



2026 Preliminary Budget

Hiking Trail Bluffs Regional Park



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2026 RECOMMENDED PRELIMINARY BUDGET

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Transmittal Letter



October 15, 2025

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

Commissioners Laydon, Teal, and Van Winkle:

Please accept for your review and consideration the 2026 Preliminary 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 2026 Preliminary Budget including projected revenues, expenditures, and reserves.

BUDGET OVERVIEW

The recommended Preliminary Budget for 2026 is \$592.6 million for all funds. Ongoing operating expenditures are \$293.7 million, one-time initiatives are \$194.6 million, and federal- and state-funded expenditures are \$61.2 million.

Property taxes are forecasted to be \$231.1 which is a 1.1% decrease over 2025 due in part to SB24-233 which provides tax relief for citizens. The average citizen will see a 5% decrease in their property taxes paid in 2026. Total revenues for the county are increasing 3.5% or \$20.9 million. Douglas County will also be implementing a Childcare Provider Property Tax Credit for 2026.

The operating portion of the budget is increasing by 4.16%, (or \$11.7 million), which is less than the percentage of population growth and 3-year average CPI (1.2% + 3.5% = 4.7%).

The 2026 Preliminary Budget includes:

- No new FTEs
- New funding for essential operations increases only
- Total funding for transportation is \$202.4 million
- Total funding for public safety of \$138.9 million
- Total funding for parks and open space of \$25.7 million

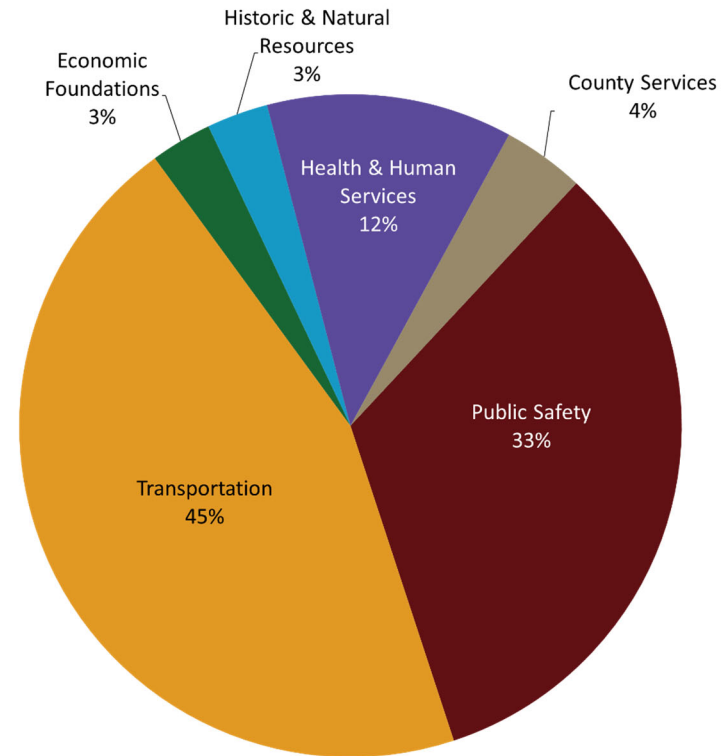
The budget is balanced for all funds and all funds meet the fund balance classifications set forth by accounting pronouncements, statute, and policy. The County has no debt.

Several Board initiatives will be discussed in the next 30 – 60 days that can impact the budget. These include:

- Link expansion east and to other municipalities
- Zebulon Regional Sports Complex
- Strengthening Wildfire Mitigation
- A Helitack Hanger
- School Security
- Affordable housing opportunities for individuals with developmental disabilities

More detail is provided for these items farther back in this document.

This graph depicts the 2026 recommended Preliminary Budget alignment with the Board's Core Priorities.



This chart will change for the Proposed Budget.

DRIVING FORCES

The Board of County Commissioners' Core Priorities are the foundation for the development of the budget. These Core Priorities, along with citizen input, shape the 2026 Preliminary Budget's major investments in Transportation, Public Safety, County Services, Historic and Natural Resources, Economic Foundations and Health and Human Services.

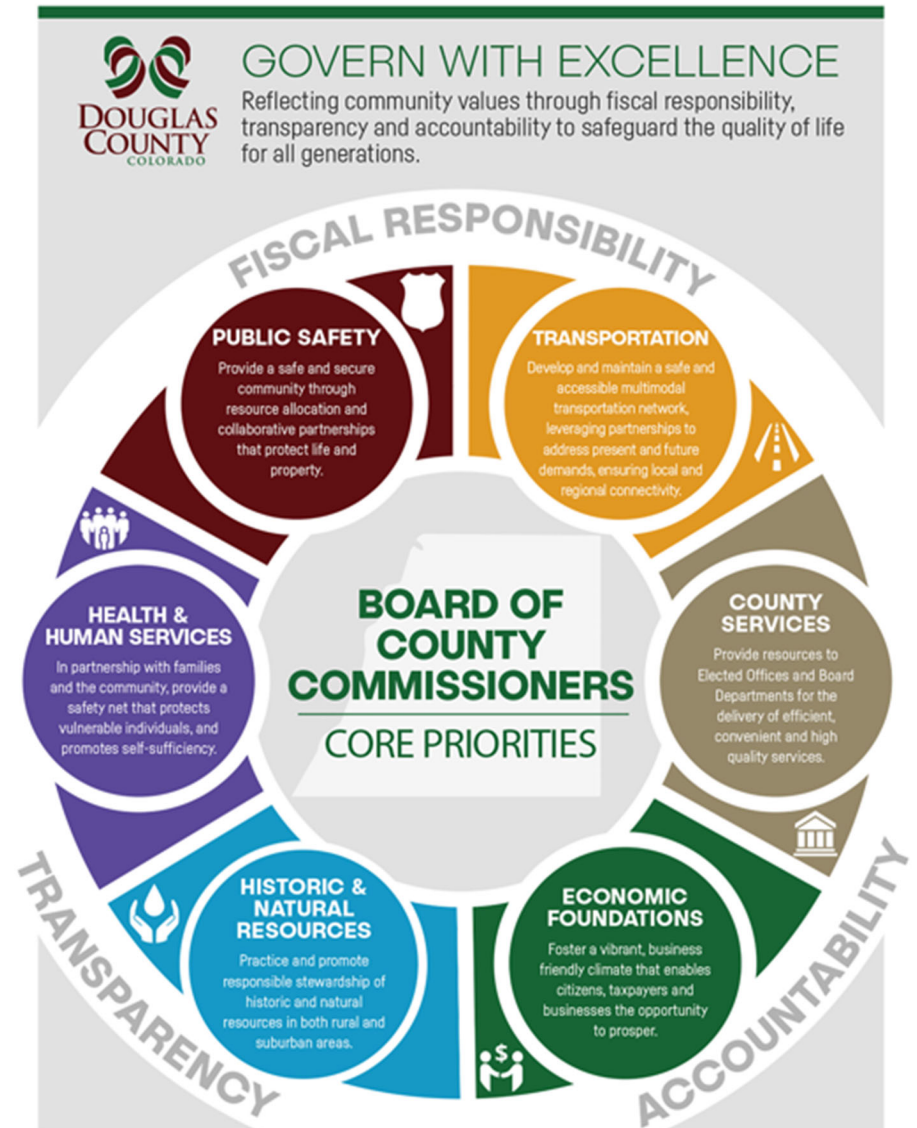
The Board's Core Priorities and fiscally conservative guiding principles play an important role in the development of the budget, providing a sound and balanced approach by:

