,000 One-Time

The budget includes \$450,000 one-time funding to expand busies radio capacity. This expansion is critical as the North Simulcast Cell radio sites are nearing 300 busies per month, a threshold that has previously led to communication breakdowns during major incidents due to system overloading. Given the physical space constraints, the only viable solution is to integrate TDMA software into the repeater channels at all six radio sites comprising the North Simulcast Cell. Without this expansion, there is a significant risk that communications could be severely impaired during a major incident, potentially compromising response efforts and safety.

Uninterruptible Power Supply (UPS) Replacement - Dispatch - \$137,500 One-Time

\$137,500 of additional funding is necessary to procure UPS batteries for the Dispatch Central Computer Room. The batteries are to be replaced every four years and are scheduled for replacement to avoid equipment damage and interruptions to their operations.

Muffin Monster Replacement - \$22,000 One-Time

Funding of \$22,000 is needed to replace the Justice Center Sewage Grinder. The grinder is an essential part of the sanitary and wastewater system that protects local ecological systems. Replacement of the system is needed to prevent blockages within the system.

Consolette Replacements – Highlands Ranch Substation - \$31,000 One-Time

The budget includes \$31,000 one-time funding to replace the two existing Highlands Ranch Substation radio desk consolettes. These units are integral to the facility's radio system but have not received support from Motorola for several years, and spare parts are no longer available. Replacing these outdated consolettes is essential to maintain the functionality of the radio system, thereby ensuring the safety of both the public and staff within the facility.

Evidence Tech Shelving System Control Upgrade - \$130,000 One-Time

\$130,000 additional budget is needed to upgrade the current evidence storage shelving system. The electrical components are beginning to fail. If the system is not upgraded, it could lead to delays in storing and releasing evidence, thereby impacting the operations of the Sheriff's Department and the courts. Upgrading the shelving system is essential to ensure the timely and efficient handling of evidence, maintaining the integrity and functionality of the evidence management process.

Electric Fire Pump Control Upgrades - \$100,000 One-Time

The budget includes \$100,000 to replace the existing outdated fire pump controller and jockey pump panel at the Justice Center. The current equipment is no longer supported, and repair parts are either unavailable or obsolete. Replacing these critical components is essential to preventing potential safety issues,

ensuring the fire suppression system remains fully operational and reliable in case of an emergency.

EXTERNAL BUILDING MAINTENANCE

Roof Replacement Phase V of VII - \$299,000 One-Time

The roof replacement at the Justice Center is expected to last eight years. The existing 22-year-old roof is being replaced with modern roofing products, to prevent costly leaks.

Parking Lot / Garage Resurfacing - \$56,000 One-Time

The budget includes \$56,000 for the mill and overlay of the north side parking lot of the Highlands Ranch Substation. It has been 14 years since the parking lot was built, and it now requires new asphalt to prevent further deterioration. Without this upgrade, the aging asphalt will continue to degrade, leading to potholes and increased maintenance costs. These issues can cause significant damage to both public and County vehicles.



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.

Paddle boarder and kayaks on Rueter-Hess Reservoir.

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

	2023 Audited Budget	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 0	\$ 2,257,234	\$ 2,313,518	\$ 2,313,518	\$ 1,932,545	\$ 1,700,610	\$ 1,890,074	\$ 2,073,331	\$ 2,269,162
<u>Revenues</u>									
2 Intergovernmental	\$ 2,413,628	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000
3 Charges for Services	33,076	30,000	30,000	32,000	32,000	37,000	42,000	47,000	52,000
4 Earnings on Investments	33,049	15,000	15,000	59,603	50,000	40,000	40,000	50,000	50,000
5 Other Revenues	0	0	0	0	0	0	0	0	0
6 Transfer-In Parks & Open Space Fund	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
7 Total Revenues and Transfers In	\$ 2,729,753	\$ 915,000	\$ 915,000	\$ 961,603	\$ 952,000	\$ 947,000	\$ 952,000	\$ 967,000	\$ 972,000
<u>Expenditures by Function</u>									
8 Personnel	\$ 356,015	\$ 721,476	\$ 721,476	\$ 721,476	\$ 656,315	\$ 656,315	\$ 665,211	\$ 665,211	\$ 665,211
9 Supplies	7,879	5,000	16,600	16,600	5,600	5,000	5,000	5,000	5,000
10 Controllable Assets	0	0	0	0	0	0	0	0	0
11 Purchased Services	40,383	53,000	53,000	53,000	0	0	0	0	0
12 Building Materials	0	0	0	0	0	0	0	0	0
13 Fixed Charges	11,958	16,500	16,500	16,500	44,020	46,221	48,532	50,959	53,507
14 Intergovernmental Support	0	0	0	0	0	0	0	0	0
15 Capital	0	0	535,000	535,000	0	0	0	0	0
16 Contingency	0	50,000	50,000	0	50,000	50,000	50,000	50,000	50,000
17 Recommended New Requests - One-Time					428,000				
18 Total Expenditures and Transfers Out	\$ 416,235	\$ 845,976	\$ 1,392,576	\$ 1,342,576	\$ 1,183,935	\$ 757,536	\$ 768,743	\$ 771,170	\$ 773,718
19 Change In Fund Balance	2,313,518	69,024	(477,576)	(380,973)	(231,935)	189,464	183,257	195,830	198,282
20 Ending Fund Balance	\$ 2,313,518	\$ 2,326,258	\$ 1,835,942	\$ 1,932,545	\$ 1,700,610	\$ 1,890,074	\$ 2,073,331	\$ 2,269,162	\$ 2,467,444
<u>Fund Balance Detail</u>									
21 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Restricted Fund Balance - Required Per Policy	170,681	81,000	81,000	81,000	81,000	81,000	81,000	81,000	81,000
23 Restricted Fund Balance - Available	2,142,837	2,245,258	1,754,942	1,851,545	1,619,610	1,809,074	1,992,331	2,188,162	2,386,444
24 Committed Fund Balance	0	0	0	0	0	0	0	0	0
25 Ending Fund Balance	\$ 2,313,518	\$ 2,326,258	\$ 1,835,942	\$ 1,932,545	\$ 1,700,610	\$ 1,890,074	\$ 2,073,331	\$ 2,269,162	\$ 2,467,444

Douglas County Government
2025 Rueter-Hess Recreational Area Fund Recommended New Requests

Division / Project	Request Description	One-Time Amount	Ongoing Amount
47100	E-Bikes for Park Rangers	\$ 3,500	
47100	Rental Boats	29,500	
47100	New Vehicle - Ford F-250	60,000	
850900	Fishery Management	60,000	
850901	Recreation Dock - Phase II	200,000	
850902	Trailhead Planning - Hess Road	25,000	
850902	Trailhead Improvements - Incline	50,000	
Rueter-Hess Recreational Area Fund		\$ 428,000	\$ 0

RUETER-HESS RECREATION FUND

\$428,000 One-Time

E-Bikes – Park Rangers - \$3,500 One-Time

New budget for the purchase of (1) electric-bike for park rangers assigned to the Rueter-Hess recreational property. The Rueter-Hess trail system is ideally suited for e-bike patrol and allows for a cost-effective, efficient way to engage the public.

Rental Boats - \$29,500 - One-Time

One-time request to purchase (2) pedal pontoon boats and two rowboats. Only hand-launched watercraft are allowed at the reservoir, and equipment has proven to be a popular addition to the water-sport activities offered on the property.

New Vehicle Ford F-250 - \$60,000 - One-Time

\$60,000 is being requested to purchase one new Ford F-250 for Rueter-Hess Rangers. The Rangers require reliable vehicles to provide customer service and public safety.

Fishery Management - \$60,000 - One-Time

Budget is needed to secure specialized services necessary to support Rueter-Hess Game Fishing as well as protect natural resources at the property. Items include fishery management and stocking of appropriate fish at the reservoir.

Recreation Dock – Phase II \$200,000 - One-Time

Rueter-Hess Reservoir's natural shoreline is rugged and unimproved, resulting in difficult and, at times, hazardous conditions that limit access to shoreline fishing and water-

based recreation. Currently, the public must walk through mud and vegetation on the shoreline to access the water for recreation and sport fishing. This budget is need to complete Phase II of the recreation dock and eliminate this inconvenience.

Trailhead Planning – Hess Road - \$25,000 One-Time

As residential development surrounding the Rueter-Hess property continues to expand, additional trailhead planning is needed to keep pace with the anticipated growth in visitation. In 2023, the Rueter-Hess Incline Trailhead was the fourth-busiest trailhead in Douglas County; thus, the Rueter-Hess advisory board has authorized an additional master plan support of \$25,000.

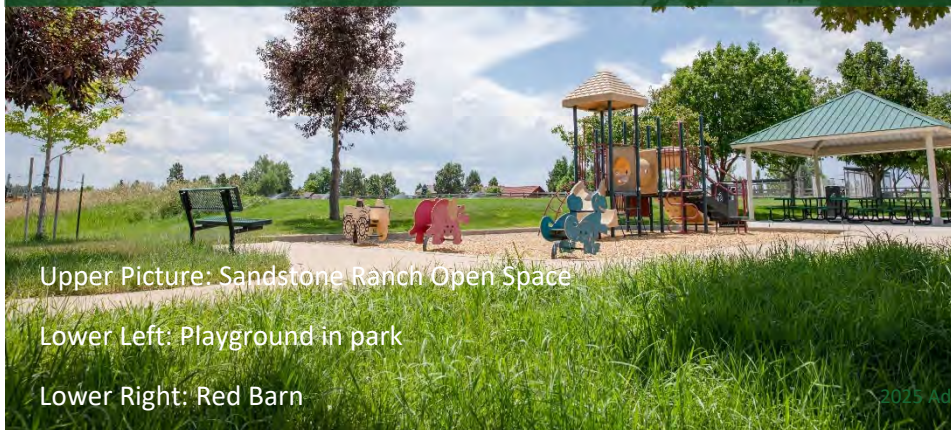
Trailhead Improvements – Incline - \$50,000 One-Time

\$50,000 of one-time budget is being requested for Incline Trailhead improvements. The Incline Trailhead is a popular destination for day use and special events. Additionally, the Parker Water and Sanitation District (PWSD) intends to construct a waterwise demonstration garden near the Incline Trailhead. Staff believes coordinating this project with the PWSD will enable both areas to function as a combined amenity that can better serve the community at large.



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.



Upper Picture: Sandstone Ranch Open Space

Lower Left: Playground in park

Lower Right: Red Barn



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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 33,822,255	\$ 42,712,949	\$ 49,512,339	\$ 49,512,339	\$ 45,258,195	\$ 56,382,910	\$ 67,774,629	\$ 79,539,994	\$ 91,688,055
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 18,143,174	\$ 18,365,254	\$ 18,365,254	\$ 18,252,152	\$ 18,719,209	\$ 19,198,269	\$ 19,682,940	\$ 20,179,935	\$ 20,689,578
3 <i>Intergovernmental</i>	0	0	381,060	381,060	0	0	0	0	0
4 <i>Charges for Services</i>	61,026	25,000	25,000	15,000	25,000	25,000	25,000	25,000	25,000
5 <i>Earnings on Investments</i>	1,985,141	400,000	400,000	2,100,000	400,000	300,000	300,000	300,000	300,000
6 <i>Other Revenues</i>	294,919	85,000	85,000	122,080	85,000	85,000	85,000	85,000	85,000
7 <i>Transfer In</i>									
8 <i>Parks Sales and Use Tax Fund</i>	5,886,615	0	0	0	0	0	0	0	0
9 <i>Debt Service</i>	91,815	0	0	0	0	0	0	0	0
10 <i>Total Transfers In</i>	<u>5,978,430</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 Total Revenues and Transfers In	<u>\$ 26,462,690</u>	<u>\$ 18,875,254</u>	<u>\$ 19,256,314</u>	<u>\$ 20,870,292</u>	<u>\$ 19,229,209</u>	<u>\$ 19,608,269</u>	<u>\$ 20,092,940</u>	<u>\$ 20,589,935</u>	<u>\$ 21,099,578</u>
<u>Expenditures by Function</u>									
12 <i>Personnel</i>	\$ 982,320	\$ 2,545,768	\$ 2,545,768	\$ 2,545,768	\$ 2,380,738	\$ 2,383,015	\$ 2,383,015	\$ 2,383,015	\$ 2,383,015
13 <i>Supplies</i>	153,828	595,330	595,330	595,330	423,330	423,330	423,330	423,330	423,330
14 <i>Controllable Assets</i>	1,166	12,000	12,000	12,000	0	0	0	0	0
15 <i>Purchased Services</i>	1,316,542	6,331,394	6,135,977	6,135,977	934,500	934,500	934,500	934,500	934,500
16 <i>Fixed Charges</i>	218,797	180,405	180,405	180,405	267,084	281,050	295,144	310,042	325,788
17 <i>Grants, Contributions, Indemnities</i>	0	2,810,000	8,310,000	8,310,000					
18 <i>Intergovernmental Support</i>	4,105,176	3,678,050	3,678,050	3,678,050	3,748,842	3,844,655	3,941,587	4,040,987	4,142,915
19 <i>Capital Outlay</i>	3,707,901	365,000	3,019,225	3,019,225	0	0	0	0	0
20 <i>Vehicle Replacements</i>	36,875	210,000	297,681	297,681	0	0	0	0	0
21 <i>Contingency</i>	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
22 <i>Transfers Out:</i>									
23 <i>Rueter Hess Recreation Area</i>	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
24 <i>Total Transfers Out</i>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</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>					0				
26 <i>Recommended New Requests - Ongoing</i>					0	0	0	0	0
27 Total Expenditures and Transfers Out	<u>\$ 10,772,606</u>	<u>\$ 17,077,947</u>	<u>\$ 25,124,436</u>	<u>\$ 25,124,436</u>	<u>\$ 8,104,494</u>	<u>\$ 8,216,550</u>	<u>\$ 8,327,575</u>	<u>\$ 8,441,874</u>	<u>\$ 8,559,547</u>
28 <i>Change In Fund Balance</i>	15,690,084	1,797,307	(5,868,122)	(4,254,144)	11,124,715	11,391,719	11,765,365	12,148,061	12,540,031
29 Ending Fund Balance	<u>\$ 49,512,339</u>	<u>\$ 44,510,256</u>	<u>\$ 43,644,217</u>	<u>\$ 45,258,195</u>	<u>\$ 56,382,910</u>	<u>\$ 67,774,629</u>	<u>\$ 79,539,994</u>	<u>\$ 91,688,055</u>	<u>\$ 104,228,086</u>
<u>Fund Balance Detail</u>									
30 <i>Non-spendable Fund Balance</i>	\$ 90	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
31 <i>Restricted Fund Balance - Required Per Policy</i>	777,783	12,061,186	2,245,753	2,245,753	875,449	886,655	897,758	909,187	920,955
32 <i>Restricted Fund Balance - Available</i>	48,734,466	32,449,070	41,398,464	43,012,442	55,507,461	66,887,974	78,642,236	90,778,868	103,307,131
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 Ending Fund Balance	<u>\$ 49,512,339</u>	<u>\$ 44,510,256</u>	<u>\$ 43,644,217</u>	<u>\$ 45,258,195</u>	<u>\$ 56,382,910</u>	<u>\$ 67,774,629</u>	<u>\$ 79,539,994</u>	<u>\$ 91,688,055</u>	<u>\$ 104,228,086</u>



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.

Someone playing basketball at a neighborhood park.

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 2,982,419	\$ 2,382,419	\$ 4,640,716	\$ 4,640,716	\$ 3,250,391	\$ 2,200,391	\$ 3,900,391	\$ 5,600,391	\$ 7,300,391
<u>Revenues</u>									
2 Intergovernmental	\$ 1,853,694	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
3 Earnings on Investments	109,277	50,000	50,000	155,000	100,000	100,000	100,000	100,000	100,000
4 Other Revenues	0	0	0	0	0	0	0	0	0
5 Total Revenues and Transfers In	\$ 1,962,971	\$ 1,450,000	\$ 1,450,000	\$ 1,555,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
<u>Expenditures by Function</u>									
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	0	0	0	0	0	0	0	0	0
12 Intergovernmental Support	300,000	0	0	0	0	0	0	0	0
13 Capital Outlay:									
14 Bluffs Regional Park	4,674	0	445,325	445,325	0	0	0	0	0
15 Macanta Regional Park	0	1,300,000	2,500,000	2,500,000	0	0	0	0	0
16 Contingency	0	0	0	0	0	0	0	0	0
17 Recommended New Requests - One-Time					2,750,000				
18 Total Expenditures and Transfers Out	\$ 304,674	\$ 1,300,000	\$ 2,945,325	\$ 2,945,325	\$ 2,750,000	\$ 0	\$ 0	\$ 0	\$ 0
19 Change In Fund Balance	1,658,297	150,000	(1,495,325)	(1,390,325)	(1,050,000)	1,700,000	1,700,000	1,700,000	1,700,000
20 Ending Fund Balance	\$ 4,640,716	\$ 2,532,419	\$ 3,145,391	\$ 3,250,391	\$ 2,200,391	\$ 3,900,391	\$ 5,600,391	\$ 7,300,391	\$ 9,000,391
<u>Fund Balance Detail</u>									
21 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Restricted Fund Balance - Required Per Policy	246,297	195,000	195,000	1,255,500	220,000	220,000	220,000	220,000	220,000
23 Restricted Fund Balance - Available	4,394,419	2,337,419	2,950,391	1,994,891	1,980,391	3,680,391	5,380,391	7,080,391	8,780,391
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
26 Ending Fund Balance	\$ 4,640,716	\$ 2,532,419	\$ 3,145,391	\$ 3,250,391	\$ 2,200,391	\$ 3,900,391	\$ 5,600,391	\$ 7,300,391	\$ 9,000,391

Douglas County Government
2025 Conservation Trust Fund Recommended New Requests

Division / Project	Request Description	One-Time Amount	Ongoing Amount
800600	Highlands Heritage Regional Park - Playground & Restroom Improvements	\$ 2,750,000	
Conservation Trust Fund Total		\$ 2,750,000	\$ 0

CONSERVATION TRUST FUND
\$2,750,000 One-Time

Highlands Heritage Regional Park - Construction Design and Engineering Services - \$2,750,000 One-Time

\$2,750,000 of funding is dedicated to the replacement of the main playground and the current restroom / concession building at Highlands Heritage Regional Park (HHRP). The main playground at HHRP was replaced and improved in 2002. Now, 22 years later, the playground structure has approached the end of its useful life. The new playground will be designed to create an inclusive space for all ages and abilities. In addition, the current restroom / concession building construction will include updated restrooms with heating for year-round use, multiple single-occupant restrooms, increased ADA accessibility, and enhanced privacy.