- 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 2026 Preliminary Budget:

- Continue capital investment throughout Douglas County to address traffic congestion, road infrastructure, and public safety priorities.
- Keep the cost of government down through cost-effective purchasing, cash funding, outsourcing and contracting opportunities, and leveraging local funds.

- Continue emphasis on increased efficiency through technology.
- Maintain efficient staffing levels, with an emphasis on external service areas that directly impact Douglas County communities.



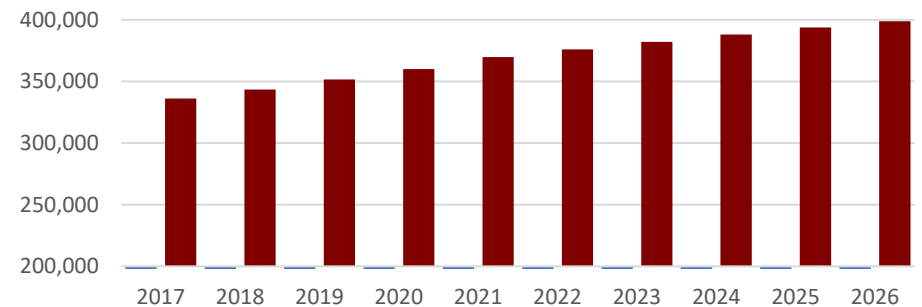
Economic Conditions

Douglas County's total population is estimated to be 396,377 as of January 1, 2026, and grow to 402,180 by December 31, 2026. This represents 13 people moving to Douglas County every day. The County's unincorporated population is estimated to be 215,864 by January 1, 2026, and grow to 220,073 by December 31, 2026.

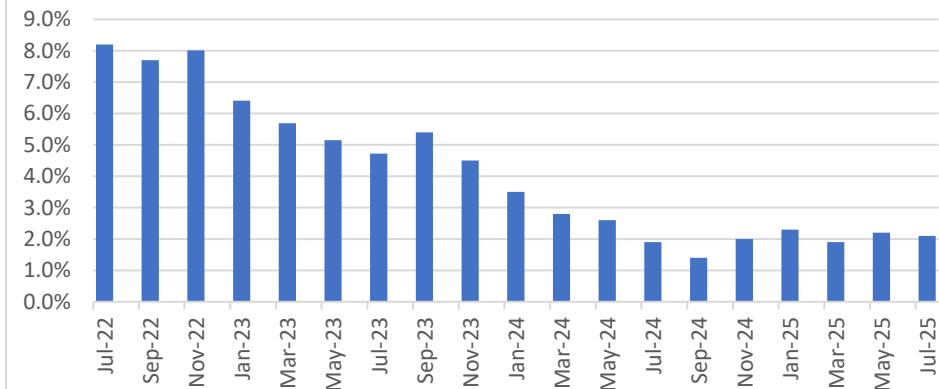
The 2026 Colorado economy is projected to experience slowing, but continued expansion with growth rates moderating closer to the national average. A defining characteristic will be a persistent labor shortage, driven by slowing net migration and an aging population, which will continue to restrain job growth across the state. Key sectors like Professional and Business Services are expected to remain major employers, while the Construction and Manufacturing sectors are anticipated to face headwinds. The state government, however, is grappling with a significant structural budget deficit for the fiscal year due to rising mandatory costs like Medicaid and revenue shortfalls stemming from federal policy changes.

The outlook for Douglas County in 2026 is one of continued growth, though at a slowing pace, largely mirroring the wider state and national deceleration. The county's economic resilience is built on key industries that include Aerospace, Financial Services, and Healthcare/Bioscience. While the county is relatively insulated due to its high median income and stable employment in high-value sectors, it will not be immune to the national headwinds. Local economists foresee challenges in the form of persistent, though slowing, inflation, and tighter business investment across the region due to high borrowing costs and uncertainty over federal policy.

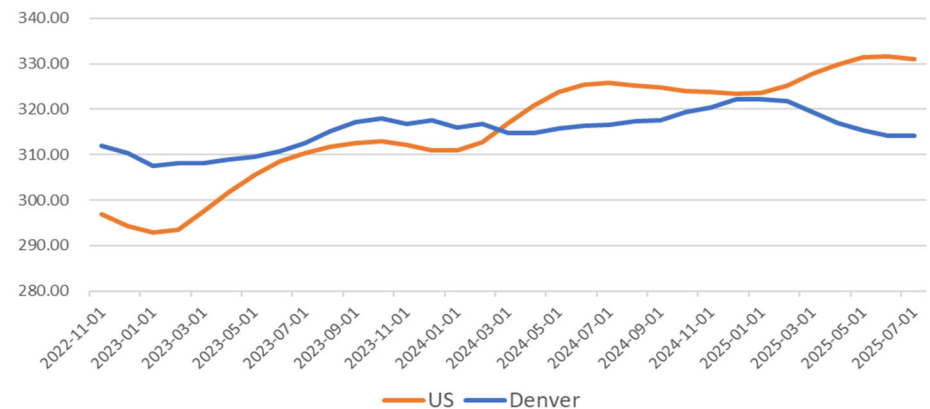
Douglas County's 10-Year Population Growth