A photograph of a modern light rail station platform. In the background, a light rail train is stopped at the platform. Above the platform, there is a large, curved, metallic structure that appears to be part of the station's architecture. The sky is clear and blue. A green semi-transparent box is overlaid on the left side of the image, containing the title and a description of the fund.

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Revenues</u>									
2 Taxes	\$ 37,537	\$ 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 Total Revenues and Transfers In	\$ 37,537	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<u>Expenditures by Function</u>									
9 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 Supplies	0	0	0	0	0	0	0	0	0
11 Purchased Services	0	0	0	0	0	0	0	0	0
12 Fixed Charges	0	0	0	0	0	0	0	0	0
13 Intergovernmental Support	37,537	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 Total Expenditures and Transfers Out	\$ 37,537	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
19 Change In Fund Balance	0	0	0	0	0	0	0	0	0
20 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance Detail</u>									
21 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 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

The background image shows a landscape with a landfill site. In the foreground, there is a field of tall, green and yellow grass. In the middle ground, a white semi-truck is visible on a road. The background features rolling hills under a blue sky with scattered white clouds. A green semi-transparent rectangular box is overlaid on the left and center of the image, containing the title and description text.

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.

Flagstone sign at entrance to Sedalia Landfill.

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 94,490	\$30,670	\$ 6,417	\$ 6,417	\$ 157,095	\$ 132,095	\$ 107,095	\$ 82,095	\$ 57,095
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Charges for Services	47,147	60,000	60,000	159,728	85,000	85,000	85,000	85,000	85,000
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	275,950	275,950	0	0	0	0	0
8 Total Revenues and Transfers In	\$ 47,147	\$60,000	\$335,950	\$ 435,678	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
<u>Expenditures by Function</u>									
9 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 Supplies	0	0	0	0	0	0	0	0	0
11 Purchased Services	7,200	0	250,000	175,000	0	0	0	0	0
12 Fixed Charges	128,020	90,000	90,000	110,000	110,000	110,000	110,000	110,000	110,000
13 Intergovernmental Support	0	0	0	0	0	0	0	0	0
14 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
15 Capital Outlay	0	0	0	0	0	0	0	0	0
16 Contingency	0	0	0	0	0	0	0	0	0
17 Transfers Out - General Fund	0	0	0	0	0	0	0	0	0
18 Total Expenditures and Transfers Out	\$ 135,220	\$90,000	\$340,000	\$ 285,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
19 Change In Fund Balance	(88,073)	(30,000)	(4,050)	150,678	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
20 Ending Fund Balance	\$ 6,417	\$ 670	\$ 2,367	\$ 157,095	\$ 132,095	\$ 107,095	\$ 82,095	\$ 57,095	\$ 32,095
<u>Fund Balance Detail</u>									
21 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
23 Committed Fund Balance	0	0	0	0	0	0	0	0	0
24 Assigned Fund Balance	6,417	670	2,367	157,095	132,095	107,095	82,095	57,095	32,095
25 Ending Fund Balance	\$ 6,417	\$ 670	\$ 2,367	\$ 157,095	\$ 132,095	\$ 107,095	\$ 82,095	\$ 57,095	\$ 32,095



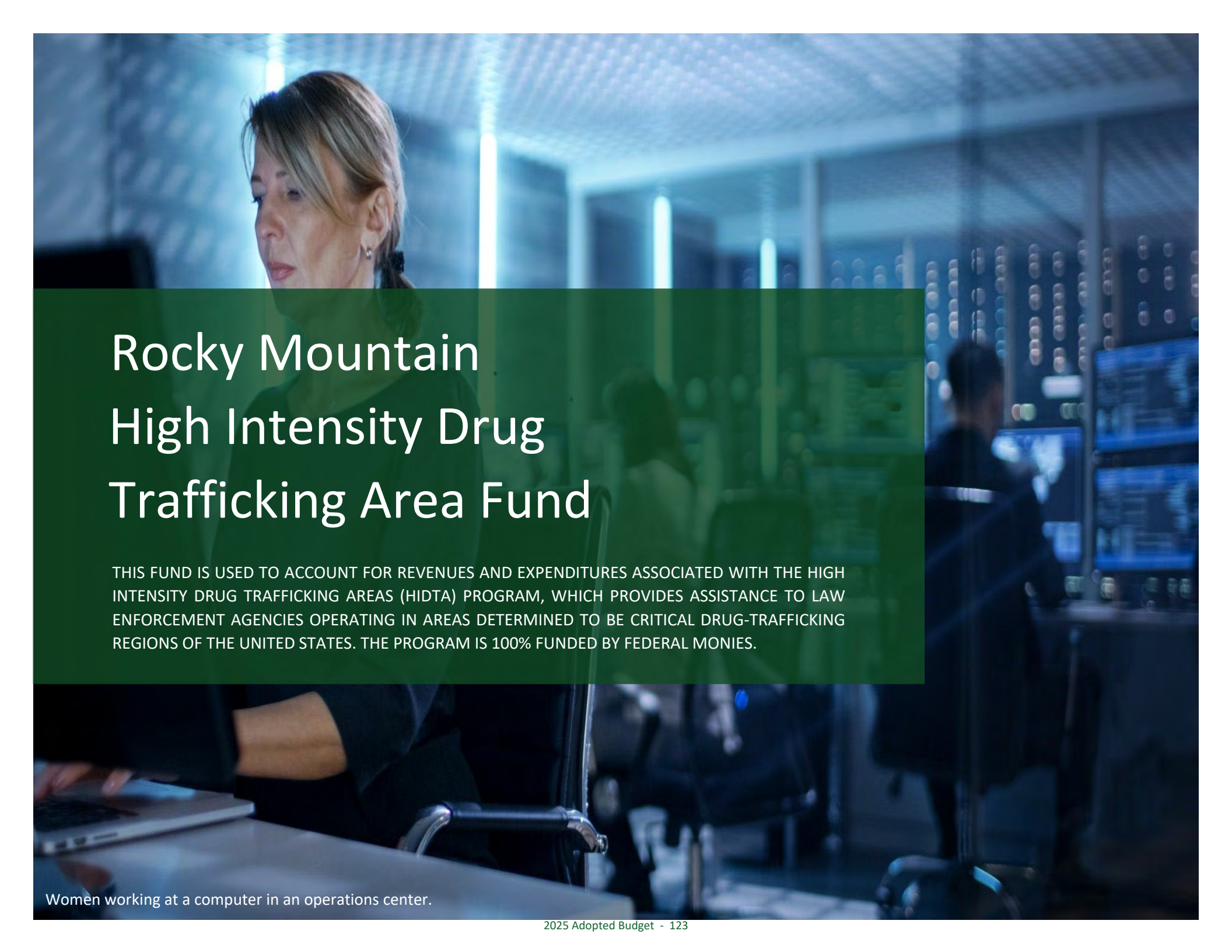
Woodmoor Mountain General Improvement District Fund

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.

Stone monument sign at entrance to Woodmoor Mountain subdivision.

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 43,351	\$ 6,379	\$ 54,323	\$ 54,323	\$ 94,829	\$ 7,059	\$ 7,059	\$ 7,059	\$ 7,059
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 36,158	\$ 37,900	\$ 37,900	\$ 37,410	\$ 39,320	\$ 41,300	\$ 43,400	\$ 45,600	\$ 47,900
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>	3,561	500	500	3,656	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 Total Revenues and Transfers In	<u>\$ 39,718</u>	<u>\$ 38,400</u>	<u>\$ 38,400</u>	<u>\$ 41,066</u>	<u>\$ 39,820</u>	<u>\$ 41,350</u>	<u>\$ 43,450</u>	<u>\$ 45,650</u>	<u>\$ 47,950</u>
<u>Expenditures by Function</u>									
9 <i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 <i>Supplies</i>	0	0	0	0	0	0	0	0	0
11 <i>Purchased Services</i>	28,250	40,000	40,000	0	127,000	40,730	42,800	44,970	47,240
12 <i>Fixed Charges</i>	496	560	560	560	590	620	650	680	710
13 <i>Contingency</i>	0	0	0	0	0	0	0	0	0
14 <i>Transfers Out</i>	0	0	0	0	0	0	0	0	0
15 Total Expenditures and Transfers Out	<u>\$ 28,746</u>	<u>\$ 40,560</u>	<u>\$ 40,560</u>	<u>\$ 560</u>	<u>\$ 127,590</u>	<u>\$ 41,350</u>	<u>\$ 43,450</u>	<u>\$ 45,650</u>	<u>\$ 47,950</u>
16 <i>Change in Fund Balance</i>	10,972	(2,160)	(2,160)	40,506	(87,770)	0	0	0	0
17 Ending Fund Balance	<u>\$ 54,323</u>	<u>\$ 4,219</u>	<u>\$ 52,163</u>	<u>\$ 94,829</u>	<u>\$ 7,059</u>	<u>\$ 7,059</u>	<u>\$ 7,059</u>	<u>\$ 7,059</u>	<u>\$ 7,059</u>
<u>Fund Balance Detail</u>									
18 <i>Non-spendable Fund Balance</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
19 <i>Restricted Fund Balance</i>	1,050	1,200	1,050	1,050	3,810	1,220	1,280	1,350	1,420
20 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
21 <i>Assigned Fund Balance</i>	53,273	3,019	51,113	93,779	3,249	5,839	5,779	5,709	5,639
22 Total Fund Balance	<u>\$ 54,323</u>	<u>\$ 4,219</u>	<u>\$ 52,163</u>	<u>\$ 94,829</u>	<u>\$ 7,059</u>	<u>\$ 7,059</u>	<u>\$ 7,059</u>	<u>\$ 7,059</u>	<u>\$ 7,059</u>

A woman with blonde hair is seen in profile, looking at a computer screen in a dimly lit operations center. The background shows rows of server racks and other people working at computers, creating a professional and technical atmosphere.

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.

Women working at a computer in an operations center.

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget
1 Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Revenues</u>					
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	2,569,137	1,208,943	4,915,870	4,915,870	1,104,204
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 Other Financing Sources	1,662,775	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Total Revenues and Transfers In	\$ 4,231,912	\$ 1,208,943	\$ 4,915,870	\$ 4,915,870	\$ 1,104,204
<u>Expenditures by Function</u>					
10 Personnel	\$ 1,061,450	\$ 917,977	\$ 1,442,677	\$ 1,442,677	\$ 1,048,294
11 Supplies	16,276	22,329	30,329	30,329	3,000
12 Controllable Assets	0	0	0	0	0
13 Purchased Services	1,043,568	172,180	1,080,622	1,080,622	24,260
14 Fixed Charges	55,214	71,557	147,740	147,740	2,250
15 Debt Service	171,810	0	0	0	0
16 Grants and Contributions	139,337	0	140,000	140,000	0
17 Capital Outlay	1,719,356	0	0	0	0
18 Contingency	0	0	2,049,602	2,049,602	1,500
19 Transfers Out - General Fund	24,900	24,900	24,900	24,900	24,900
20 Total Expenditures and Transfers Out	\$ 4,231,912	\$ 1,208,943	\$ 4,915,870	\$ 4,915,870	\$ 1,104,204
21 Change In Fund Balance	0	0	0	0	0
22 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance Detail</u>					
23 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
24 Restricted Fund Balance	0	0	0	0	0
25 Committed Fund Balance	0	0	0	0	0
26 Assigned Fund Balance	0	0	0	0	0
27 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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



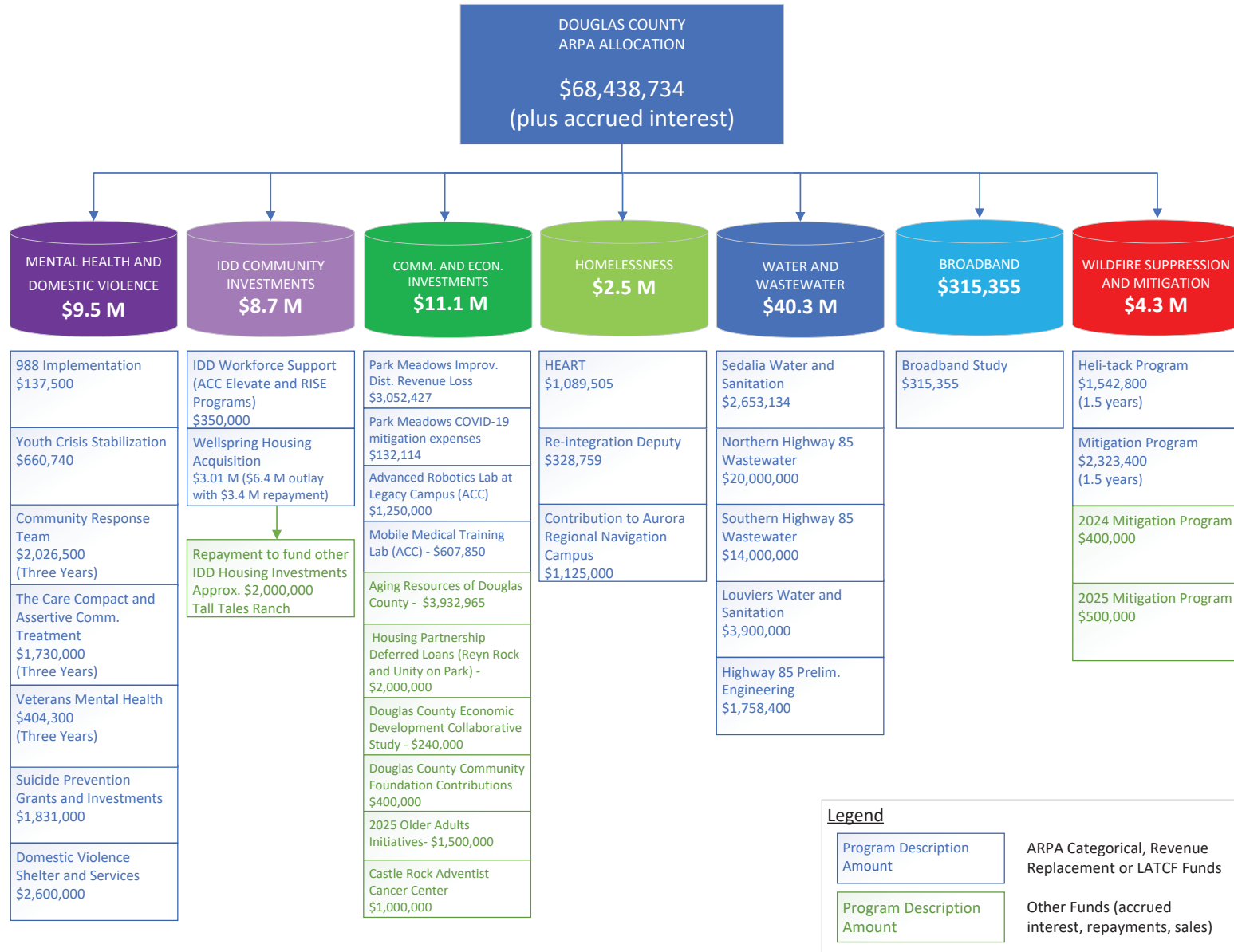
American Recovery Plan Act Fund

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

Large culvert under a road.

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 1,067,968	\$ 0	\$ 3,726,030	\$ 3,726,030	\$ 4,322,680	\$ 4,322,680	\$ 4,322,680	\$ 4,322,680	\$ 4,322,680
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	8,808,052	0	45,302,400	45,302,400	0	0	0	0	0
4 Earnings on Investments	2,979,501	0	1,810,045	2,250,000	0	0	0	0	0
5 Other Revenues	0	0	0	3,882,726	0	0	0	0	0
6 Total Revenues and Transfers In	\$ 11,787,553	\$ 0	\$ 47,112,445	\$ 51,435,126	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Expenditures by Function</u>									
7 Personnel	\$ 1,178,297	\$ 0	\$ 1,082,742	\$ 1,082,742	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8 Supplies	2,451	0	150	150	0	0	0	0	0
9 Controllable Assets	1,599	0	0	0	0	0	0	0	0
10 Purchased Services	1,998,009	0	7,738,401	7,738,401	0	0	0	0	0
11 Fixed Charges	0	0	0	0	0	0	0	0	0
12 Grants and Contributions	1,536,788	0	41,453,575	41,453,575	0	0	0	0	0
13 Intergovernmental Support Svcs.	0	0	326,963	326,963	0	0	0	0	0
14 Capital Outlay	4,412,346	0	236,644	236,644	0	0	0	0	0
15 Contingency	0	0	0	0	0	0	0	0	0
16 Transfers Out	0	0	0	0	0	0	0	0	0
17 Total Expenditures and Transfers Out	\$ 9,129,491	\$ 0	\$ 50,838,475	\$ 50,838,475	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
18 Change In Fund Balance	2,658,062	0	(3,726,030)	596,651	0	0	0	0	0
19 Ending Fund Balance	\$ 3,726,030	\$ 0	\$ 0	\$ 4,322,680	\$ 4,322,680	\$ 4,322,680	\$ 4,322,680	\$ 4,322,680	\$ 4,322,680
<u>Fund Balance Detail</u>									
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	3,726,030	0	0	4,322,680	4,322,680	4,322,680	4,322,680	4,322,680	4,322,680
23 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
24 Ending Fund Balance	\$ 3,726,030	\$ 0	\$ 0	\$ 4,322,680	\$ 4,322,680	\$ 4,322,680	\$ 4,322,680	\$ 4,322,680	\$ 4,322,680







Property Tax Relief Fund

THIS FUND IS USED TO ACCOUNT FOR PROPERTY TAXES COLLECTED AND DISPURSED FOR THE PURPOSES OF PROVIDING DOUGLAS COUNTY PROPERTY OWNERS WITH TAX RELIEF.

**Douglas County Government
Property Tax Relief Fund (Fund 297)
Fund Summary**

	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Revenues</u>								
2 Taxes	\$ 37,860,800	\$ 37,860,800	\$ 37,860,800	\$ 0	\$ 13,575,200	\$ 12,191,600	\$ 19,640,900	\$ 21,938,000
3 Earnings on Investments	400,000	400,000	400,000	0	0	0	0	0
4 Total Revenues and Transfers In	\$ 38,260,800	\$ 38,260,800	\$ 38,260,800	\$ 0	\$ 13,575,200	\$ 12,191,600	\$ 19,640,900	\$ 21,938,000
<u>Expenditures by Function</u>								
5 Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6 Controllable Assets	0	0	0	0	0	0	0	0
7 Purchased Services	155,320	155,320	155,320	0	0	0	0	0
8 Fixed Charges	38,105,480	38,105,480	38,105,480	0	13,575,200	12,191,600	19,640,900	21,938,000
9 Grants, Contributions, Indemnities	0	0	0	0	0	0	0	0
10 Total Expenditures and Transfers Out	\$ 38,260,800	\$ 38,260,800	\$ 38,260,800	\$ 0	\$ 13,575,200	\$ 12,191,600	\$ 19,640,900	\$ 21,938,000
11 Change In Fund Balance	0	0	0	0	0	0	0	0
12 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance Detail</u>								
13 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
14 Restricted Fund Balance	0	0	0	0	0	0	0	0
15 Committed Fund Balance	0	0	0	0	0	0	0	0
16 Assigned Fund Balance - Required Per Policy	0	0	0	0	0	0	0	0
17 Assigned Fund Balance - Available	0	0	0	0	0	0	0	0
18 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

A photograph of the Philip S. Miller Building, a multi-story brick structure with a stone base. The building features a balcony with a metal railing and a stone wall at the base with the words "DOUGLAS COUNTY" and "PHILIP S. MILLER BUILDING 100 THIRD STREET" inscribed on it. A green semi-transparent overlay covers the middle section of the image, containing the title and description text.

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.

Philip S. Miller Building.

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 5,372,188	\$ 3,464,000	\$ 3,904,485	\$ 3,904,485	\$ 2,548,556	\$ 1,515,106	\$ 1,515,106	\$ 1,515,106	\$ 1,515,106
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 <i>Other Revenues</i>	43,212	0	0	0	0	0	0	0	0
<i>Transfers In:</i>									
4 <i>From General Fund</i>	552,162	0	88,000	88,000	0	0	0	0	0
5 <i>Total Transfers In</i>	552,162	0	88,000	88,000	0	0	0	0	0
6 Total Revenues and Transfers In	\$ 595,374	\$ 0	\$ 88,000	\$ 88,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Expenditures by Function</u>									
7 <i>Supplies and Purchased Services</i>	\$267,395	\$0	\$149,729	\$149,729	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8 <i>Controllable Assets</i>	154,729	367,700	455,700	455,700	0	0	0	0	0
9 <i>Fixed Charges</i>	370	0	0	0	0	0	0	0	0
10 <i>Capital Improvements</i>									
11 <i>Other General Governmental Buildings</i>	391,461	403,000	403,000	403,000	0	0	0	0	0
12 <i>Fairgrounds Improvements</i>	106,300	68,500	68,500	68,500	0	0	0	0	0
13 <i>Health & Human Services - Improvements</i>	124,811	0	0	0	0	0	0	0	0
14 <i>Public Works Facilities - Improvements</i>	134,640	129,000	129,000	129,000	0	0	0	0	0
15 <i>Miller Building</i>	132,115	0	0	0	0	0	0	0	0
16 <i>Park Meadows Ctr. - Improvements</i>	73,000	20,000	20,000	20,000	0	0	0	0	0
17 <i>Wilcox Building - Improvements</i>	130,669	45,000	45,000	45,000	0	0	0	0	0
18 <i>Historic Preservation Property</i>	456,445	0	0	0	0	0	0	0	0
19 <i>Wilcox Basement Training</i>	91,142	0	0	0	0	0	0	0	0
20 <i>Moore Road Facility</i>	0	0	73,000	73,000					
21 <i>District 8 Capital Improvement</i>	0	620,000	540,000	100,000	0	0	0	0	0
22 <i>Total Capital Improvements</i>	1,640,583	1,285,500	1,278,500	838,500	0	0	0	0	0
23 <i>Recommended New Requests - One-Time</i>					1,033,450				
24 Total Expenditures and Transfers Out	\$ 2,063,077	\$ 1,653,200	\$ 1,883,929	\$ 1,443,929	\$ 1,033,450	\$ 0	\$ 0	\$ 0	\$ 0
25 <i>Change in Fund Balance</i>	(1,467,703)	(1,653,200)	(1,795,929)	(1,355,929)	(1,033,450)	0	0	0	0
26 Ending Fund Balance	\$ 3,904,485	\$ 1,810,800	\$ 2,108,556	\$ 2,548,556	\$ 1,515,106	\$ 1,515,106	\$ 1,515,106	\$ 1,515,106	\$ 1,515,106
<u>Fund Balance Detail</u>									
27 <i>Non-spendable Fund Balance</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
28 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
29 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
30 <i>Assigned Fund Balance - Required Per Policy</i>	50,000	50,000	50,000	1,083,450	50,000	50,000	50,000	50,000	50,000
31 <i>Assigned Fund Balance - Road & Bridge</i>	1,800,000	1,380,000	1,380,000	1,280,000	1,465,106	1,465,106	1,465,106	1,465,106	1,465,106
32 <i>Assigned Fund Balance - Available</i>	2,054,485	380,800	678,556	185,106	0	0	0	0	0
33 Ending Fund Balance	\$ 3,904,485	\$ 1,810,800	\$ 2,108,556	\$ 2,548,556	\$ 1,515,106	\$ 1,515,106	\$ 1,515,106	\$ 1,515,106	\$ 1,515,106

Douglas County Government
2025 Capital Expenditures Fund Recommended New Requests

Division / Project		Request Description	One-Time Amount	Ongoing Amount
Building Maintenance				
	33190	Floor-Covering Replacements	\$ 19,400	
	33190	Door Hardware Replacements	15,000	
	33190	Furniture and Equipment Replacement & Ergonomic Chairs	99,750	
	33190	Elections Security Camera Replacement	35,000	
	33190	CSU Building Automation System Upgrade	6,000	
	33300	Parker Yard Security Camera Upgrade	50,000	
	33400	CSU Security Component Upgrade	15,000	
	33600	Highlands Heritage Parks Administration Air Handler Replacmenet	53,000	
	Misc.	Countywide Building Security Component Upgrade	27,800	
<i>Subtotal - Building Maintenance</i>				320,950
Exterior Building Maintenance				
		Philip S. Miller / Park Meadows/ Wilcox Bldg. Uninterruptible Power Supply (UPS)		
	Misc.	Battery Replacements	\$ 33,500	
	33100	Philip S. Miller Parking Garage Concrete Repair	18,000	
	33100	Philip S. Miller Parking Garage Joint Repairs	7,000	
	33100	Philip S. Miller North Parking Lot Overlay	80,000	
	Misc.	Parking Lot Maintenance / Overlay - Countywide	100,000	
	33300	Castle Rock Car Wash Concrete Repair	20,000	
	33190	Exterior Building Maintenance - Countywide	27,500	
	33300 / 33600	Traffic Services / Park Meadows Fire Panel Replacement	26,500	
<i>Subtotal - Exterior Building Maintenance</i>				312,500
Fleet				
	33300	Plasma Cutter Replacement	\$ 10,000	
	33300	Light-Duty Mobile Lift Replacement	75,000	
<i>Subtotal - Fleet Maintenance and Improvements</i>				85,000

Douglas County Government
2025 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	\$	56,500	
33550	Furniture and Equipment Replacement		39,500	
33550	Fairgrounds Parking Lot Maintenance		28,000	
33550	Fairgrounds Security Camera Replacements		35,000	
33550	Fairgrounds Indoor Arena Bleacher Wall Panel Replacements		57,000	
33550	Fairgrounds Administration Office Remodel		18,000	
33550	Fairgrounds - Kirk Hall Floor Repair		49,500	
33550	Fairgrounds - Event Center Trash Can Replacement		9,000	
33550	Fairgrounds Floor Repair and Maintenance		22,500	
Subtotal - Fairgrounds Facilities Maintenance and Improvements			315,000	
Capital Expenditures Fund Total			\$ 1,033,450	\$ 0

CAPITAL EXPENDITURES FUND

\$1,033,450 One-Time

BUILDING MAINTENANCE

Floor-Covering Replacements - \$19,400 One-Time

\$19,400 of budget is allocated for replacing and repairing aging and worn carpet in various County facilities. The budget is critical as the current carpet poses significant tripping hazards, particularly where the seams have been glued. These hazards not only compromise the safety of staff and visitors by increasing the risk of accidents and injuries. By addressing these issues promptly, the County will ensure a safe environment for everyone.

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

The budget includes \$15,000 for door hardware replacements due to annual wear and tear. The request covers a variety of essential components, including door closers, lock sets, cylinder cores, door sweeps, and key blanks. Ensuring that doors function properly is crucial for maintaining the safety and security of County buildings and preventing vandalism.

Furniture and Equipment Replacement and Ergonomic Chairs - \$99,750 One-Time

The budget includes \$99,750 to replace furniture and equipment in County facilities as needed throughout the year. This expense covers a range of ergonomic furniture and supplies, enabling the Facilities department to address various requests on an “as needed” basis. These requests may include items such as desks, chairs, chair mats, keyboard trays, bookcases, filing cabinets, tables, and other miscellaneous office and staff necessities. By

providing ergonomic furniture, the budget aims to enhance the comfort, productivity, and well-being of County staff.

Elections Security Camera Replacement - \$35,000 One-Time

The budget includes \$35,000 for Elections security camera replacement. The current cameras are discontinued and can no longer be repaired, which will leave the facility unable to be monitored and create a security vulnerability.

CSU Building Automation System Upgrade - \$6,000 One-Time

The budget includes \$6,000 to upgrade the current CSU building automation system. The existing system has reached the end of its life and is no longer capable of supporting software updates. Upgrading to a new system is essential to maintaining a computerized, climate-controlled environment for both the public and staff. This upgrade will ensure that the building continues to provide a comfortable and efficient space for everyone who uses the facility.

Parker Yard Security Camera Replacement - \$50,000 One-Time

The budget includes \$50,000 for Parker Yard security camera replacement. The current cameras are discontinued and can no longer be repaired, which will leave the facility unable to be monitored and create a security vulnerability.

CSU Security Component Upgrade - \$15,000 One-Time

The new funding request includes \$15,000 to install an access control system to the building. This system will enhance security by providing detailed accountability for those who accesses the building, ensuring that only authorized personnel can enter.

Additionally, it will facilitate quicker access for employees and the Fire Department during emergencies.

Highland Heritage Parks Administration Air Handler Replacement - \$53,000 One-Time

The budget includes \$53,000 to replace the existing air handler at the Highland Heritage Parks Administration building. The current unit, which is 24 years old, has passed its expected lifespan of 15 - 20 years. Additionally, the refrigerant used in this unit is being phased out and is no longer manufactured. Over the past few years, the air handler has required major repairs, leading to frequent downtime and an inability to provide adequate cooling during the summer months. Replacing this outdated unit is essential to ensure reliable and efficient cooling for the building, thereby maintaining a comfortable environment for staff and the public.

Countywide Building Security Component Upgrade - \$27,800 One-Time

The budget includes \$27,800 for security system component replacements across all County buildings. This request will enable the County to maintain an inventory of essential parts, ensuring that any immediate needs for replacement or repair can be promptly addressed. Additionally, this budget will cover the costs associated with addressing critical security risks, such as malfunctioning door locks, card readers, and faulty cameras. By proactively managing these components, the County aims to enhance the overall security and safety of its buildings, ensuring that all systems function reliably and effectively.

EXTERIOR BUILDING MAINTENANCE

Philip S. Miller (PSM) / Wilcox / Park Meadows Center Uninterruptible Power Supply (UPS) Battery Replacements - \$33,500 One-Time

The budget includes \$33,500 to replace the Uninterruptible Power Supply (UPS) batteries for replacement on the PSM Building, (\$16,000), Wilcox Building (\$7,500), and Park Meadows Center (\$10,000). The replacement is critical to ensuring that no information is lost during a power outage. The UPS batteries, which are scheduled for replacement every four years, are being replaced to avoid interruptions to the operations of these facilities. Ensuring the timely replacement of these batteries is essential for maintaining the reliability and efficiency of the power supply systems in these buildings.

Philip S. Miller Parking Garage Concrete Repairs - \$18,000 One-Time

\$18,000 is needed for concrete repairs at the PSM parking garage entrance at 100 Third St. As the primary entry into the garage, the concrete is cracked from heavy vehicle use. The uneven concrete poses a public safety hazard, making the repairs essential to prevent potential accidents and ensure safe access for all users.

Philip S. Miller Garage Joint Repairs - \$7,000 One-Time

The budget includes \$7,000 to repair and replace the expansion joint material on the first and second levels of the PSM parking garage. Due to the age and high use of the parking garage, the caulking in the expansion joints has worn away in multiple areas. Failure to repair the joints will lead to major repairs in the future.

Philip S. Miller North Parking Lot Overlay - \$80,000 One-Time

The budget includes \$80,000 for parking lot milling and overlay of the parking lot north of the PSM Building. Given the increased use by citizens and staff, the asphalt surface has become worn and unsafe. These repairs are needed to prevent tripping hazards and prevent damage to vehicles.

Parking Lot Maintenance / Overlay - Countywide - \$100,000 One-Time

The budget includes \$100,000 for parking lot maintenance for various County facilities. Work includes asphalt maintenance, stripping, crack sealing, pothole patching and any other costs associated with parking lot maintenance. Annual maintenance is needed to prevent more expensive repairs in the future.

Castle Rock Car Wash Concrete Replacement - \$20,000 One-Time

Funding of \$20,000 is needed for the concrete replacement at the east side of the Castle Rock carwash. The concrete pad next to the vacuum area has developed significant cracks and needs to be replaced. As part of this project, it is recommended that a curb and gutter system be installed to manage water runoff effectively. Completing this replacement will not only address the current damage but also help mitigate the need for future repairs.

Exterior Building Maintenance – Countywide - \$27,500 One-Time

The budget includes \$27,500 for the exterior maintenance of all County buildings. This includes roof repairs, exterior painting, sidewalk repairs, window replacement, cleaning and maintenance, and repairs of all outdoor break areas.

Traffic Services / Park Meadows Center Fire Panel Replacements - \$26,500 One-Time

The budget includes funds to replace existing outdated fire panels at both Park Meadows Center and the Traffic Services complex. The existing fire panels have encountered numerous issues over time and have now reached the end of their lifespan. Replacing these panels is crucial to prevent potential safety hazards and ensure the continued safety and security of these facilities.

FLEET

Plasma Cutter Replacement - \$10,000 One-Time

Funding of \$10,000 is needed to replace a plasma cutter that has become obsolete. Parts for the existing plasma cutter have become scarce and will eventually become unavailable. The unit is necessary for daily metal repair and fabrication operations.

Light-Duty Vehicle Lifts - \$75,000 One-Time

The budget includes \$75,000 to replace one vehicle lift that has become obsolete and add one additional lift. The current lift has exceeded its maximum lifespan, posing significant safety risks to the technicians operating it.

FAIRGROUNDS FACILITIES MAINTENANCE AND IMPROVEMENTS

Fairgrounds Exterior Building Maintenance – \$56,500 One-Time

The budget includes \$56,500 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, and more costly repairs in the future.