Consumer Price Index (CPI) Denver-Aurora-Lakewood



S&P/Case-Shiller Home Price Index



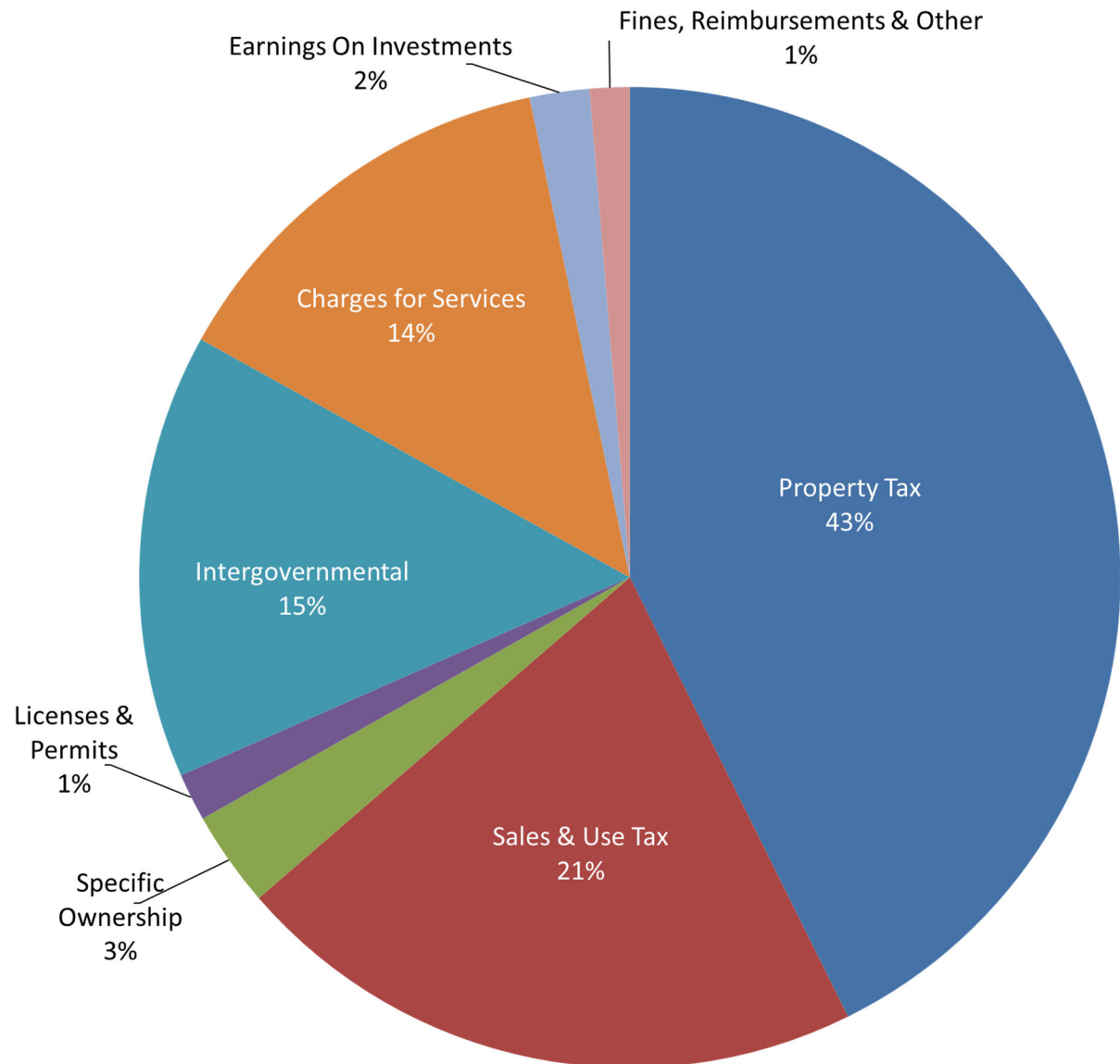
Revenues

Budgeted revenues for 2026 total \$541.9 million, representing a \$23.0 million (or, 4.4%) increase over 2025 adopted revenues. This increase is itemized as follows:

- Property taxes \$8.5 million
- Sales & Use taxes \$3.5 million
- Intergovernmental \$3.3 million
- Charges for services \$8.0 million
 - \$4.3 million of this is attributed to accounting for self-insured funds.

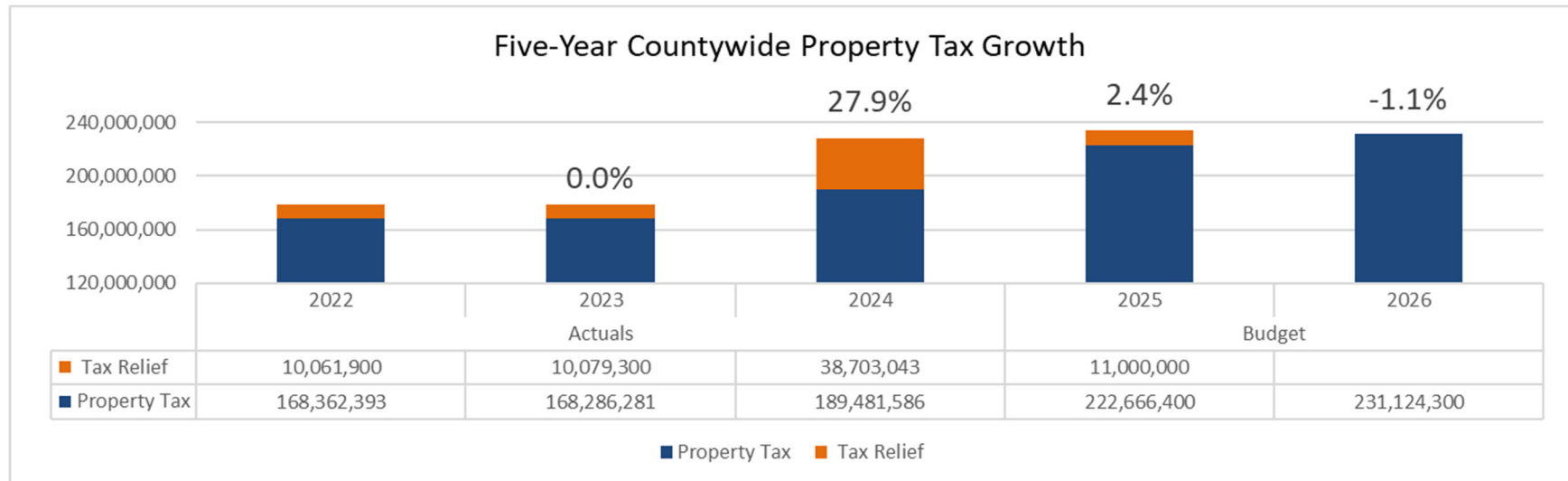
Revenues are forecasted by reviewing actual-to-budget performance and applying a conservative, yet realistic, approach to trending the various individual revenue streams.

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 \$231.1 million in 2026.