Fairground and Equipment Replacement - \$39,500 One-Time

- Fairgrounds Furniture and Equipment Replacement – \$8,500 One-Time
Additional budget of \$8,500 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 Classroom Table Replacement - \$31,000 One-Time
Additional budget of \$31,000 is needed to replace 50% of the Events Center Conference Room tables. The current tables are 25 years old and have significant wear. Upgrading these tables will not only enhance the functionality and appearance of the conference room but also help maintain a positive image of the Fairgrounds within the community.

Fairgrounds Parking Lot Maintenance – \$28,000 One-Time

The budget includes \$28,000 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. Failure to make these repairs may cause deterioration of the parking lots, creating hazards for visitors and staff.

Fairgrounds Security Camera Replacement - \$35,000 One-Time

The budget includes \$35,000 for replacement of all security cameras at the County Fairgrounds. The current cameras are discontinued and can no longer be repaired, which will leave the facility unable to be monitored and create a security vulnerability.

Fairgrounds Indoor Arena Bleacher Wall Panels Replacements - \$57,000 One-Time

Additional budget of \$57,000 is needed to replace the existing bleacher wall panels in the indoor arena with a durable metal and DensGlass substrate product. The current panels have deteriorated significantly due to the rigorous cleaning processes necessary to maintain their appearance. The new materials will ensure a longer lifespan and better withstand the harsh conditions and maintain a high standard of appearance.

Fairgrounds Administration Office Remodel - \$18,000 One-Time

\$18,000 additional budget is needed to reconfigure the office layout of the administration portion of the Fairgrounds office. The remodel will create individual workspaces for three event coordinators, significantly enhancing their work environment. The improvements aim to boost the morale, productivity, and overall workplace culture of the event coordinators and equip them to reach their full potential.

Fairgrounds Kirk Hall Floor Repair – \$49,500 One-Time

\$49,500 additional budget is needed to restore and refinish the Kirk Hall, Main Hall, and the entrance floors. Currently, the floors are uneven, stained, and are a challenge to maintain. If these repairs are not completed, the floors will remain in poor

condition, posing potential safety hazards and detracting from the overall appearance and functionality of the space.

Fairgrounds – Event Center Trash Can Replacement - \$9,000 One-Time

\$9,000 of new budget is being requested to replace the Events Center trash cans in public areas. The current trash cans have broken hinges, dents, scratches, and generally unsightly and out-of-date style.

Fairgrounds Floor Repair and Maintenance - \$22,500 One-Time

\$22,500 additional budget is needed for repairs and upkeep of the various floor surfaces in the buildings. The James E. Sullivan Center lobby needs annual maintenance to maintain the warranty. Kirk Hall and the indoor arena kitchens need to be repaired and maintained to prevent cracking and lifting. The dirt floors in the arenas need material added annually to maintain the correct consistency for safety of both animals and participants. These repairs and upkeep efforts are essential to maintaining clean facilities and minimizing the risk of unsafe conditions for our citizens and staff.





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.

Public Workers Operations crew paving a road.

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 0	\$ 751,455	\$ 786,648	\$ 786,648	\$ 61,148	\$ 58,848	\$ 56,548	\$ 54,248	\$ 51,948
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Earnings on Investment	0	0	0	0	0	0	0	0	0
5 Other Revenues	793,674	96,400	170,700	171,000	85,200	85,200	85,200	85,200	85,200
6 Transfers In - General Fund	0	0	0	0	0	0	0	0	0
7 Total Revenues and Transfers In	\$ 793,674	\$ 96,400	\$ 170,700	\$ 171,000	\$ 85,200	\$ 85,200	\$ 85,200	\$ 85,200	\$ 85,200
<u>Expenditures by Function</u>									
8 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9 Supplies	0	0	0	0	0	0	0	0	0
10 Purchased Services	3,921	0	0	0	0	0	0	0	0
11 Fixed Charges	1,937	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
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	1,167	0	0	0	0	0	0	0	0
15 Contingency	0	0	0	0	0	0	0	0	0
16 Transfers Out	0	744,000	894,000	894,000	85,000	85,000	85,000	85,000	85,000
17 Total Expenditures and Transfers Out	\$ 7,026	\$ 746,500	\$ 896,500	\$ 896,500	\$ 87,500	\$ 87,500	\$ 87,500	\$ 87,500	\$ 87,500
18 Change In Fund Balance	786,648	(650,100)	(725,800)	(725,500)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)
19 Ending Fund Balance	\$ 786,648	\$ 101,355	\$ 60,848	\$ 61,148	\$ 58,848	\$ 56,548	\$ 54,248	\$ 51,948	\$ 49,648
<u>Fund Balance Detail</u>									
20 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
22 Committed Fund Balance	0	0	0	0	0	0	0	0	0
23 Assigned Fund Balance	786,648	101,355	60,848	61,148	58,848	56,548	54,248	51,948	49,648
24 Ending Fund Balance	\$ 786,648	\$ 101,355	\$ 60,848	\$ 61,148	\$ 58,848	\$ 56,548	\$ 54,248	\$ 51,948	\$ 49,648

A photograph of a white snowplow truck with a red 'STAY BACK 100' sign on its side. Two workers wearing orange hard hats and high-visibility yellow safety vests are standing in front of the truck, inspecting it. The truck has a 'MONROE' logo and a 'DANGER' warning sign. The background shows a clear blue sky and a dirt road.

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.

Public Works Operations crew inspecting snowplow truck.

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 2,364,922	\$ 1,992,922	\$ 1,992,922	\$ 1,992,922	\$ 1,002,922	\$ 399,922	\$ 0	\$ 0	\$ 0
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 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
<i>Transfers In:</i>									
7 From Parks Sales & Use Tax Fund	0	0	0	0	0	0	0	0	0
8 Total Revenues and Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Expenditures by Function</u>									
9 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 Supplies	0	0	0	0	0	0	0	0	0
11 Purchased Services	0	0	0	0	0	0	0	0	0
12 Fixed Charges	0	0	0	0	0	0	0	0	0
13 Capital Outlay	0	0	0	0	0	0	0	0	0
14 Contingency	0	0	0	0	0	0	0	0	0
<i>Transfers Out:</i>									
15 To General Fund	372,000	990,000	990,000	990,000	603,000	399,922	0	0	0
16 To Open Space Sales & Use Tax Fund	0	0	0	0	0	0	0	0	0
17 Total Transfers Out	372,000	990,000	990,000	990,000	603,000	399,922	0	0	0
18 Total Expenditures and Transfers Out	\$ 372,000	\$ 990,000	\$ 990,000	\$ 990,000	\$ 603,000	\$ 399,922	\$ 0	\$ 0	\$ 0
19 Change In Fund Balance	(372,000)	(990,000)	(990,000)	(990,000)	(603,000)	(399,922)	0	0	0
20 Ending Fund Balance	\$ 1,992,922	\$ 1,002,922	\$ 1,002,922	\$ 1,002,922	\$ 399,922	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance Detail</u>									
21 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
23 Committed Fund Balance	0	0	0	0	0	0	0	0	0
24 Assigned Fund Balance	1,992,922	1,002,922	1,002,922	1,002,922	399,922	0	0	0	0
25 Ending Fund Balance	\$ 1,992,922	\$ 1,002,922	\$ 1,002,922	\$ 1,002,922	\$ 399,922	\$ 0	\$ 0	\$ 0	\$ 0

A photograph of a white Vactor 2000 vacuum truck in a garage. A mechanic in blue jeans and a grey shirt is working on the side of the truck. A blue gas cylinder and a welding machine are visible in the background. The truck has 'VACTOR 2000' written on its side. A green semi-transparent box is overlaid on the left side of the image, containing the title and description text.

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.

Mechanic working on vac truck.

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 6,094,560	\$ 3,218,173	\$ 4,226,398	\$ 4,226,398	\$ 5,357,162	\$ 3,357,162	\$ 3,357,162	\$ 3,357,162	\$ 3,357,162
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 <i>Intergovernmental</i>	0	0	0	0	0	0	0	0	0
4 <i>Charges for Services</i>	2,825,327	2,716,500	2,716,500	3,039,535	2,569,900	2,807,400	2,957,100	3,120,200	3,298,400
5 <i>Fines and Forfeits</i>	0	0	0	0	0	0	0	0	0
6 <i>Earnings on Investments</i>	0	0	0	0	0	0	0	0	0
7 <i>Other Revenues</i>	123,613	0	0	129,525	0	0	0	0	0
8 <i>Transfers In</i>	0	0	0	0	0	0	0	0	0
9 Total Revenues and Transfers In	\$ 2,948,939	\$ 2,716,500	\$ 2,716,500	\$ 3,169,060	\$ 2,569,900	\$ 2,807,400	\$ 2,957,100	\$ 3,120,200	\$ 3,298,400
<u>Expenditures by Function</u>									
10 <i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
11 <i>Supplies</i>	0	0	0	0	0	0	0	0	0
12 <i>Purchased Services</i>	42,591	200,000	200,000	0	100,000	200,000	200,000	200,000	200,000
13 <i>Fixed Charges</i>	276,163	691,500	691,500	361,676	439,900	492,400	552,800	622,200	702,000
14 <i>Awards and Indemnities</i>	1,498,347	1,650,000	1,650,000	1,676,620	1,855,000	1,940,000	2,029,300	2,123,000	2,221,400
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	0	175,000	175,000	175,000	175,000	175,000
19 <i>Transfers Out</i>	3,000,000	0	0	0	2,000,000	0	0	0	0
20 Total Expenditures and Transfers Out	\$ 4,817,101	\$ 2,716,500	\$ 2,716,500	\$ 2,038,296	\$ 4,569,900	\$ 2,807,400	\$ 2,957,100	\$ 3,120,200	\$ 3,298,400
21 <i>Change In Fund Balance</i>	(1,868,162)	0	0	1,130,764	(2,000,000)	0	0	0	0
22 Ending Fund Balance	\$ 4,226,398	\$ 3,218,173	\$ 4,226,398	\$ 5,357,162	\$ 3,357,162	\$ 3,357,162	\$ 3,357,162	\$ 3,357,162	\$ 3,357,162
<u>Fund Balance Detail</u>									
23 <i>Non-spendable Fund Balance</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
24 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
25 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
26 <i>Assigned Fund Balance - 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>	3,976,398	2,968,173	3,976,398	5,107,162	3,107,162	3,107,162	3,107,162	3,107,162	3,107,162
28 Ending Fund Balance	\$ 4,226,398	\$ 3,218,173	\$ 4,226,398	\$ 5,357,162	\$ 3,357,162	\$ 3,357,162	\$ 3,357,162	\$ 3,357,162	\$ 3,357,162

A photograph of the Douglas County Events Center, a large building with a green metal roof and light-colored siding. A dark green semi-transparent rectangle is overlaid on the left side of the image, containing the title and description text. In the foreground, there is a paved walkway with steps leading to the entrance, flanked by gravel areas and small black bollards. A sign on the right side of the walkway identifies the building as the Douglas County Events Center, located at 500 Fairgrounds Drive.

Liability & Property Insurance Fund

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

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

	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 3,152,350	\$ 509,526	\$ 1,624,344	\$ 1,624,344	\$ 1,516,937	\$ 1,516,937	\$ 1,516,937	\$ 1,516,937	\$ 1,516,937
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 <i>Intergovernmental</i>	0	0	0	0	0	0	0	0	0
4 <i>Charges for Services</i>	2,878,250	3,503,400	3,503,400	3,503,400	4,005,700	4,227,010	4,444,010	4,680,810	4,939,210
5 <i>Fines and Forfeits</i>	4,202	5,000	5,000	5,200	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>	46,997	25,000	495,000	535,073	46,990	46,990	46,990	46,990	46,990
8 <i>Transfers In</i>	0	0	0	0	0	0	0	0	0
9 Total Revenues and Transfers In	\$ 2,929,449	\$ 3,533,400	\$ 4,003,400	\$ 4,043,673	\$ 4,057,690	\$ 4,279,000	\$ 4,496,000	\$ 4,732,800	\$ 4,991,200
<u>Expenditures by Function</u>									
10 <i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
11 <i>Supplies</i>	0	0	0	0	0	0	0	0	0
12 <i>Purchased Services</i>	21,175	80,000	80,000	1,765	80,000	80,000	80,000	80,000	80,000
13 <i>Fixed Charges</i>	1,719,217	2,153,400	2,153,400	2,018,068	2,377,690	2,599,000	2,816,000	3,052,800	3,311,200
14 <i>Grants,Contribution,Indemnities</i>	1,858,525	1,200,000	1,817,680	2,131,247	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
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>	858,537	0	0	0	0	0	0	0	0
18 Total Expenditures and Transfers Out	\$ 4,457,454	\$ 3,533,400	\$ 4,151,080	\$ 4,151,080	\$ 4,057,690	\$ 4,279,000	\$ 4,496,000	\$ 4,732,800	\$ 4,991,200
19 <i>Change In Fund Balance</i>	(1,528,006)	0	(147,680)	(107,407)	0	0	0	0	0
20 Ending Fund Balance	\$ 1,624,344	\$ 509,526	\$ 1,476,664	\$ 1,516,937	\$ 1,516,937	\$ 1,516,937	\$ 1,516,937	\$ 1,516,937	\$ 1,516,937
<u>Fund Balance Detail</u>									
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>	0	0	0	0	0	0	0	0	0
26 <i>Assigned Fund Balance - Available</i>	1,374,344	259,526	1,226,664	1,266,937	1,266,937	1,266,937	1,266,937	1,266,937	1,266,937
27 Ending Fund Balance	\$ 1,624,344	\$ 509,526	\$ 1,476,664	\$ 1,516,937	\$ 1,516,937	\$ 1,516,937	\$ 1,516,937	\$ 1,516,937	\$ 1,516,937



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.

Sandy hiking trail through Columbine Open Space.

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

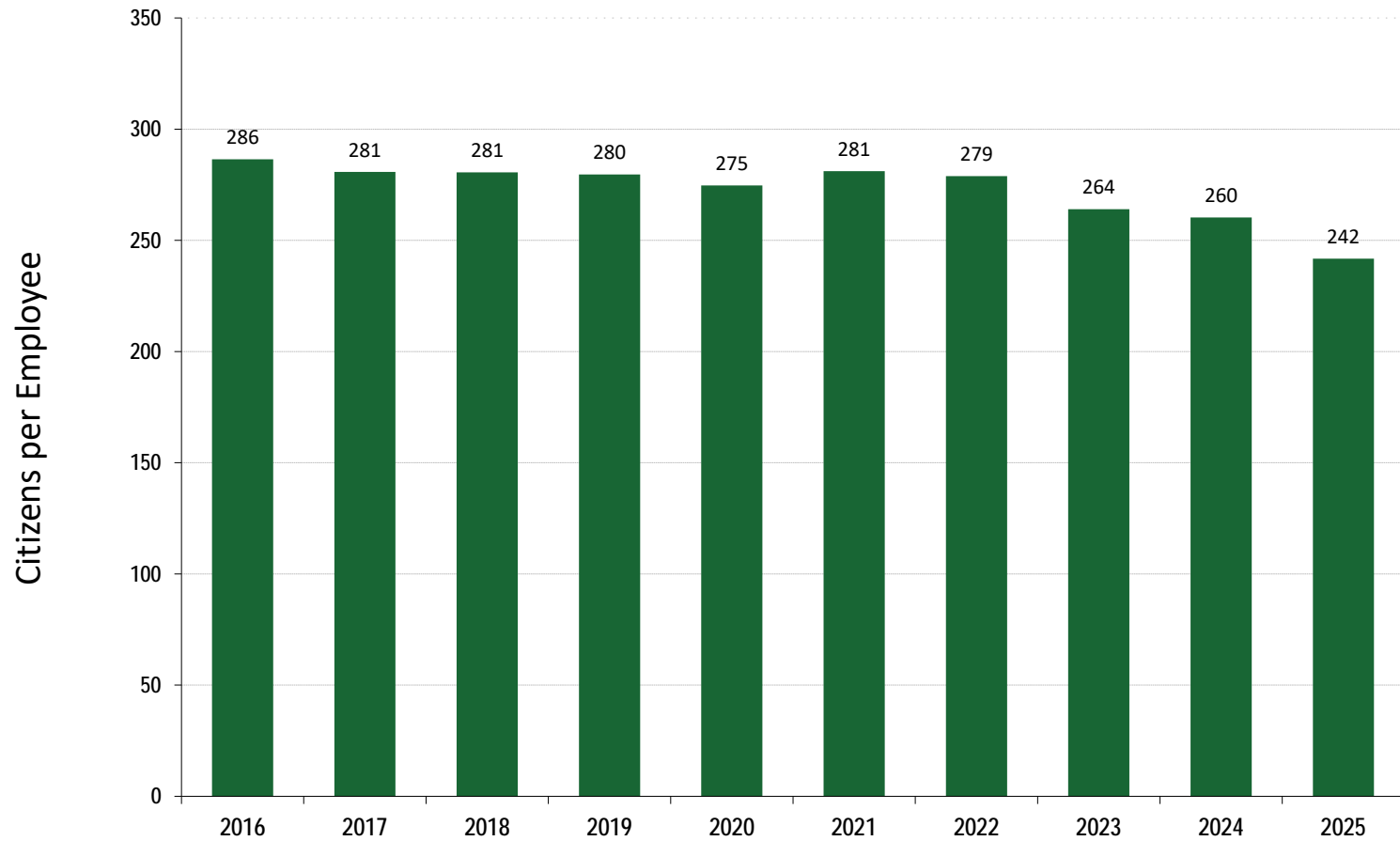
	2023 Audited Actuals	2024 Adopted Budget	2024 Amended Budget	2024 Estimated Actuals	2025 Proposed Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection
1 Beginning Fund Balance	\$ 2,398,398	\$ 2,398,398	\$ 2,663,137	\$ 2,663,137	\$ 1,937,571	\$ 1,937,571	\$ 1,937,571	\$ 1,937,571	\$ 1,937,571
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 <i>Intergovernmental</i>	0	0	0	0	0	0	0	0	0
4 <i>Charges for Services</i>	23,098,457	25,091,000	25,091,000	25,389,104	29,839,900	32,615,800	35,056,800	37,668,600	40,463,300
5 <i>Fines and Forfeits</i>	1,306,957	2,526,000	2,526,000	1,502,331	2,755,040	2,255,000	2,255,000	2,255,000	2,255,000
6 <i>Earnings on Investments</i>	0	0	0	0	0	0	0	0	0
7 <i>Other Revenues</i>	0	0	0	0	0	0	0	0	0
8 <i>Transfers In</i>	3,000,000	0	2,500,000	2,500,000	2,000,000	0	0	0	0
9 Total Revenues and Transfers In	\$ 27,405,413	\$ 27,617,000	\$ 30,117,000	\$ 29,391,435	\$ 34,594,940	\$ 34,870,800	\$ 37,311,800	\$ 39,923,600	\$ 42,718,300
<u>Expenditures by Function</u>									
10 <i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
11 <i>Supplies</i>	0	0	0	0	0	0	0	0	0
12 <i>Purchased Services</i>	878,143	940,638	940,638	1,080,943	1,226,400	1,306,400	1,397,900	1,495,800	1,600,500
13 <i>Fixed Charges</i>	1,627,496	1,791,075	1,791,075	1,791,075	1,778,500	1,903,000	2,036,200	2,178,700	2,331,200
14 <i>Awards and Indemnities</i>	24,635,035	24,885,287	27,385,287	27,244,982	29,590,040	31,661,400	33,877,700	36,249,100	38,786,600
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	2,000,000	0	0	0	0
18 Total Expenditures and Transfers Out	\$ 27,140,674	\$ 27,617,000	\$ 30,117,000	\$ 30,117,000	\$ 34,594,940	\$ 34,870,800	\$ 37,311,800	\$ 39,923,600	\$ 42,718,300
19 <i>Change In Fund Balance</i>	264,739	0	0	(725,566)	0	0	0	0	0
20 Ending Fund Balance	\$ 2,663,137	\$ 2,398,398	\$ 2,663,137	\$ 1,937,571	\$ 1,937,571	\$ 1,937,571	\$ 1,937,571	\$ 1,937,571	\$ 1,937,571
<u>Fund Balance Detail</u>									
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>	1,231,752	1,244,264	1,369,264	1,362,249	1,479,502	1,583,070	1,693,885	1,812,455	1,939,330
25 <i>Assigned Fund Balance-Available</i>	1,431,385	1,154,134	1,293,873	575,322	458,069	354,501	243,686	125,116	(1,759)
26 Ending Fund Balance	\$ 2,663,137	\$ 2,398,398	\$ 2,663,137	\$ 1,937,571	\$ 1,937,571	\$ 1,937,571	\$ 1,937,571	\$ 1,937,571	\$ 1,937,571

A photograph of two men, identified as Open Space Rangers, standing on a dirt trail with their mountain bikes. They are both wearing helmets and sunglasses. The man on the left is wearing a dark shirt, and the man on the right is wearing a light-colored shirt. They are positioned in front of a green field, with mountains and a blue sky with white clouds in the background. A semi-transparent green rectangle is overlaid on the image, containing the word "Staffing" in white text.

Staffing

Two Open Space Rangers standing on trail with mountain bikes.

DOUGLAS COUNTY GOVERNMENT CITIZENS SERVED PER EMPLOYEE



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
County Population *	328,548	336,149	343,326	351,528	357,978	368,990	373,000	378,000	388,230	393,751
Total Full-Time Employees	1,146.95	1,197.20	1,223.70	1,257.15	1,303.15	1,312.65	1,337.40	1,431.90	1,491.40	1,628.90
Citizens per Employee	286	281	281	280	275	281	279	264	260	242

* Based on Colorado State Demographer

2025 Recommended Staffing

FTES SUMMARY			2024 Adopted FTEs				Transfers			2024 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	3.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assessor			46.00	3.00	0.00	49.00	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	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Total Budget			3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
CLERK AND RECORDER													
12100	100	Clerk Administration	8.00	0.00	0.00	8.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
12200	100	Recording	13.75	0.00	0.00	13.75	-0.75	0.00	-0.75	0.00	0.00	0.00	0.00
12400	100	Motor Vehicle	55.00	0.00	4.00	59.00	0.75	0.00	0.75	0.50	0.00	0.00	0.50
12500	100	Elections & Registration	17.50	4.00	0.00	21.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12600	100	Driver's License Office	5.00	0.00	0.00	5.00	-2.00	0.00	-2.00	0.00	0.00	0.00	0.00
Total Clerk And Recorder			99.25	4.00	4.00	107.25	-1.00	0.00	-1.00	0.50	0.00	0.00	0.50
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	0.00	37.50	1.00	0.00	1.00	0.00	0.00	0.00	0.00
16600	100	Homeless Initiative	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51100	100	Park Maintenance	17.00	1.00	0.00	17.00	0.00	0.00	0.00	0.00	-1.00	0.00	-1.00
55400	100	Curator	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861541	100	5310 CDOT Mobility Mgmt. Gt	1.00	0.00	0.00	1.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
53650	250	Park Maintenance	10.00	0.00	0.00	10.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
Total Community Development			75.50	1.00	0.00	75.50	1.00	0.00	1.00	0.00	-1.00	0.00	-1.00
COMMUNITY JUSTICE SERVICES													
19700	100	Community Justice Services	16.50	2.00	2.00	19.50	1.00	0.00	1.00	0.00	0.00	2.00	2.00
Total Community Justice Services			16.50	2.00	2.00	19.50	1.00	0.00	1.00	0.00	0.00	2.00	2.00
CORONER													
23100	100	Coroner	12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Coroner			12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY ADMINISTRATION													
11400	100	County Administration	7.75	0.00	0.00	7.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11500	100	Risk Management	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11900	100	Central Services	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19250	100	Youth Services Program Mgmt.	3.00	2.00	0.00	5.00	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			14.25	2.00	0.00	16.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2025 Recommended Staffing

2024 Ending FTEs				2025 New FTEs/Changes				2025 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
46.00	3.00	0.00	49.00	0.00	3.00	0.00	3.00	46.00	3.00	0.00	49.00	ASSESSOR	
46.00	3.00	0.00	49.00	0.00	3.00	0.00	3.00	46.00	3.00	0.00	49.00	14100	100
												Total Assessor	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	BOCC	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	11100	100
												Total BOCC	
3.00	0.00	1.00	4.00	0.00	0.00	1.00	1.00	3.00	0.00	1.00	4.00	BUDGET	
3.00	0.00	1.00	4.00	0.00	0.00	1.00	1.00	3.00	0.00	1.00	4.00	15300	100
												Total Budget	
9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	9.00	CLERK & RECORDER	
13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	13.00	0.00	0.00	13.00	12100	100
56.25	0.00	4.00	60.25	0.00	0.00	4.00	4.00	56.25	0.00	4.00	60.25	12200	100
17.50	4.00	0.00	21.50	0.00	4.00	0.00	4.00	17.50	4.00	0.00	21.50	12400	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	12500	100
98.75	4.00	4.00	106.75	0.00	4.00	4.00	8.00	98.75	4.00	4.00	106.75	12600	100
												Total C&R	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	COMM. DEVELOP.	
38.50	0.00	0.00	38.50	0.00	0.00	0.00	0.00	38.50	0.00	0.00	38.50	16100	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	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
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55400	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	861549	100
76.50	0.00	0.00	76.50	0.00	0.00	0.00	0.00	76.50	0.00	0.00	76.50	53200	250
												Total Comm Dev	
17.50	2.00	4.00	23.50	0.00	0.00	5.00	5.00	17.50	0.00	5.00	22.50	CJS	
17.50	2.00	4.00	23.50	0.00	0.00	5.00	5.00	17.50	0.00	5.00	22.50	19700	100
												Total CJS	
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	CORONER	
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	23100	100
												Total Coroner	
7.75	0.00	0.00	7.75	0.00	0.00	0.00	0.00	7.75	0.00	0.00	7.75	CTY ADMIN.	
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	2.00	0.00	5.00	0.00	1.00	0.00	1.00	3.00	1.00	0.00	4.00	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
14.25	2.00	0.00	16.25	0.00	1.00	0.00	1.00	14.25	1.00	0.00	15.25	41400	100
												Total Cty Admin	

2025 Recommended Staffing

FTES SUMMARY			2024 Adopted FTEs				Transfers			2024 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
DISTRICT ATTORNEY													
28100	223	District Attorney	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total District Attorney			0.00	0.00	0.00	0.00	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	22.00	0.00	1.00	23.00	0.00	0.00	0.00	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	1.00	1.00
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			80.00	0.00	1.00	81.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
FINANCE													
15100	100	Finance	13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Total Finance			13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
HEALTH													
46100	217	Health Administration	9.00	0.00	0.00	9.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
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	14.00	0.00	0.00	14.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
Total Health			44.00	0.00	0.00	44.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00
HUMAN RESOURCES													
17100	217	Human Resources	14.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50
Total Human Resources			14.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50
HUMAN SERVICES													
44100	210	Administration Block Grant	49.00	2.00	4.00	55.00	-1.00	0.00	-1.00	3.00	0.00	0.00	3.00
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
44500	210	Child Welfare	43.00	0.00	0.00	43.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
44550	210	Child Welfare SFY 1617	20.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44600	210	Child Care	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44900	210	Child Support Enforcement	11.00	0.00	1.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Human Services			132.00	2.00	5.00	139.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00

2025 Recommended Staffing

2024 Ending FTEs				2025 New FTEs/Changes				2025 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
16.00	0.00	0.00	16.00	0.00	0.00	0.00	0.00	16.00	0.00	0.00	16.00	CTY ATTORNEY	
16.00	0.00	0.00	16.00	0.00	0.00	0.00	0.00	16.00	0.00	0.00	16.00	11200	100
												Total Cty Attorney	
0.00	0.00	0.00	0.00	100.50	0.00	0.00	100.50	100.50	0.00	0.00	100.50	DISTRICT ATTORNEY	
0.00	0.00	0.00	0.00	100.50	0.00	0.00	100.50	100.50	0.00	0.00	100.50	28100	223
												Total Cty Attorney	
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	FACILITIES/FLEET	
22.00	0.00	1.00	23.00	0.00	0.00	1.00	1.00	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	1.00	24.00	1.00	0.00	0.00	1.00	24.00	0.00	0.00	24.00	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
80.00	0.00	2.00	82.00	1.00	0.00	1.00	2.00	81.00	0.00	1.00	82.00	55250	100
												Total Facilities/Fleet	
13.00	0.00	1.00	14.00	0.00	0.00	2.00	2.00	13.00	0.00	2.00	15.00	FINANCE	
13.00	0.00	1.00	14.00	0.00	0.00	2.00	2.00	13.00	0.00	2.00	15.00	15100	100
												Total Finance	
10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10.00	HEALTH	
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
46.00	0.00	0.00	46.00	0.00	0.00	0.00	0.00	46.00	0.00	0.00	46.00	46400	217
												Total Health	
14.00	0.00	0.50	14.50	0.00	0.00	0.00	0.00	14.00	0.00	0.00	14.00	HUMAN RESOURCES	
14.00	0.00	0.50	14.50	0.00	0.00	0.00	0.00	14.00	0.00	0.00	14.00	17100	217
												Total HR	
51.00	2.00	4.00	57.00	0.00	3.00	4.00	7.00	51.00	3.00	4.00	58.00	HUMAN SERVICES	
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
44.00	0.00	0.00	44.00	0.00	0.00	0.00	0.00	44.00	0.00	0.00	44.00	44150	210
20.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	20.00	44500	210
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	0.00	11.00	44600	210
135.00	2.00	5.00	142.00	0.00	3.00	4.00	7.00	135.00	3.00	4.00	142.00	44900	210
												Total HS	

2025 Recommended Staffing

FTES SUMMARY			2024 Adopted FTEs				Transfers			2024 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	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18300	100	Networking	26.00	0.00	3.00	29.00	2.00	0.00	2.00	0.00	0.00	1.00	1.00
18400	100	Application Develop. System	34.00	0.00	1.00	35.00	-2.00	0.00	-2.00	0.00	0.00	1.00	1.00
Total Information Technology			71.00	0.00	4.00	75.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
MENTAL HEALTH INITIATIVE													
802014	100	Mental Health Initiative	3.00	2.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
802020	100	CRT-Mental Health Initiative	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00	0.00	0.00	16.00
Total Mental Health Initiative			3.00	2.00	0.00	3.00	0.00	0.00	0.00	16.00	0.00	0.00	16.00
OPEN SPACE AND NATURAL RESOURCES													
60100	100	Natural Resources	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53500	250	Open Space Op and Maint	11.00	2.00	0.00	13.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Open Space and Natural Resources			12.00	2.00	0.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC AFFAIRS													
11600	100	Public Affairs	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Public Affairs			6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS													
24100	100	Building Develop. Svcs.	34.75	1.00	0.00	35.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30200	100	Engineering	37.00	0.00	0.00	37.00	0.00	0.00	0.00	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.	7.00	0.00	1.00	8.00	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	1.00	0.00	1.00	0.00	0.00	0.00	0.00
31550	200	Weed Control	4.00	0.00	0.00	4.00	-1.00	0.00	-1.00	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
31635	200	Engineering Roadway 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	3.00	0.00	0.00	3.00	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			189.05	1.00	4.00	194.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2025 Recommended Staffing

2024 Ending FTEs			
Reg	LB Temps	Over-Hires	Total

2025 New FTEs/Changes			
Reg	LB Temps	Over-Hires	Total

2025 Recommendation FTEs			
Reg	LB Temps	Over-Hires	Total

Div	Fund
-----	------

1.00	0.00	0.00	1.00
10.00	0.00	0.00	10.00
28.00	0.00	4.00	32.00
32.00	0.00	2.00	34.00
71.00	0.00	6.00	77.00

0.00	0.00	0.00	0.00
0.00	0.00	4.00	4.00
0.00	0.00	2.00	2.00
0.00	0.00	0.00	0.00
0.00	0.00	6.00	6.00

1.00	0.00	0.00	1.00
10.00	0.00	4.00	14.00
28.00	0.00	2.00	30.00
32.00	0.00	0.00	32.00
71.00	0.00	6.00	77.00

INFORMATION TECH.	
18100	100
18200	100
18300	100
18400	100
Total IT	

3.00	2.00	0.00	5.00
16.00	0.00	0.00	16.00
19.00	2.00	0.00	21.00

0.00	2.00	0.00	2.00
0.00	0.00	0.00	0.00
0.00	2.00	0.00	2.00

3.00	2.00	0.00	5.00
16.00	0.00	0.00	16.00
19.00	2.00	0.00	21.00

MENTAL HEALTH	
802014	100
Total Mental Health	

1.00	0.00	0.00	1.00
11.00	2.00	0.00	13.00
12.00	2.00	0.00	14.00

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

1.00	0.00	0.00	1.00
11.00	0.00	0.00	11.00
12.00	0.00	0.00	12.00

OS & NAT. RES.	
60100	100
53500	250
Total OS & NR	

6.00	0.00	0.00	6.00
6.00	0.00	0.00	6.00

0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00

6.00	0.00	0.00	6.00
6.00	0.00	0.00	6.00

PUBLIC AFFAIRS	
11600	100
Total Public Affairs	

34.75	1.00	0.00	35.75
37.00	0.00	0.00	37.00
0.30	0.00	0.00	0.30
7.00	0.00	1.00	8.00
71.00	0.00	3.00	74.00
3.00	0.00	0.00	3.00
12.00	0.00	0.00	12.00
8.00	0.00	0.00	8.00
3.00	0.00	0.00	3.00
3.00	0.00	0.00	3.00
3.00	0.00	0.00	3.00
7.00	0.00	0.00	7.00
189.05	1.00	4.00	194.05

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	1.00	1.00
0.00	0.00	3.00	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	4.00	4.00

34.75	0.00	0.00	34.75
37.00	0.00	0.00	37.00
0.30	0.00	0.00	0.30
7.00	0.00	1.00	8.00
71.00	0.00	3.00	74.00
3.00	0.00	0.00	3.00
12.00	0.00	0.00	12.00
8.00	0.00	0.00	8.00
3.00	0.00	0.00	3.00
3.00	0.00	0.00	3.00
3.00	0.00	0.00	3.00
7.00	0.00	0.00	7.00
189.05	0.00	4.00	193.05

PUBLIC WORKS	
24100	100
30200	100
32100	100
31100	200
31400	200
31550	200
31600	200
31620	200
31630	200
31635	200
31640	200
31650	200
Total Public Works	