SB24-233 is effective for budget year 2026 and is intended to provide long-term property tax relief to property owners. The bill was enacted to address the sharp valuation increase seen in budget year 2024. In budget years 2024 and 2025, Douglas County provided tax relief, however few other municipalities followed suit resulting in large property tax increases for our citizens. Now that SB24-233 is effective, all municipalities will participate in tax relief to property tax owners through reduced property valuations. The average residential property owner in Douglas County will see a five percent (5%) reduction in the property taxes paid in 2026.

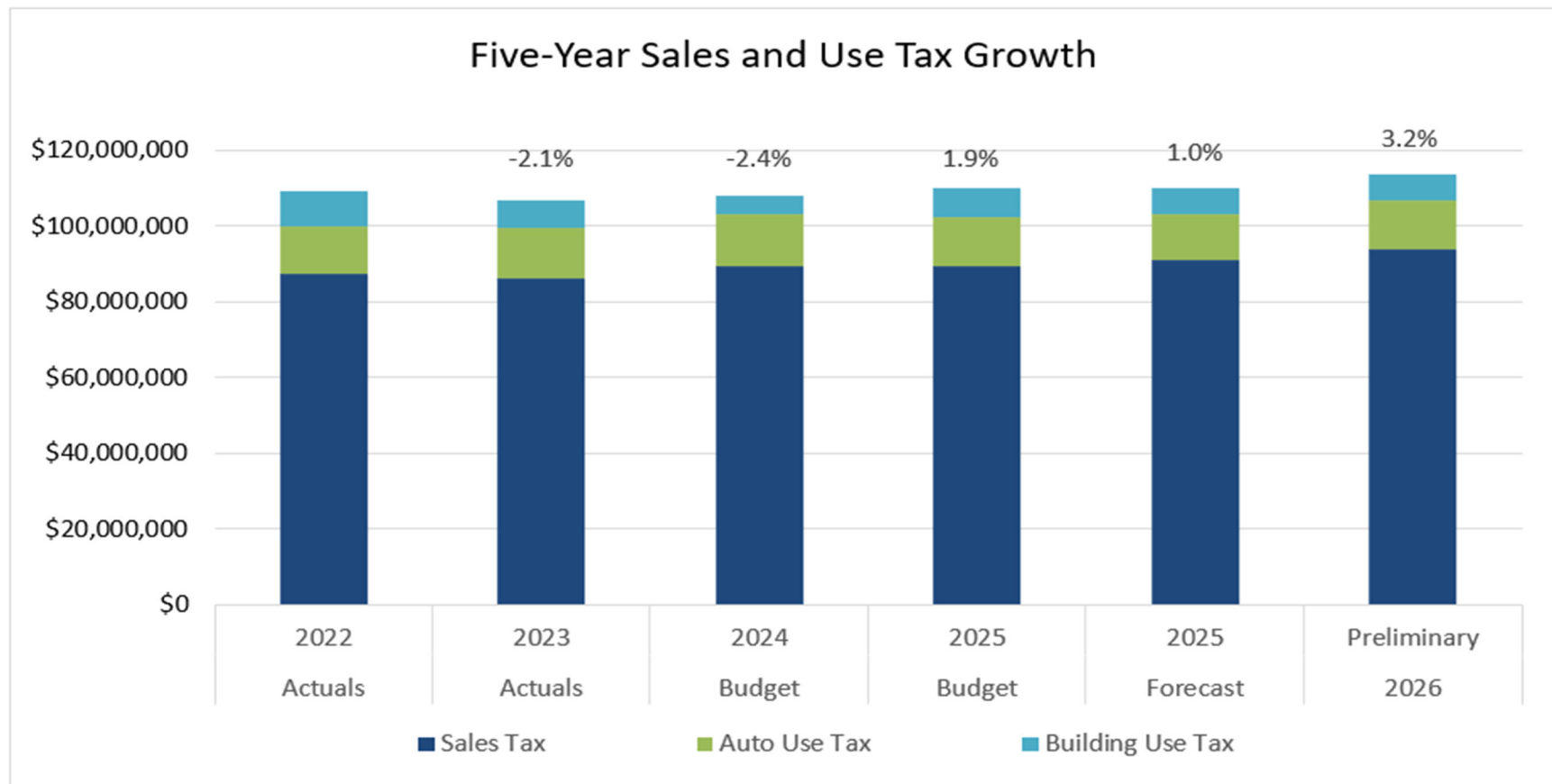
The Board of County Commissioners has discretion in the distribution of the 18.774 mills. The 2026 allocation is as follows:

- 14.008 mills General Fund
- 3.731 mills Road and Bridge Fund
- 0.469 mills Human Services Fund
- 0.416 mills Safety and Mental Health
- 0.150 mills Capital Expenditures

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.

Sales tax revenue is directly dependent on taxable consumer spending, which is significantly influenced by the health of the economy. Consumer confidence, employment levels, and real wages are primary factors that determine how much money people spend on taxable goods. While inflation can temporarily boost nominal sales tax collections, long-term trends like the shift from purchasing taxed goods to non-taxed services cause a contraction in the sales tax base relative to the overall economy. Douglas County's economy is stable if not slightly growing, therefore the forecast for next year is increasing 3.2%.