2025 Recommended Staffing

FTES SUMMARY			2024 Adopted FTEs				Transfers			2024 New FTEs Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
RUETER-HESS RESERVOIR													
47100	245	Rueter-Hess Reservoir	7.00	0.00	0.00	7.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
Total Rueter-Hess Reservoir			7.00	0.00	0.00	7.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
SURVEYOR													
12900	100	Surveyor	0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Surveyor			0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TREASURER													
13100	100	Treasurer's Office	7.75	0.00	0.00	7.75	1.00	0.00	1.00	0.00	0.00	0.00	0.00
13200	100	Public Trustee	4.00	0.00	0.00	4.00	-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	1.00	0.00	1.00	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	-1.00	0.00	-1.00	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													
Law Enforcement Authority (LEA) Fund													
22100	220	Patrol - LEA	133.00	0.00	3.00	136.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22150	220	Traffic - LEA	14.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22260	220	Patrol - District 8 - LEA	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22270	220	HR Division Admin - LEA	5.00	0.00	0.00	5.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
22300	220	YESS Program - LEA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22400	220	Youth/Community Programs - LEA	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22500	220	Impact Unit - LEA	10.00	0.00	0.00	10.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
800540	220	K-9 Unit - LEA	7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861611	220	Critical Response Team - LEA	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861612	220	HEART - LEA	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal LEA Fund Sheriff			186.00	0.00	3.00	189.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2025 Recommended Staffing

2024 Ending FTEs				2025 New FTEs/Changes				2025 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	RUETER-HESS	
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	47100	245
												Total Rueter-Hess	
0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.10	SURVEYOR	
0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.10	12900	100
												Total Surveyor	
8.75	0.00	0.00	8.75	0.00	0.00	0.00	0.00	8.75	0.00	0.00	8.75	TREASURER	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	13100	100
11.75	0.00	0.00	11.75	0.00	0.00	0.00	0.00	11.75	0.00	0.00	11.75	13200	100
												Total Treasurer	
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	RM HIDTA	
7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	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
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	861310	295
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	861320	295
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	861350	295
												Total RM HIDTA	
133.00	0.00	3.00	136.00	6.00	0.00	3.00	9.00	139.00	0.00	3.00	142.00	SHERIFF	
14.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00	14.00	0.00	0.00	14.00	LEA Fund	
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	22100	220
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	22150	220
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22260	220
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	22270	220
9.00	0.00	0.00	9.00	2.00	0.00	0.00	2.00	11.00	0.00	0.00	11.00	22300	220
7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	22400	220
4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	22500	220
5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00	800540	220
186.00	0.00	3.00	189.00	8.00	0.00	3.00	11.00	194.00	0.00	3.00	197.00	861611	220
												861612	220
												Subtotal LEA SO	

2025 Recommended Staffing

FTES SUMMARY			2024 Adopted FTES				Transfers			2024 New FTES Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
General Fund - Sheriff													
21100	100	Administration	11.50	0.00	0.00	11.50	0.00	0.00	0.00	0.50	0.00	0.00	0.50
21105	100	Accreditation	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21115	100	Training	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21120	100	Academy Training	5.50	0.00	0.00	5.50	0.50	0.00	0.50	0.00	0.00	0.00	0.00
21125	100	Support Services	7.00	0.00	2.00	9.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
21126	100	Regulatory Training	4.00	0.00	0.00	4.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
21127	100	Radio Systems	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21130	100	Peer Support	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21135	100	Cold Case Unit	1.00	1.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21150	100	Professional Standards	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21155	100	Hiring	2.00	0.00	0.00	2.00	0.00	0.00	0.00	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	3.00	3.00
21350	100	Technology Services	10.00	0.00	1.00	11.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21400	100	Court Services	19.00	0.00	0.00	19.00	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	163.50	0.00	5.00	168.50	-1.50	0.00	-1.50	0.00	0.00	-3.00	-3.00
21600	100	Records	15.00	0.00	1.00	16.00	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	36.00	0.00	0.00	36.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	3.50	0.00	0.00	3.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23350	100	Special Investigations	1.00	0.00	0.00	1.00	0.00	0.00	0.00	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			386.00	1.00	11.00	398.00	0.00	0.00	0.00	0.50	0.00	0.00	0.50

2025 Recommended Staffing

Div	Fund

General Fund	
21100	100
21105	100
21115	100
21120	100
21125	100
21126	100
21127	100
21130	100
21135	100
21150	100
21155	100
21160	100
21175	100
21200	100
21300	100
21350	100
21400	100
21450	100
21500	100
21600	100
21700	100
21750	100
23150	100
23200	100
23300	100
23350	100
23370	100
23375	100
861551	100
Subtotal GF SO	

2025 Recommended Staffing

FTES SUMMARY			2024 Adopted FTEs				Transfers			2024 New FTEs Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
School Safety Fund - Sheriff													
27100	221	School Program Administration	2.00	0.00	0.00	2.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
27150	221	School Resource Officers - LEA	12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27200	221	DCSD Middle School SRO Program	6.00	0.00	0.00	6.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
27250	221	DCSD Secondary School SRO Prog	12.00	0.00	0.00	12.00	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	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27426	221	SRO - Parker Core Knowledge	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	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27475	221	SRO - Cherry Hills Christian Acad	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27476	221	SRO - Platte River Academy	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27477	221	SRO - Arma Del Academy	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal School Safety Fund - Sheriff			42.00	0.00	0.00	42.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
Total Sheriff			614.00	1.00	14.00	629.00	0.00	0.00	0.00	1.50	0.00	0.00	1.50
GRAND TOTALS			1,494.40	20.00	34.00	1,544.40	0.00	0.00	0.00	23.00	(1.00)	7.50	29.50
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	933.40		16.00	22.00	0.00		0.00		17.00		
Fund	200	Road and Bridge Fund	117.00		0.00	4.00	0.00		0.00		0.00		
Fund	210	Human Services Fund	132.00		2.00	5.00	0.00		0.00		3.00		
Fund	217	Health Fund	44.00		0.00	0.00	0.00		0.00		2.00		
Fund	223	District Attorney Fund	0.00		0.00	0.00	0.00		0.00		0.00		
Fund	250	Open Space Fund	21.00		2.00	0.00	1.00		0.00		0.00		
Fund	245	Rueter-Hess Reservoir Fund	7.00		0.00	0.00	-1.00		0.00		0.00		
Fund	295	RM HIDTA Fund	12.00		0.00	0.00	0.00		0.00		0.00		
Fund	220	Law Enforcement Authority Fund	186.00		0.00	3.00	0.00		0.00		0.00		
Fund	221	School Safety	42.00		0.00	0.00	0.00		0.00		1.00		
TOTAL			1,494.40		20.00	34.00	TOTAL 0.00		TOTAL		23.00		

2025 Recommended Staffing

Div	Fund

[illegible]

Regular FTE's By Fund	LB Temps	Over-Hires
953.40	10.00	30.00
117.00	0.00	4.00
135.00	3.00	4.00
46.00	0.00	0.00
100.50	0.00	0.00
22.00	0.00	0.00
6.00	0.00	0.00
12.00	0.00	0.00
194.00	0.00	3.00
43.00	0.00	0.00
TOTAL 1,628.90	13.00	41.00

2025 Adopted Budget - 164



Capital Improvement Projects (CIP)

Construction of new bridge on Waterton Road extension.

Road and Bridge Fund	
Project Title	Proposed Budget
Contracted Road Maintenance	\$ 22,000,000
Emergency Storm Drainage Projects	500,000
Stormwater Priority Projects	4,000,000
School and Pedestrian Safety Projects	100,000
Total Road & Bridge Fund Project	<u>\$ 26,600,000</u>

Road Sales and Use Tax Fund	
Project Title	Proposed Budget
Pavement Management Program	\$ 4,000,000
Hilltop Road (Legend High School to Alpine Drive)	7,000,000
Bridge Repair Projects	1,000,000
Hess Road Bridge Repair	2,000,000
County Line / University to Broadway	4,500,000
Traffic Engineering Studies	2,000,000
Transportation Demand Management (TDM) Partnership Projects	500,000
Douglas County Transit & Mobility Program	2,000,000
US 85 / Titan Parkway Interchange	4,000,000
Total Road Sales and Use Tax Fund Project	<u>\$ 27,000,000</u>

Transportation Infrastructure Sales and Use Tax Fund	
Project Title	Proposed Budget
Hilltop Road and Singing Hills Improvements	\$ 17,300,000
Grigs Road Improvement Project	700,000
Colorado Pedestrian Bridge / C-470	1,000,000
Transit and Multimodal Study	1,000,000
Total Transportation Infrastructure Sales and Use Tax Fund Project	<u>\$ 20,000,000</u>

Justice Center Sales and Use Tax Fund	
Project Title	Proposed Budget
Security Equipment - Camera Upgrade / Replacements	\$ 245,200
Carpet Replacement	108,100
Information Technology Cubicle Furniture Replacements	58,500
Patrol Briefing Room Wall Dividers	42,500
Court Security Office Remodel	153,000
Liebert Building Automation System Upgrade	137,000
Radio Site Capacity Upgrade and Expansion	635,000
Uninterruptible Power Supply (UPS) Replacement - Dispatch	137,500
Muffin Monster Replacement	22,000
Consolette Replacements - Highlands Ranch Substation	31,000
Evidence Tech Shelving Control Upgrade	130,000
Electric Fire Pum Control Upgrades	100,000
Roof Replacement - Phase V of VIII	299,000
Parking Lot / Garage Resurfacing	56,000
Total Justice Center Sales and Use Tax Fund	<u>\$ 2,154,800</u>

Rueter-Hess Recreation Fund	
Project Title	Proposed Budget
E-Bikes for Park Rangers	\$ 3,500
Rental Boats	29,500
New Vehicle - Ford F-250	60,000
Fishery Management	60,000
Recreation Dock - Phase II	200,000
Trailhead Planning - Hess Road	25,000
Trailhead Improvements - Incline	50,000
Total Rueter-Hess Recreation Fund	<u>\$ 428,000</u>

Conservation Trust Fund	
Project Title	Proposed Budget
Highland Heritage Regional Park - Playground & Restroom Improvements	\$ 2,750,000
Total Conservation Trust Fund	\$ 2,750,000

Capital Expenditures Fund	
Project Title	Proposed Budget
Floor Covering Replacements	\$ 19,400
Door Hardware Replacements	15,000
Furniture and Equipment Replacement & Ergonomic Chairs	99,750
Elections Security Camera Upgrades	35,000
CSU Building Automation System Upgrade	6,000
Parker Yard Security Camera Upgrade	50,000
CSU Security Component Upgrades	15,000
Highlands Heritage Parks Administration Air Handler Replacmenet	53,000
Countywide Building Security Component Upgrade	27,800
Philip S. Miller / Park Meadows/ Wilcox Bldg. Uninterruptible Power Supply (UPS)	33,500
Philip S. Miller Parking Garage Concrete Repair	18,000
Philip S. Miller Parking Garage Joint Repairs	7,000
Philip S. Miller North Parking Lot Overlay	80,000
Parking Lot Maintenance / Overlay - Countywide	100,000
Castle Rock Car Wash Concrete Repair	20,000
Exterior Building Maintenance - Countywide	27,500
Traffic Services / Park Meadows Fire Panel Replacement	26,500
Plasma Cutter Replacement	10,000
Light-Duty Mobile Lift Replacement	75,000
Fairgrounds Exterior Building Maintenance	56,500
Furniture and Equipment Replacement	39,500
Fairgrounds Parking Lot Maintenance	28,000
Fairgrounds Security Camera Replacements	35,000
Fairgrounds Indoor Arena Bleacher Wall Panel Replacements	57,000
Fairgrounds Administration Office Remodel	18,000
Fairgrounds - Kirk Hall Floor Repair	49,500
Fairgrounds - Event Center Trash Can Replacement	9,000
Fairgrounds Floor Repair and Maintenance	22,500
Total Capital Expenditures Fund	\$ 1,033,450



5-Year Capital Improvement Planning Documents

Traffic backed up during US Hwy 85 construction.

v4r - Updated October 22, 2024 for Updated Budget Book

DRAFT - 2025 BGT (2025 thru 2029) Capital Improvement Program (CIP) Five Year Budget Project Priorities - Subject to Change and BOCC

Project Description & Funding Needed (based on 2024 construction costs)

2025

2026

2027

2028

2029

BU	Fund 200 - Road and Bridge Fund (3.731 Mill Levy - current)	2025	2026	2027	2028	2029
800100	Pavement Management Program (Asphalt & Concrete Paving, Maintenance / Reconstruction, Sidewalks, ADA Ramps)	22,000,000	18,000,000	15,000,000	18,000,000	18,000,000
800503	Emergency Storm Drainage (\$500,000 annually set aside for unforeseen drainage repairs)	500,000	500,000	500,000	500,000	500,000
800506	Stormwater Priority Projects	4,000,000	4,400,000	4,400,000	4,400,000	4,400,000
800853	School & Pedestrian Safety Projects	100,000	100,000	100,000	100,000	100,000
801013	Highlands Ranch Pkwy (Ridgeline to Burntwood)	-	-	3,000,000	-	-
Fund 200 - Subtotal (doesn't include Public Works Operations Requests or Salaries):		26,600,000	23,000,000	23,000,000	23,000,000	23,000,000

BU	Fund 230 - Road Sales and Use Tax Fund (from 4/10's of one cent sales and use tax for transportation)	2025	2026	2027	2028	2029
800117	Pavement Management Program (Asphalt & Concrete Paving, Maintenance / Reconstruction, Sidewalks, ADA Ramps)	4,000,000	-	-	-	-
800156	Hilltop Road Phase 1 (Legend HS to Village Rd / Crest View)	6,000,000	-	-	-	-
800156	Hilltop Road Phase 2 (Crest View to Alpine Drive)	-	-	-	14,000,000	-
800262	Lincoln Avenue (Park Meadows Drive to Oswego) - partnering with the City of Lone Tree	-	3,000,000	19,000,000	-	-
800424	Jackson Creek Road over West Plum Creek Bridge Replacement	-	1,000,000	-	5,000,000	-
800425	Dakan Road over West Plum Creek Bridge Replacement	-	5,500,000	-	-	-
800431	Crystal Valley over Sellers Gulch Bridge Improvements	-	-	500,000	-	-
800434	Broadway / HR Parkway Intersection Improvements	-	2,000,000	-	-	-
800437	Bridge Repair Projects - (Pine Cliff Road over West Plum Creek	1,000,000	-	-	-	-
800438	Hess Road Bridges (Repairs)	2,000,000	-	-	-	-
800461	County Line Road (University to Broadway)	4,500,000	-	-	-	-
800505	Happy Canyon / I-25 Interchange Project	-	5,000,000	-	-	-
800833	Traffic Signal and Intelligent Transportation Upgrades	2,000,000	2,000,000	1,000,000	2,000,000	1,000,000
800854	Traffic Hazard Elimination Projects - BGT in 2026 thru 2027 for Tomahawk Road / East Parker Road Intersection	-	3,000,000	1,000,000	-	-
800854	Traffic Hazard Elimination Projects - BGT in 2028 thru 2029 for other projects yet to be prioritized	-	-	-	500,000	500,000
801015	Transportation Demand Management (TDM) Partnership Projects	500,000	500,000	500,000	500,000	500,000
801016	Douglas County Transit & Mobility Program	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
801017	US 85 / Titan Parkway Interchange Improvement Project	4,000,000	-	-	-	20,000,000
Fund 230 - Subtotal:		27,000,000	25,000,000	25,000,000	25,000,000	25,000,000

BU	FUND 235 - Transportation Infrastructure - 0.18 Sales & Use Tax	2025	2026	2027	2028	2029
801508	Lincoln Avenue (Park Meadows Drive to Oswego) - partnering with the City of Lone Tree	-	-	5,000,000	-	-
801511	Bridge Rehabilitation or Replacement Projects - BGT for JeffCo Str # F-6-7 located 5 miles downstream of Deckers	-	-	1,000,000	-	-
801511	Bridge Rehabilitation or Replacement Projects - Pine Cliff Road over West Plum Creek	-	-	-	4,000,000	-
801513	Happy Canyon / I-25 Interchange Project	-	15,000,000	-	-	-
801514	Hilltop Road Phase 1 (Legend HS to Village Rd / Crest View)	17,300,000	-	-	-	-
801514	Hilltop Road Phase 2 (Crest View to Alpine Drive)	-	-	-	14,000,000	-
801519	Waterton Road / Eagle River Intersection (Roundabout)	-	4,000,000	-	-	-
801519	Waterton Road Widening (Adjacent to Chemours Parcel)	-	-	5,000,000	-	-
801519	Waterton Widen & Replace Bridge (Wadsworth to Campfire), \$25 M total needed	-	-	1,000,000	-	10,000,000
801519	Waterton Trail over South Platte River (connects High Line Canal at Campfire to Chatfield State Park)	-	-	1,000,000	-	9,000,000
801526	Grigs Road (Daniels Park Road to Valley Brook Circle) Improvement Project	700,000	-	6,000,000	-	-
861605	Colorado Bike / Ped Bridge over C-470 - (design in 2025 and pursue construction funds in 2028 DRCOG TIP)	1,000,000	-	-	1,000,000	-
861606	Integrated Transit & Multi-Modal Feasibility Projects (includes \$250 K local match for DRCOG Pilot Project in 2026/2027)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fund 235 - Subtotal:		20,000,000	20,000,000	20,000,000	20,000,000	20,000,000