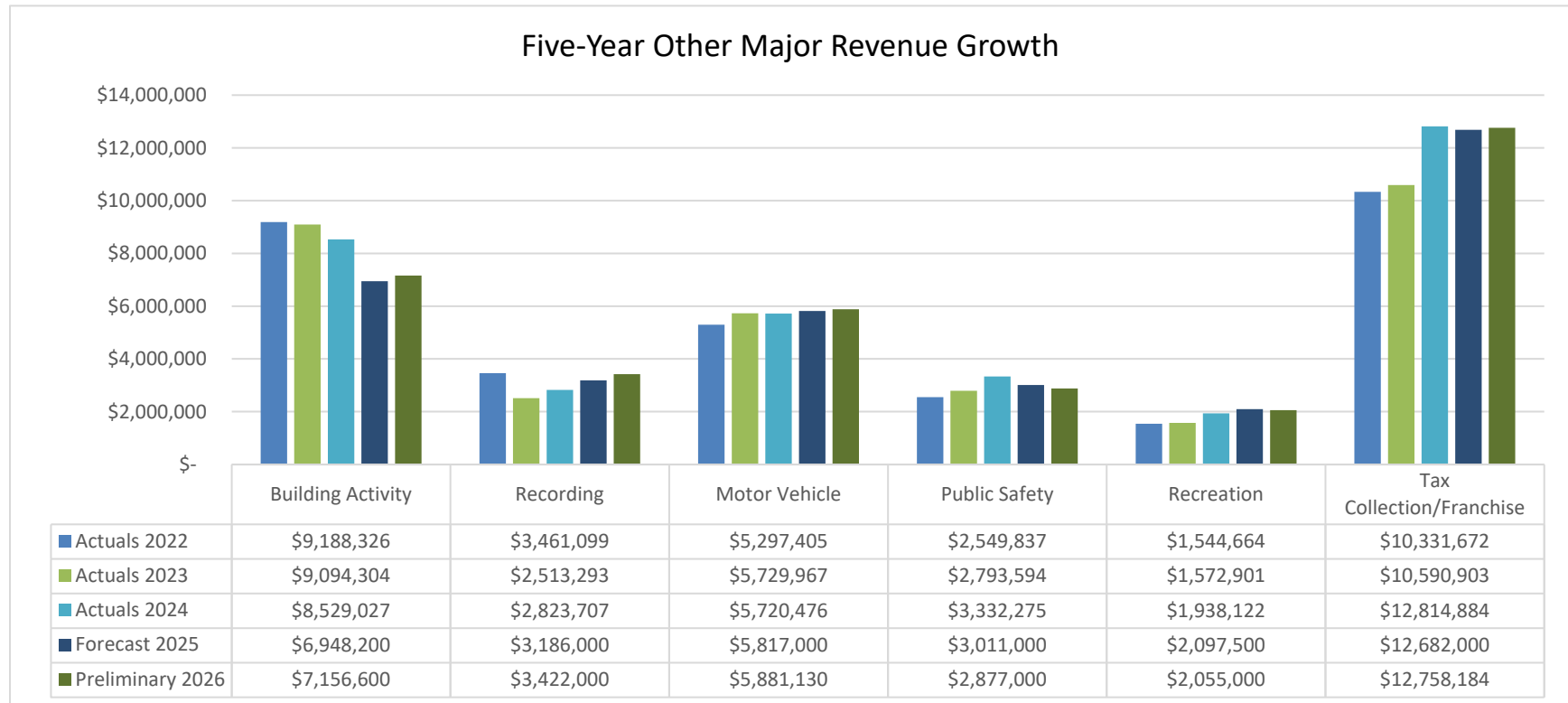


Other Major Revenues

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.

The top revenues collected in the General Fund are expected to be up from the 2025 Adopted Budget by 4.3%, equating to approximately \$4.0 million. Growth in the tax collection fees was mitigated by the contraction in building development revenue, which is expected to continue into the near future. The 2026 Top Revenues are forecasted to grow by 2.3% in the subsequent budget year and then remain relatively flat to accommodate for economic uncertainty surrounding interest rates, tariffs, and disposable income.

The following graph shows the five-year trend for each category.



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.

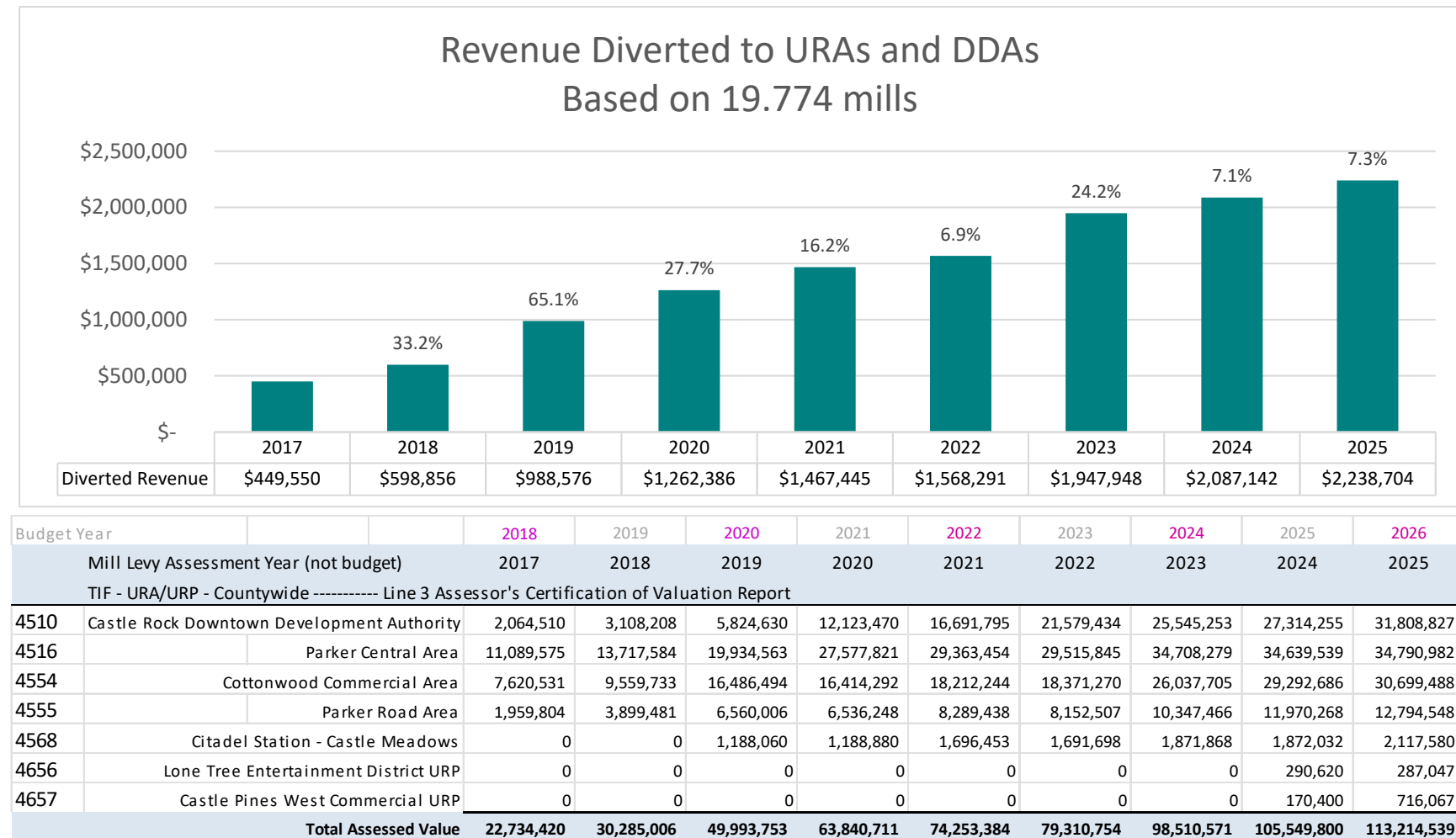
Sales tax sharebacks come from the Road portion (0.40%) and the Open Space portion (0.17%). The Road Sales and Use Tax shareback is based on 75% of the Roads Sales and Use Tax collected within the wholly incorporated towns and cities' boundaries, excluding Park Meadows Shopping Centre in Lone Tree. The 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 2024 were 23.3% of the total Parks and Open Space Sales and Use Tax collected.