DOUGLAS COUNTY FACILITIES MANAGEMENT

CAPITAL OUTLAY PROJECTIONS

2025 - 2029

Fund 330 - Capital Improvement Schedule for Facilities	Business Unit	FUND 330 CAPITAL PROJECTIONS				
		2025	2026	2027	2028	2029
33100 - PS Miller Building						
Access Control Update (Ccure Panels, Readers) - PSM & Garage - Every 5 Years	33100			\$ 59,000		
Building Office Signage Upgrade	33100		25,000			
Avigilon Camera Replacements - Every 4 Years	33100			10,400		
Avigilon Exterior Camera Replacements - Every 4 Years	33100				40,300	
Carpet Replacement - Hearing Room (A & B)	33100		35,000			
Elevator Controller/Power Unit Replacement	33100		245,000			
Front Steps Concrete & Snowmelt Upgrades	33100		125,000			
Furniture Replacement (Hearing Room Public Chairs)	33100		282,000			
Outdoor Break Area Concrete	33100		25,000			
Parking Garage Concrete/Expansion Joint Repairs	33100	7,000				
Parking Garage Main entrance Concrete Repairs	33100	18,000				
Parking Lot Maintenance	33100	80,000				
Polish Terrazzo Flooring (every seven years)	33100		6,500			
Roof Silicone Coating - PS Miller	33100		200,000			
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	5,500				6,300
UPS Battery Replacement (new 2017 Unit) - 3rd Floor (Every 4 Years) - (B Unit)	33100	10,500				12,100
UPS Battery Replacements (new 2016 unit) - 1st Floor (Every 4 Years)	33100				11,500	
TOTAL - 33100 PS Miller Building		\$ 121,000	\$ 943,500	\$ 91,300	\$ 51,800	\$ 18,400
33110 - Wilcox Building						
Access Control Update (Ccure Panels, Readers) - Every 5 Years	33110			\$ 33,000		
ADA Entrance - East Elevator	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		
Countertop Replacements ALL Restrooms	33110	12,000				
Parking Lot Maintenance	33110	20,000				
UPS Battery Replacements (new 2021 unit) - Every 4 years	33110	7,500				8,300
TOTAL - 33110 Wilcox Building		\$ 39,500	\$ 2,283,700	\$ 45,700	\$ -	\$ 8,300
33190 - Other General Government Buildings						
Access Control Update (Ccure Panels, Readers) - Every 5 Years						
Election - Ccure Access Control Upgrades - EVERY 5 Years	33190				\$ 15,500	
HHRP - Ccure Access Control Upgrades - EVERY 5 Years	33190				25,000	
Avigilon Camera System - Wildcat - EVERY 4 Years	33190			12,700		
Countywide Ceiling Tile Replacements - EVERY 3 Years	33190		16,500			18,200
Countywide Floor Covering Replacement (rotating)	33190	19,400	21,300	23,400	25,700	28,300
Countywide Door Hardware Replacement	33190	15,000	18,200	20,000	22,000	24,200
Countywide Ergonomic Upgrades/Furniture and Equipment Replacements	33190	99,750	104,738	109,974	115,473	121,247
Elevator Controller/Power Unit Replacement	33190		149,800			
Exterior Building Maintenance Repairs	33190	27,500	40,000	40,000	40,000	40,000
Louviers Emergency Staircase in the back of Building	33190		38,000			
Parking Lot Maintenance	33190	45,000	47,300	49,700	52,200	54,800
Security System Component Replacement	33190	27,800	29,200	30,700	32,200	33,800
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	
Parking Lot Maintenance (pot holes, crack seal, pmm sealer) - Every 4 Yrs. - 10% Escalator						
Countywide Elections		45,000				
Facilities Management			33,000			
Louviers Village Clubhouse				9,400	49,500	
Park Meadows Center					27,500	
Parker Yard			33,000			
PS Miller (Garage & Lots)					44,000	
PS Miller North Lot			27,500			
Traffic Services					44,000	
Wilcox					15,400	
TOTAL - 33190 Other General Government Buildings		\$ 353,950	\$ 465,038	\$ 286,474	\$ 350,073	\$ 320,547
33300 - Facilities/Public Works Complex						
Access Control Update (Ccure Panels, Readers) - Every 5 Years (Ops, Fleet, Traffic, Tintech S/N	33300					\$ 57,500
Avigilon Camera Replacements - Every 4 Years	33300					17,300
Carwash Concrete Repairs	33300	20,000				
Fleet (CR) Light Duty Vehicle Lifts - Qty (2)	33300	75,000				
Fleet (CR) Parts Room Remodel (counter/window/work cubes)	33300		28,000			
Parts Counter Remodel	33300	25,000				
Fleet (CR) Parts Room Expansion	33300	300,000				
Fleet (CR) Plasma Cutter	33300	10,000				
Fleet (CR) Rollup Garage Doors, Panel with Glass - Fleet Heavy Side South Door	33300		23,000			
Fleet (Assorted Shop Equipment) - Welding Table & Tooling	33300		18,000			
Miller Welder	33300		18,000			
Moore Road Shop Painting	33300		4,000			
Op Tech East Gate Relocation	33300		20,000			
Parker Security Camera Upgrade	33300	50,000				

DOUGLAS COUNTY FACILITIES MANAGEMENT

CAPITAL OUTLAY PROJECTIONS

2025 - 2029

	Business Unit	FUND 330 CAPITAL PROJECTIONS				
		2025	2026	2027	2028	2029
Parking Lot Maintenance - Facilities East Parking Lot	33300	10,000				
Parking Lot Maintenance - NW East Parking Lot	33300	25,000				
Parking Lot Sweeper	33300		60,000			
RTU Unit 4 Replacement	33300		46,000			
Traffic Drainage Repairs	33300		25,000			
Traffic Heated Storage Fire Panel Replacement	33300	14,500				
Traffic Warehouse Concrete Repairs	33300		25,000			
TOTAL - 33300 Facilities/Public Works Complex		\$ 515,000	\$ 217,000	\$ -	\$ -	\$ 74,800
33400 - Human Services						
Access Control Update (Ccure Panels, Readers) - Every 5 Years	33400					\$ 34,500
Avigilon Exterior Camera Replacements - Every 4 Years	33400		7,700			
Avigilon Interior Camera System Adds - Every 4 Years	33400					17,300
Bathroom Countertop Replacements - ALL	33400		4,000			
Elevator Controller/Power Unit Replacement	33400			160,328		
Fire Panel Radio	33400				5,500	
LED Lighting Conversion Entire Building - HS	33400		111,100			
Parking Lot Expansion	33400		300,000			
RTU Unit 3A Replacement	33400		96,500			
RTU Unit 3B Replacement	33400		96,500			
UPS Battery Replacement - Human Services (Every Four Years)	33400			21,900		
TOTAL - 33400 Human Services		\$ -	\$ 615,800	\$ 182,228	\$ 5,500	\$ 51,800
33550 - Fairgrounds						
Access Control Update (Ccure Panels, Readers) - Every 5 Years	33550		\$ 50,000			
Avigilon Exterior/Interior Camera Adds/Replacements - Every 4 Years	33550	35,000	65,000			
Bobcat Grader Attachment	33550		18,000			
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			
Events Center Conference Room Classroom Tables	33550	31,000				
Events Center Main Chair Replacements	33550		375,000			
Events Center Trash Can Replacement	33550	9,000				
Exterior Building Maintenance Repairs	33550	22,500	23,600	24,800	26,000	27,300
Fairgrounds Admin Office Remodel	33550	18,000				
Floor Repairs & Maintenance (Walk Off @ EC, EC Admin Office Carpet, EC Main Floor)	33550	22,500	23,600	24,800	26,000	27,300
Furniture/Equipment Replacements	33550	8,500	9,000	9,500	10,000	10,500
Grader Attachment for Bobcat	33550		18,000			
Indoor Arena Bleacher Wall Panels	33550	57,000				
Indoor Arena Fire Panel Replacement	33550	21,500				
Kirk Hall Floor Repair	33550	49,500				
Large Animal Barn Concrete	33550		125,000	25,000		
Livestock Panel Repairs/Replacements - Every 5 Year	33550				70,000	
Lowell Whitman Pavilion Replacement	33550		400,000	2,500,000		
Lull Telescopic Lift (Telehandler)	33550		165,000			
Maintenance Shop Concrete Driveway/Road	33550		70,000			
Multi Purpose Barn Fire Panel Replacement	33550	12,500				
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	28,000	29,500	31,000	32,500	34,000
Sound System Upgrades	33550		50,000			50,000
Turnstiles (LC100P - Qty 10) -	335500		40,500			
TOTAL - 33550 Fairgrounds		\$ 315,000	\$ 2,205,200	\$ 2,680,100	\$ 229,500	\$ 149,100
33600 - Park Meadows Center						
Elevator Controller/Power Unit Replacement	33600		\$ 123,000			
Fire Panel Replacement	33600	12,000				
RTU 1 Replacements	33600		206,500			
RTU 2 Replacements	33600		206,500			
Silicone Roof Coating	33600		140,000			
UPS Battery Replacement (new 2017 unit) - Every 4 Years	33600	10,000				11,500
TOTAL - 33600 Park Meadows Center		\$ 12,000	\$ 676,000	\$ -	\$ -	\$ -
TOTAL FACILITIES MANAGEMENT PROJECTIONS		\$ 1,356,450	\$ 7,406,238	\$ 3,285,802	\$ 636,873	\$ 622,947

DOUGLAS COUNTY JUSTICE CENTER FUND

CAPITAL OUTLAY PROJECTIONS

2025 - 2029

	Business Unit	JC PROJECTIONS				
		2025	2026	2027	2028	2029
CAPITAL OUTLAY						
Carpet Replacement - CJS & OEM	33215	\$ 309,000				
Crime Lab	870058				500,000	
Patrol Briefing Room Dividers	33215	42,500				
Remodel of JC 3rd Floor (After Shared Use Building Complete)	TBD		400,000	4,000,000	400,000	
Security Office - 3rd Floor	33215	153,000				
Shared Use Building	TBD		3,000,000	28,800,000	2,800,000	
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	400,000	420,000	441,000	463,100	486,300
Video Arraignment/Conferencing Replacement/Expansion (Every 5 years)	33210				90,600	
Detentions Security Refresh (Hardware & Software) - Every 5 years	33215		413,200			
Muffin Monster Replacement - Every 3 Years	33215	22,000			23,100	
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	
Justice Center DAS/BDA System	33220	185,000				
Radio Site Capacity Expansion 2 CH DDM TDMA	33220	450,000				
HRSS Consolette Replacements	33220	31,000				
HRSS Parking Lot Repairs	33215	56,000				
Parking Garage Resurfacing/Maintenance (Every 5 Years)	33215			143,800	155,800	
Parking Garage Wall Repairs (Every 4 Years)	33215			40,000		
Roof Replacements (By Section) - Phased Project (20 year warranty?)	33215	299,000	373,800	467,300		
Total Capital Outlay		\$ 1,638,500	\$ 5,282,700	\$ 34,429,500	\$ 4,993,800	\$ 886,300
CONTROLLABLE ASSETS						
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	45,000	51,800			
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			70,813
Avigilon Security Camera Licenses (Extra JC)	33215	30,000				
Avigilon Security Camera Replacements (All JC Cameras)	33215	151,800	174,600			
Building Automation System (BAS) Hardware Updates - JC FPVAV/VAV Box Hardware Updates	33214	137,000				
Electric Fire Pump Control	33215	100,000				
EvTech Shelving Control Upgrade	33215	130,000				
MDT Refresh Program	33210	210,000	220,500	231,500	243,100	255,300
Security System Component Replacement	33215	18,400				
JC DCSO IT Cubicle Furniture	33215	58,500				
UPS Battery Replacement - Dispatch {String 1/String2} (Replace Every Two Years)	33215		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			33,000
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	137,500				
Total Controllable		\$ 1,018,200	\$ 622,530	\$ 247,500	\$ 326,700	\$ 359,113
Total - Facilities-Related Projects		\$ 3,864,800	\$ 30,389,030	\$ 7,467,100	\$ 1,162,500	\$ 103,813
Total - Sheriff-Related Projects		\$ 610,000	\$ 1,316,200	\$ 1,209,900	\$ 1,358,000	\$ 1,141,600
GRAND TOTAL - JUSTICE CENTER FUND PROJECTS		\$ 4,474,800	\$ 31,705,230	\$ 8,677,000	\$ 2,520,500	\$ 1,245,413

The image is a landscape photograph of a lake, identified as Bingham Lake. The scene is framed by lush green trees and foliage in the foreground and along the banks. The sky is bright blue with scattered white clouds. A large, semi-transparent green rectangle is positioned in the center of the image, serving as a background for the title text. The text 'Fund Balance Detail' is written in a clean, white, sans-serif font, centered within the green area.

Fund Balance Detail

Bingham Lake.

2025 Proposed 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	District Attorney JD23 Fund	Road Sales and Use Tax Fund	Transportation Fund
Total Fund Balance	\$ 190,775,975	33,179,380	13,028,086	2,956,908	175,000	1,123,083	7,679,079	1,450,856	0	43,674,199	9,453,992
Non-Spendable:	\$ 7,498,657	\$ 4,281,147	\$ 3,172,732	\$ 8,886	\$0	\$0	\$17,392	\$18,500	\$0	\$0	\$0
1 Inventory	5,195,154	2,022,422	3,172,732								
2 Prepays	2,303,503	2,258,725		8,886			17,392	18,500			
Restricted:	\$ 140,107,290	\$ 11,379,319	\$0	2,948,022	\$ 175,000	\$0	\$ 7,661,687	\$0	\$0	\$ 43,674,199	\$ 9,453,992
3 Emergencies (TABOR)	11,192,000	10,441,000					751,000				
4 Grant/Programs	3,018,710	938,319			100,000						
5 Risk Reserve (85% Confidence)	6,132,306						6,132,306				
6 Open Space Operations & Maint.	-										
7 Working Capital	3,333,064			2,557,615							
8 Subsequent Year's Expenditures	576,512			-			-				
9 Required - per Policy	8,378,320			100,000			100,000			4,824,520	200,000
10 Capital Improvement Projects	50,925,129									38,849,679	9,253,992
11 Residual Fund Balance	56,551,249			290,407	75,000		678,381				
Committed:	\$ 20,610,390	\$5,000,000	9,855,354	\$0	\$0	\$0	\$0	1,432,356	\$0	\$0	\$0
12 Miller Grant	-										
13 Specific Needs (see Fund Summary)	6,000,000	5,000,000	1,000,000								
14 Working Capital	788,064							788,064			
15 Risk Reserve (85% Confidence)	8,461,629		8,461,629								
16 Required Per Policy	300,000		200,000					100,000			
17 Residual Fund Balance	5,060,697		193,725					544,292			
Assigned:	\$ 24,966,446	\$ 14,925,722	\$0	\$0	\$0	\$1,123,083	\$0	\$0	\$0	\$0	\$0
18 Working Capital	353,996					353,996					
19 Subsequent Year's Expenditures	225,002					222,702					
20 Risk Reserve (85% Confidence)	8,225,722	8,225,722									
21 Required Per Policy	2,329,502	200,000				100,000					
22 Fleet Replacement	399,922										
23 Specific Needs (see Fund Summary)	7,965,106	6,500,000									
24 Residual Fund Balance	5,467,196					446,385					
Unassigned:	\$ 15,706	\$ 15,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Residual Fund Balance	15,706	15,706									
Unrealized Gains and Loss Adjustment	\$ (2,422,514)	\$ (2,422,514)									

2025 Proposed Budget - Fund Balance Detail

Justice Center Sales and Use Tax Fund	Rueter Hess Recreation Area Fund	Parks and Open Space Sales and Use Tax Fund	Conservation Trust Fund	Solid Waste Disposal Fund	ARPA Fund	Capital Expenditures Fund	LID Capital Construction Fund	Capital Replacement Fund	Employee Benefits Fund	Liability and Property Self-Insurance Fund	Medical Self-Insurance Fund	
4,531,160	1,700,610	56,382,910	2,200,391	132,095	4,322,680	1,515,106	58,848	399,922	3,357,162	1,516,937	1,937,571	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Non-Spendable:
												Inventory
												Prepays
\$	\$	\$	\$								\$0	Restricted:
				1,980,391								Emergencies (TABOR)
												Grant/Programs
												Risk Reserve (85% Confidence)
												Open Space Operations & Maint.
												Working Capital
576,512		775,449										Subsequent Year's Expenditures
2,752,800	81,000	100,000	220,000									Required - per Policy
1,201,848	1,619,610											Capital Improvement Projects
		55,507,461										
\$0	\$0	\$0	\$0	\$0	4,322,680	\$0	\$0	\$0	\$0	\$0	\$0	Committed:
												Miller Grant
												Specific Needs
												Working Capital
												Risk Reserve (85% Confidence)
												Required Per Policy
					4,322,680							Residual Fund Balance
\$0	\$0	\$0	\$0	\$132,095	-	\$1,515,106	\$58,848	\$399,922	\$3,357,162	\$1,516,937	\$1,937,571	Assigned:
							2,300					Working Capital
												Subsequent Year's Expenditures
												Risk Reserve (85% Confidence)
						50,000			250,000	250,000	1,479,502	Required Per Policy
								399,922				Fleet Replacement
						1,465,106						Specific Needs
		-		132,095	-		56,548		3,107,162	1,266,937	458,069	Residual Fund Balance
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Unassigned:
												Residual Fund Balance
												Unrealized Gains and Loss Adjustment



DOUGLAS COUNTY
ADMINISTRATIVE POLICIES AND PROCEDURES

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

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

DEPARTMENT RESPONSIBLE: Finance

DEPARTMENT(S) AFFECTED: All

POLICY:

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

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

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

Scope:

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

Definitions:

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

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

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

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

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

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

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

Governmental Fund Balance Classifications:

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

Non-spendable

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

Restricted

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

Committed

- Contractual Obligations – Resources specifically committed for use in satisfying contractual requirements. 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.
- Purchases on
- Subsequent Year Expenditures – Appropriation of existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget.
-

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.
- 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. 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 \$250,000 have been set for the worker's compensation/ unemployment fund and the property/liability fund. Minimum reserves in the medical, dental, vision fund must be equal to 5% of the previous year's claims less amounts held as actuarial claims.