2024 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	\$ 177,965	177,965		
Castle Pines	1,489,626	689,267	502,650	297,709
Castle Rock	9,380,470	3,107,360	4,362,273	1,910,837
Larkspur	118,968	26,425	75,382	17,161
Littleton	50,679	50,679		
Lone Tree	4,559,287	1,944,824	2,275,446	339,017
Parker	8,372,070	2,513,422	4,105,236	1,753,412
Total Sharebacks	\$ 24,149,065	\$ 8,509,942 23.7%	\$ 11,320,987 26.0%	\$ 4,318,136 23.3%
Calculation Basis		50% of assessed value within the incorporated boundaries times R&B mill levy (3.731 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				\$ 599,126
Castle Rock				1,670,216
Larkspur				56,957
Lone Tree				715,528
Parker				561,762

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 2026 (tax year 2025), TIF is estimated to increase 7.3% over tax year 2024, resulting in \$2,238,704 of ongoing revenues being directed to these authorities instead of the County.



$$\text{Total Assessed Value for All TIFs (113,214,539)} \times \text{Douglas County Mill Levy (19.774)/1000} = \text{Diverted Revenue (\$2,238,704)}$$

2026 PRELIMINARY BUDGET

Expenditures

The 2026 expenditure budget is anticipated to be approximately \$592.6 million. The operating portion of the 2026 Budget is projected to increase by 4.16%, (or \$11.7 million), which is less than the percentage of population growth plus the 3-year CPI average ($1.2\% + 3.5\% = 4.7\%$).

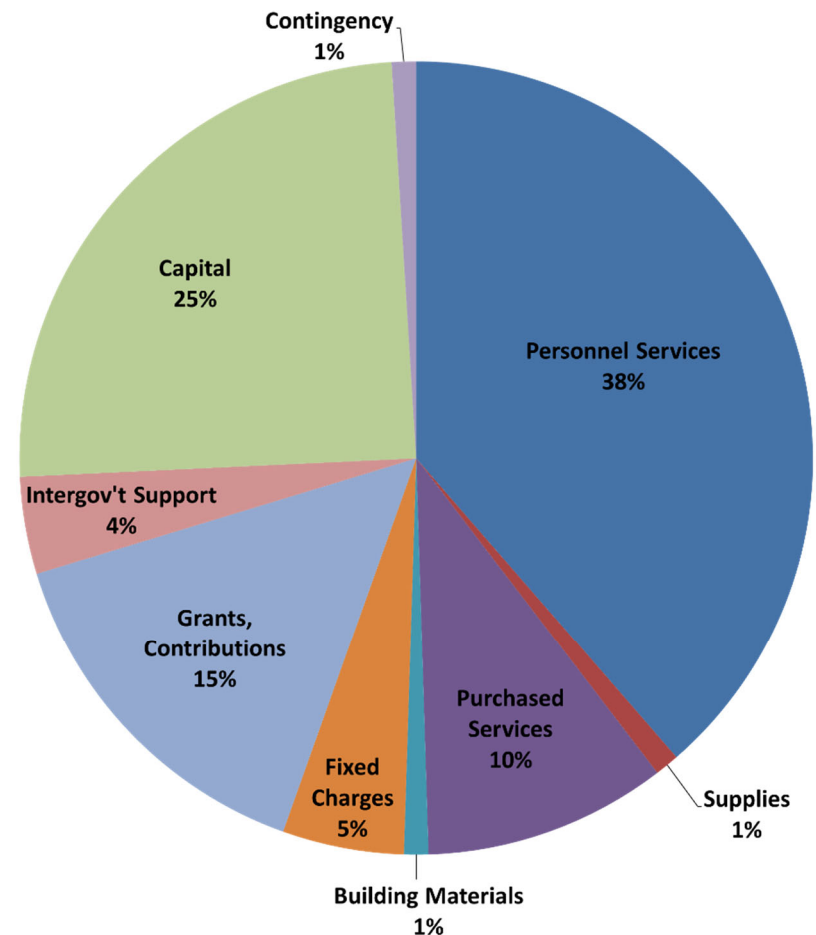
One-time initiatives equal \$194.6 million and include:

- \$160.7 million for roads
- \$10.25 million for parks
- \$4.3 million for public safety

Federal and state-funded expenditures equal \$61.2 million and are increasing by 4.8%, (or \$2.8 million), due to increases in Human Services federal and state allocations.

This budget does not include any new FTEs.

New funding is for compensation and benefits and essential operating expenditures like software maintenance and contract increases.



Board's Initiatives Included in 2026 Budget

Throughout the year, the Board of County Commissioners discuss and approve initiatives. Following is a list of these initiatives that are continuing into 2026.

- **Link Expansion into Highlands Ranch**

Link on Demand is a free shuttle service that provides on-demand rides within a specific boundary. To enhance mobility and improve access to key destinations, the Board of County Commissioners approved \$3 million in 2025 in support of an expansion of the Link On Demand micro transit service into Highlands Ranch. The move builds on Lone Tree's successful program and reflects the Board's continued commitment to developing innovative transportation solutions for Douglas County. Expansion is planned for 2026.

- **Biochar Facility**

In 2025 the Board invested up to \$3M for the construction 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. Ultimately, this operation will be one component of a larger Public Works Waste Diversion site. Working to better understand the revenues from biochar.

- **Heroes Hall**

Douglas County committed \$400,000 for the design phase of building a first-of-its-kind space dedicated to honoring Veterans and empowering the organizations that support them. Heroes Hall will unite local Veteran service groups under one roof, offering comprehensive support, collaboration and community for those who served our country.

- **Expanded Support for Domestic Violence Survivors**

A new 7,500-square-foot safehouse with a 22-bed capacity now provides comprehensive, trauma-informed services and expanded access to critical resources within the county. In 2025, Douglas County entered into a strategic partnership with TESSA for \$350,000 to provide 24/7 access to safe housing, legal advocacy, mental health counseling and coordination with law enforcement.

- **Wildfire Mitigation Cost Share Program**

In 2025, Douglas County again invested \$500,000 in its Wildfire Mitigation Cost-Share Program. This popular program helps residents and communities create defensible space to reduce the risk of wildfire through 50% matching funds and expert support. 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. Now in its third year, this program was expanded to also leverage a \$350,000 Colorado State Forest Restoration and Wildfire Risk Mitigation Grant.

- **Year-Round Wildfire Response**

With thousands of lives and billions of dollars in property value at stake, Douglas County takes wildfire risk seriously. In 2025, the Board of County Commissioners invested in cutting-edge tools and year-round resources to ensure faster, smarter wildfire response, especially in remote or high-risk areas. The Board invested \$1.5M in support of a rapid response Type 2 firefighting helicopter, highly trained expert Helitack team and AI-powered wildfire detection technology.

- **Douglas County Welcome Signage**

Public Works Engineering has allocated \$1 million to install two monument signage at the north and south entrance points to Douglas County. These should be installed in 2026.

- **New 23rd Judicial District Attorney's Office**

In May 2025, the Board of County Commissioners approved a \$1.6M major investment in public safety by funding 12 new positions in the District Attorney's Office. This expansion ensures the office is equipped to meet growing demands from new courtrooms and rising caseloads, while advancing key priorities that protect the most vulnerable in our community.

- **Older Adults Initiative**

Douglas County allocated \$1.5 million to its Older Adults Initiative in 2025. This investment is providing \$700,000 in new transportation services, \$192,000 in new housing support programs, \$270,000 of in-home services, and \$350,000 in information, resources, and benefit navigation services to older county residents. Another \$1 million is funded for 2026.

- **Zebulon Regional Sports Complex**

Zebulon is envisioned to be a hub for youth and adult sports, including ice rinks, basketball/volleyball courts, a sports dome (with indoor turf fields, fitness space, a restaurant and family entertainment), and outdoor fields for soccer, baseball and softball. The complex will be open to all Douglas County residents and is intended to draw national competitions for youth sports. Based on community feedback, in 2025 Commissioners acquired 46.5 acres through a land transfer and allocated \$5 million from Parks and Open Space Sales and Use Fund. The County's overall contribution is expected to be \$60M - \$80M in project costs will also come from the Parks and Open Space Sales and Use Tax. The total project costs is dependent upon private equity partnerships.

- **Health Department Relocation**

To enhance service delivery and improve operational efficiency, the Douglas County Health Department moved all services to a central location. Designed with modern amenities and improved accessibility, the new facility brings all public health functions under one roof, allowing for stronger coordination, collaboration, and customer service. Total investment of \$1,594,000.

- **New Human Services Location**

To expand access to vital safety net services in northern Douglas County, Douglas County Human Services opened a new office within the Highlands Ranch Senior Center. The office provides convenient support to individuals and families of all ages for a county investment of \$183,409.

- **Child Care Provider Tax Credit**

In 2026, Douglas County will fund a property tax incentive for child-care providers using newly established statutory authority created under Senate Bill 24-002. The incentive will rebate up to 75% of the County's share of property taxes for all commercial and in-home childcare providers, and an additional 25% for those that provide care to infants and toddlers.

- **Tall Tales Ranch**

Using ARPA funds, Douglas County will support the construction of affordable housing units for individuals with developmental disabilities. Funds will be used to construct affordable housing units and regional pedestrian infrastructure in support of the Tall Tales Ranch project in Lone Tree.

- **American Rescue Plan Act (ARPA) Funded Water and Wastewater Investments**

In 2026, Douglas County will fully expend its remaining American Rescue Plan Act funds, the bulk of which will fund investments in new water and wastewater infrastructure in the Highway 85 corridor, including wastewater treatment in partnership with Dominion Water and Sanitation District, a wastewater force main and lift station to serve the Sedalia area in conjunction with Castle Rock Water, and replacement of water lines in Sedalia and Louviers in partnership with

Sedalia Water and Sanitation District and the Louviers Water and Sanitation District.

The following are initiatives to be discussed in the 4th quarter of 2025 for potential inclusion in the 2026 budget:

- **Helitack Hangar**

Douglas County anticipates allocating approximately \$1.5 million in ARPA accrued interest and approximately \$3.5M from other sources to construct a year-round climate-controlled hangar. This structure would house the County's wildfire suppression helicopter, Helitack Team and act as one component in a Regional Joint Public Safety Training Complex.

- **Investment of Developmental Disability Mill Levy funds in new affordable housing opportunities**

Douglas County may allocate Developmental Disability Mill Levy (DDML) funds to support the development of additional affordable housing opportunities for individuals with developmental disabilities. Potential investments could include Wellspring's Unity on Wolfensberger project, which proposes conversion of an existing hotel into for-sale residential units.

- **Strengthening Wildfire Mitigation**

With over 66% of Douglas County's population residing within the Wildland Urban Interface, the County will consider amplifying its

public safety efforts by expanding wildfire mitigation programming. By doubling the budget allocation in 2026 to \$1.5M, funding will enable the creation of defensible space for twice as many properties, offer more homeowner engagement events, provide detailed home hardening assessments and leverage a data tracking system to identify areas where strategic fire breaks would be highly effective at protecting life and property.

- **School Security**

At its October 14th business meeting, the Board of County Commissioners proposed a 50% cost-sharing partnership with the Douglas County School District to bring advanced entryway security to ten schools and 50% funding plus start-up costs for two new School Resource Officers (SROs) to support rural elementary schools in the County. This proposal would be included in the 2026 budget with mutual support from DCSD.

- **Recycling Center**

In the 1st half of 2026, the Board will consider funding options for co-location of a centralized waste diversion center with the County's proposed Biochar facility. The site would serve as a convenient one-stop-drop for residents to recycle yard waste, unwanted electronics and household chemicals.

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

The Human Resources department gathers compensation data from front range counties, towns, and cities to ensure Douglas County compensation plan is competitive. Based on this data, the Human Resources department is intending to recommend a 3% merit increase for non-commissioned staff. Commissioned Officers increases are as follows:

- Deputy Tiers: 5.5 percent average increase.
- Sergeant Tiers: 5.1 percent average increase.
- Top Tier (Deputies and Sergeants): 3.5 percent increase.
- Structural Change: Collapsing the Sergeant tiers from five to four.
- An additional Corporal rank
- Stipend for Detectives

Benefits

Douglas County's medical benefits were projected to increase \$3.25 million (+12%). However, through plan design changes and a modest premium cost share to employees, this has been reduced to approximately \$2.0 million.

Total county impact of these recommendations is anticipated to be \$9 million.

Staffing

In 2025, a total of 23.0 FTEs were added. The following chart details where positions were added.