DOUGLAS COUNTY
ADMINISTRATIVE POLICIES AND PROCEDURES

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

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

DEPARTMENT RESPONSIBLE: Finance

DEPARTMENT(S) AFFECTED: All

POLICY:

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

I. Amounts Held in Reserve

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

- General Fund
- Road and Bridge
- Law Enforcement Authority

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

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

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

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

II. Funding Reserve Targets

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

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

III. Conditions for Use of Reserves

A. Use of Emergency Operating Reserves

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

B. Authority to Use Reserves

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

C. Replenishment of Reserves

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

An aerial photograph of a landscape featuring a bridge under construction. The foreground is filled with green trees and shrubs. In the middle ground, a bridge structure is visible, with construction equipment and materials on it. The background shows a vast, flat landscape under a blue sky with white clouds. A semi-transparent green rectangular box is overlaid on the left side of the image, containing the title text.

Alignment to Douglas County Board Priorities

Bayou Gulch bridge construction.

2025 Proposed Budget Aligned to Board Core Priorities

Department	Total All Funds	FTEs	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
	1,628.90		\$ 183,317,132	914.60	\$ 256,174,889	237.99	\$ 15,570,448	86.36	\$ 17,293,013	51.67	\$ 70,139,368	152.30	\$ 24,993,014	185.98
			32%		45%		3%		3%		12%		4%	
Direct Budget	1,287.05		\$ 164,882,242	854.50	\$ 230,413,216	154.00	\$ 14,004,640	81.25	\$ 15,553,979	46.00	\$ 63,085,954	129.30	\$ 2,474,943	22.00
Operational Support Budget	185.25		\$ 18,434,890	60.10	\$ 25,761,673	83.99	\$ 1,565,808	5.11	\$ 1,739,034	5.67	\$ 7,053,414	23.00	\$ 2,264,481	7.38
Direct Budgets Detail:														
Board of County Commissioners	959,842	3.00											959,842	3.00
Sheriff	76,880,678	429.50	76,880,678	429.50										
Law Enforcement Authority	39,489,850	194.00	39,489,850	194.00										
District Attorney	14,599,382	100.50	14,599,382	100.50										
Juvenile Accountability Block Grant	108,570	-	108,570	-										
Coroner	1,810,099	12.00	1,810,099	12.00										
Community Justice Services	2,489,003	17.50	2,489,003	17.50										
Contingency - Emergency/Disaster	3,904,569	14.00	3,904,569	14.00										
County Administration - Risk Management	169,464	1.00	169,464	1.00										
County Administration - Mental Health Initiative	1,515,101	19.00											1,515,101	19.00
Other Gov Services-Animal Control	150,000	-	150,000	-										
Human Services-Child Welfare	16,248,822	64.00	16,248,822	64.00										
Justice Center-Capital Projects	3,424,547	-	3,424,547											
Facilities-Justice Center - 19150	4,317,503	17.00	4,317,503	17.00										
Facilities-HR Substation - 19175	420,019	1.00	420,019	1.00										
Facilities - Unified Metropolitan Forensic	369,714	1.00	369,714	1.00										
County Adm-Youth Services Programs	365,022	3.00	365,022	3.00										
WCC Funding	135,000	-	135,000	-										
Roads-Capital Projects	179,427,712				179,427,712	-								
Public Works - Building	4,908,683	34.75					4,908,683	34.75						
Public Works - Engineering	14,134,487	70.00			14,134,487	70.00								
Public Works Operations	36,323,207	84.00			36,323,207	84.00								
Stormwater Management/Drainage	304,600	-			304,600	-								
Other Regional Boards (Transportation)	223,210	-			223,210	-								
Planning	6,581,746	46.50					6,581,746	46.50						
CPSD-Economic Development	2,454,211	-					2,454,211	-						
Other Gov Services-Housing Authority	60,000						60,000							
Open Space	9,038,429	28.00							9,038,429	28.00				
Conservation Trust	2,750,000	-							2,750,000	-				
CD-Parks	3,148,518	17.00							3,148,518	17.00				
Other Gov Services-Water Initiatives	208,790								208,790	-				
Natural Resources	314,742	1.00							314,742	1.00				
Soil Conservation	93,500								93,500					
Health Department	3,872,956	46.00									3,872,956	46.00		
Human Services	46,465,012	71.00									46,465,012	71.00		
Developmental Disabilities	9,103,800	-									9,103,800	-		
Facilities-Fairgrounds & Fair	2,451,721	10.00									2,451,721	10.00		

2025 Proposed Budget Aligned to Board Core Priorities

Department	Total All Funds	FTEs	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		
CSU Extension	484,100	-									484,100	-				
Miller Grant	260,000	-									260,000	-				
CDOT 5310	-	1.00									-	1.00				
Waste Management	298,860	0.30									298,860	0.30				
Historic Preservation Board	149,505	1.00									149,505	1.00				
Total Direct Budgets	1,287.05		\$ 164,882,242	854.50	\$ 230,413,216	154.00	\$ 14,004,640	81.25	\$ 15,553,979	46.00	\$ 63,085,954	129.30	\$ 2,474,943	22.00		
Operational Support Budgets Detail:																
County Administration	846,585	9.25	274,673	3.00	383,839	4.19	23,330	0.25	25,911	0.28	105,093	1.15	33,740	0.37		
County Administration-Central Services	268,195	1.00	87,015	0.32	121,599	0.45	7,391	0.03	8,208	0.03	33,293	0.12	10,689	0.04		
Public Affairs	1,481,679	6.00	480,727	1.95	671,788	2.72	40,832	0.17	45,349	0.18	183,932	0.74	59,051	0.24		
County Attorney	1,970,427	16.00	639,300	5.19	893,385	7.25	54,300	0.44	60,308	0.49	244,604	1.99	78,530	0.64		
Facilities-Administration	4,205,886	6.00	1,364,590	1.95	1,906,934	2.72	115,904	0.17	128,727	0.18	522,109	0.74	167,622	0.24		
Facilities-Management	2,994,882	22.00	971,683	7.14	1,357,869	9.97	82,532	0.61	91,663	0.67	371,778	2.73	119,358	0.88		
Facilities-Fleet	2,923,667	24.00	948,577	7.79	1,325,580	10.88	80,569	0.66	89,483	0.73	362,937	2.98	116,520	0.96		
Finance	1,799,245	13.00	583,761	4.22	815,771	5.89	49,583	0.36	55,068	0.40	223,354	1.61	71,707	0.52		
Budget	634,344	3.00	205,811	0.97	287,609	1.36	17,481	0.08	19,415	0.09	78,746	0.37	25,281	0.12		
Human Resources	2,564,985	14.00	832,203	4.54	1,162,955	6.35	70,685	0.39	78,505	0.43	318,411	1.74	102,225	0.56		
Information Technology	27,612,512	71.00	8,958,815	23.04	12,519,417	32.19	760,937	1.96	845,120	2.17	3,427,752	8.81	1,100,471	2.83		
Other Gov Services-General Fund Admin	7,386,244	-	2,396,450	-	3,348,897	-	203,548	-	226,066	-	916,911	-	294,372	-		
GF Vehicle Replacements	1,097,200	-	355,984	-	497,467	-	30,236	-	33,581	-	136,204	-	43,728	-		
Capital Expenditures Fund	1,033,450	-	335,300		468,563		28,479		31,630		128,290		41,187			
Total Operational Support Budgets	185.25		\$ 18,434,890	60.10	\$ 25,761,673	83.99	\$ 1,565,808	5.11	\$ 1,739,034	5.67	\$ 7,053,414	23.00	\$ 2,264,481	7.38		
Statutory Functions Budgets Detail:																
Assessor	6,341,173	46.00											6,341,173	46.00		
Clerk & Recorder-Administration	1,182,806	9.00											1,182,806	9.00		
Clerk & Recorder-Recording	1,216,170	13.00											1,216,170	13.00		
Clerk & Recorder-Motor Vehicle	5,694,936	56.25											5,694,936	56.25		
Clerk & Recorder-Elections	3,709,303	17.50											3,709,303	17.50		
Clerk & Recorder-Driver's License	224,766	3.00											224,766	3.00		
Clerk & Recorder-E-Recording	206,000	-											206,000	-		
Surveyor	8,957	0.10											8,957	0.10		
Treasurer	1,669,479	11.75											1,669,479	11.75		
Total Statutory Functions Budgets	156.60		\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 20,253,590	156.60		
Total Budgets (Direct/Operational Support/ Statutory Functions)			567,487,865	1,628.90	\$ 183,317,132	914.60	\$ 256,174,889	237.99	\$ 15,570,448	86.36	\$ 17,293,013	51.67	\$ 70,139,368	152.30	\$ 24,993,014	185.98

1,628.90 Note: Does not include Internal Services Funds, Woodmoor Mountain GID, Lincoln Station LID, Community Safety

The background image shows a gravel path leading towards a body of water, with a large, leafy tree on the right and a green semi-transparent rectangle in the center containing white text. The scene is captured in bright daylight with a clear blue sky.

Management Limitations

3.3 Financial Planning & Budget

Path next to Bingham Lake.



POLICY 3.3 FINANCIAL PLANNING AND BUDGET MONITORING REPORT

To: Board of County Commissioners
From: County Manager
RE: Internal Monitoring Report – Management Limitations
Policy: Policy 3.3 Financial Planning and Budget
Date: December 10, 2024

I hereby present my monitoring report on your Management Limitations Policy 3.3 *Financial Planning and Budget*. I certify that the information contained in this report is true for the 2025 Proposed Budget.

Signed: _____ *Doug DeBord* _____, County Manager

Date: __December 10, 2024__

POLICY 3.3 FINANCIAL PLANNING AND BUDGET MONITORING REPORT COMPLIANCE MATRIX

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		
3.3.2 Deviate from statutory requirements.	X		
3.3.3 Deviate materially from BOCC-stated priorities in its allocation among competing budgetary needs.	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		
3.3.5 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		
3.3.6 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		
3.3.7 Fail to maintain a Budget Contingency Plan capable of responding to significant shortfalls within the County's budget.	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		
3.3.9 Result in new positions or additions to the staffing without specific approval of the Board of County Commissioners.	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		
3.3.11 Provides less for Board activities during the year than is set forth in the Governance Investment Policy (Policy 2.10).	X		
3.3.12 Fails to show reserves and designations subject to the requirements of the law and "Generally Accepted Accounting Principles."	X		
3.3.13 Fails to adequately plan for short and long-term capital or facility needs	X		

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.

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.

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 2025 Proposed Budget are published with the five-year forecast.

Monitoring Reports:

- Compliance with Administrative Policy III.2.7 (Commitment of Fund Balance)
 - 2025 published Fund Summaries (five-year forecast)
 - Alignment of Board goals to budget spreadsheet
-

3.3.2 Deviate from statutory requirements.

Report: Compliance is reported based on my interpretation as the 2025 Preliminary Budget was presented to the Board on October 15, 2024, and the 2025 Proposed Budget is adopted on December 10, 2024.

Monitoring Reports:

- Per statute, the Preliminary Budget is presented to the Board of County of Commissioners by October 15, 2024.
 - Per statute the Budget must be adopted by the Board of County Commissioners by December 15, 2024.
-

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

Report: The Board adopts and supports the budget. The 2025 budget is derived using the Board’s written goals which were approved on October 27, 2009, and revised 2013 and 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.

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)
 - Quarterly financial statements and proposed budget
 - Fund summaries (expenditure forecasting, separation of capital and operational items, identification of non-spendable, restricted, committed, assigned and unassigned fund balances)
 - 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.

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).

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.

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.

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.

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).

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).

Report: Compliance is reported based on my interpretation that budget exists for 2025 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."

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.

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, 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 update schedule is determined by current economic and staffing conditions in consultation with the Elected Officials, County Manager and Department Directors. 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.



Glossary

Hiking trail at Dawson Butte Open Space.

GLOSSARY

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

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

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

ADOPTED BUDGET - Refers to the amounts originally approved by the Board of County Commissioners by December 15th for the next calendar year, and the document that 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 that 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 United States 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 that 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 that 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 Colorado State legislature that 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 at 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 or 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 worldwide business and industry, government, and nonprofit organizations, to align business activities to the vision and strategy of the organization, improve internal and external communications, and monitor organizational 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 a leading-edge activity that has been successfully adopted or implemented and has brought efficiency and effectiveness to an organization resulting in improved productivity, quality, reduced costs, and increased customer service.

BEST PRICE - Pricing, in the form of a bid, proposal, or quote that is not necessarily the lowest, but rather is 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, previous experience with the vendor, the ability to meet all 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 the respondent's 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 system 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, and roads) and major shared equipment resources (computer systems and telephone systems).

CAPITAL IMPROVEMENT PLAN (CIP) - 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 the COVID-19 pandemic.

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.

CJRA - Criminal Justice Records Act.

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

COMMITTED FUND BALANCE - The portion of the 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 based on criteria contained in the bid documents.

CONFLICT OF INTEREST - A clash between the public interest and the private interest of the individual(s) 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.

CONSUMER PRICE INDEX (CPI) – Consumer Price Index

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 actual 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.

DAVIS BACON ACT (DBA) -

DCECA - The acronym for Douglas County Emergency Communication Authority.

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.

DCECC – Douglas County Early Childhood Council.

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) - A public safety driving facility for training law enforcement and first responders.

EXPENDITURE - An actual payment made by County check, wire, automated clearing house (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 Governments' 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 that 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; with the buyer accepting 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, that 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, 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.

GASB – Governmental Accounting Standards Board

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.

GID – General Improvement District

GOAL - A long-range, desirable development, attained by time-phased objectives and design 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 - An 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 that 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 designed to assist low-income families 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 and is eligible for medical insurance and paid County holidays.

LIQUIDATED DAMAGES - A specific sum, stated in a 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 that are unacceptable.

MILL LEVY - The tax rate expressed in thousands. The rate set by a taxing entity that when applied to 1/1000th of the assessed value of a 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), that 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 an 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, (b) activities and sub-activities comprising the County's operation; (c) the resultant expenditure requirement; and (d) the resources available for their support.

OPERATING FUND - A fund that 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 that 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 after award by a successful bidder, to protect the County from loss due to a contractor's inability to pay its suppliers and / or subcontractors who assisted in the performance of the work.

PERFORMANCE BOND - A contract of guaranty executed after award by a successful bidder to protect the County from loss due to a 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, that 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 managements' job without meddling, to rigorously evaluate the accomplishment of the organization, and to effectively lead its organization.

PREFERRED VENDOR - A vendor that the County prefers to work with for a variety of reasons, including a long-standing historical knowledge of the project and / or work that is being done, or the deciding department's determination that they are the most qualified to perform the work. The selection of a preferred vendor usually does not follow the formal bid / proposal process but does include a lengthy justification memo detailing all 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 - The activity of 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 that are essentially intellectual in character and 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 a 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 year's 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 an internal service fund.

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 - The activity of 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) - An 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 governments' 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%) in Douglas County imposed on the sale of all tangible personal property not specifically exempted. The most notable exemptions are groceries and home heating fuel.

SEBP - An acronym for the Southeast Business Partnership.

SB22-238 - Legislation for the Reduction in Real Property Taxation for 2023 and 2024 Property Tax Years.

SB23-108 - Legislation for the Temporary Property Tax Credits and Temporary Mill Levy Rate Reductions.

SB23B-001 - Legislation for the Reduction in 2023 Residential Property Taxes.

SERVICES - The furnishing of labor, time, or effort by a contractor not involving the delivery of a specific 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 due to only one vendor or supplier possessing the unique ability or capability to meet the requirements of the solicitation.

SOLE SOURCE VENDOR – 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 monies from one spending agency to another, whether the agencies are in the same or different funds. Funds received that were not planned during the budget cycle can be appropriated and expended only after approval via this supplemental appropriation process. 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, such as, 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.

TABOR - Amendment to the Constitution of the State of Colorado approved by the voters that generally limits the amount of revenue governments in the state can retain and spend. Absent voter approval, it requires excess revenue to be refunded to taxpayers.

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, 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, that, when applied to the assessed value of property, generates property taxes. For example, a 1.9774% 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 32 - As political subdivisions of the State of Colorado, special districts are required to submit required filings to various state agencies throughout the year. These filings are primarily financial, but also include election results, lists of board of directors, and others. Examples of Title 32 Districts include: Ambulance, Fire Protection, Health Assurance, Health Service, Metropolitan, Parks and Recreation, Sanitation Water, and Water and Sanitation.

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 - The residual portion of fund balance that does not meet any other fund balance restrictions. The County will only report a positive unassigned fund balance in the General Fund.

UNREALIZED GAINS AND LOSSES - Gains or losses on securities purchased but not sold. GASB 72 requires governments to 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%) in Douglas County 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% of the building permit value. The Clerk and Recorder collects the motor vehicle use tax.