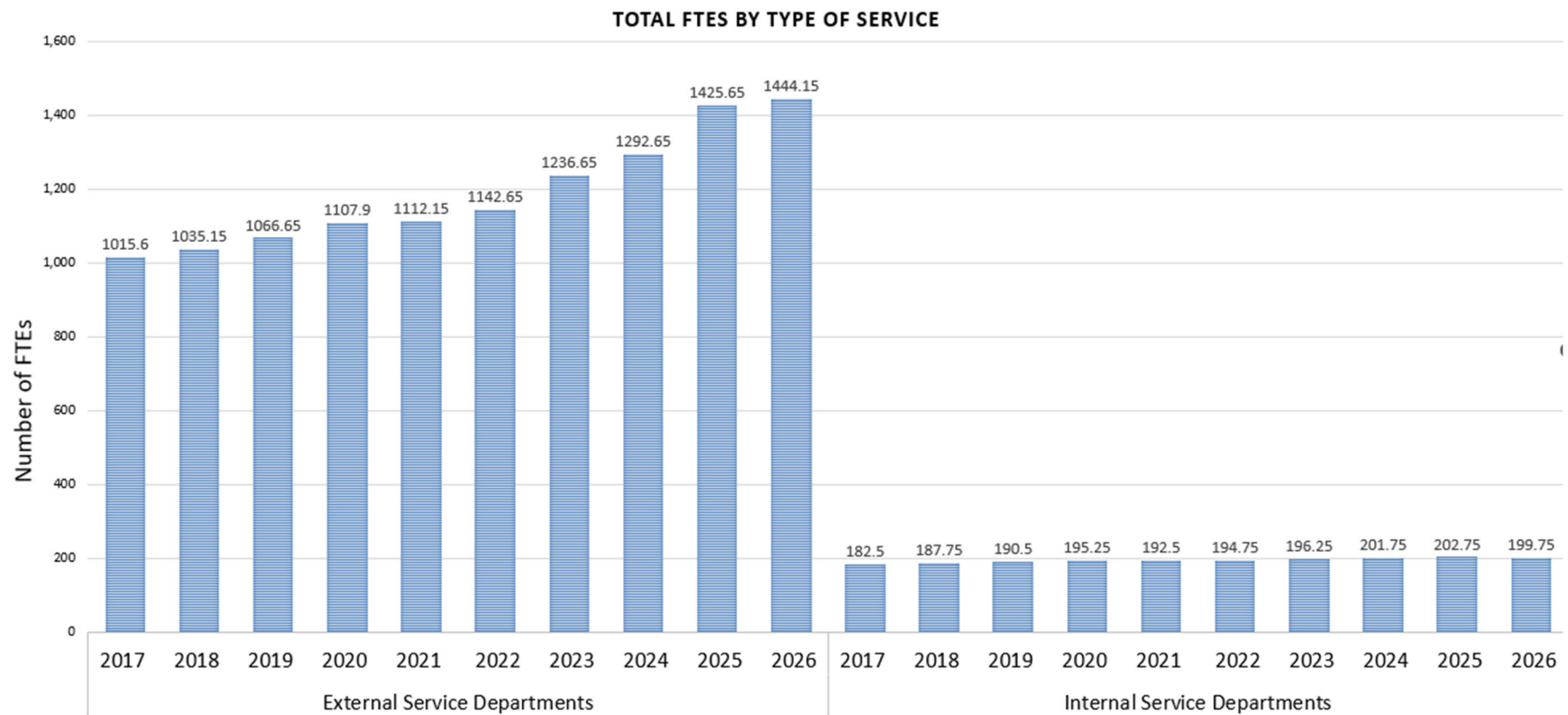
2025 Staffing Changes					
Department / Division	Bus. Unit	Description	FTE	Salary & Benefits	Funding Source / Comments
General Fund					
Community Justice Services	19700	CJS Case Services Specialists	2.50	\$ 235,718	General Fund
Sheriff	21700	Emergency Management Coordinator	0.50	\$ 74,470	General Fund
Fairgrounds	55200	Assistant Supervisor, Fairgrounds	1.00	\$ 133,535	40% New Revenues / 60% General Fund
Fairgrounds	55200	Building Maintenance Worker	2.00	\$ 184,980	40% New Revenues / 60% General Fund
Fairgrounds	55200	Event Operations Technician	1.00	\$ 112,189	40% New Revenues / 60% General Fund
Fairgrounds	55200	Sr. Building Maintenance Technician	1.00	\$ 102,793	40% New Revenues / 60% General Fund
Mental Health	802014	Care Compact Navigator	2.00	\$ 250,418	100% Grant Funded
Total General Fund			10.00		
23rd Judicial District					
District Attorney	28001	Criminal Investigator	1.00	\$ 145,807	General Fund
District Attorney	28001	Process Server	1.00	\$ 96,150	General Fund
District Attorney	28001	Paralegal	1.00	\$ 105,548	General Fund
District Attorney	28001	Legal Assistant	1.00	\$ 82,348	General Fund
District Attorney	28001	Victim Witness Specialist	1.00	\$ 126,986	General Fund
District Attorney	28001	Deputy District Attorney - County Court	1.00	\$ 131,252	General Fund
District Attorney	28001	Sr Deputy District Attorney	4.00	\$ 726,021	General Fund
District Attorney	28001	Deputy District Attorney	2.00	\$ 334,619	General Fund
Total 23rd Judicial District Fund			12.00		
Law Enforcement Authority (LEA) Fund					
Sheriff	22150	Deputy for Lockheed Martin	1.00	\$ 155,526	Lockheed Martin
Total Law Enforcement Authority Fund			1.00		

For the 2026 Preliminary Budget, 10 positions will be eliminated, 8.5 FTEs are identified. The following chart details where positions these positions are coming from.

2025 Staffing Reductions					
Department / Division	Bus. Unit	Description	FTE	Salary & Benefits	Funding Source / Comments
General Fund					
Budget	15300	Sr. Budget Analyst	(1.00)	Overhire	General Fund
Building	24100	Building Inspector III	(1.00)	\$ (137,105)	General Fund
Building	24100	Electrical Inspector III	(1.00)	\$ (128,253)	General Fund
Building	24100	Building Inspector III	(1.00)	\$ (137,105)	General Fund
Community Development	16200	Planner I	(1.00)	\$ (84,986)	General Fund
County Administration	11400	Deputy County Manager	(1.00)	\$ (282,819)	General Fund
Human Resources	17100	Leave Coordinator	(1.00)	\$ (125,101)	General Fund
Mental Health	802020	CRT Clinician	(1.00)	\$ (104,568)	General Fund
Sheriff	21100	Accountant II	(0.50)	\$ -	Inmate Welfare Funds
Total General Fund			(8.50)	(999,937)	

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

In reviewing growth since 2017, 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 42.2% in external service areas, with 9.4% growth related to internal service departments.



Note: Internal service departments include Budget, County Administration, County Attorney, Facilities, 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 2026 are projected to increase 4.2% or \$7.7 million. The main increases are property taxes (\$6.7 million or, 4.8%), Charges for Services (\$1.5 million or, 5.7%)

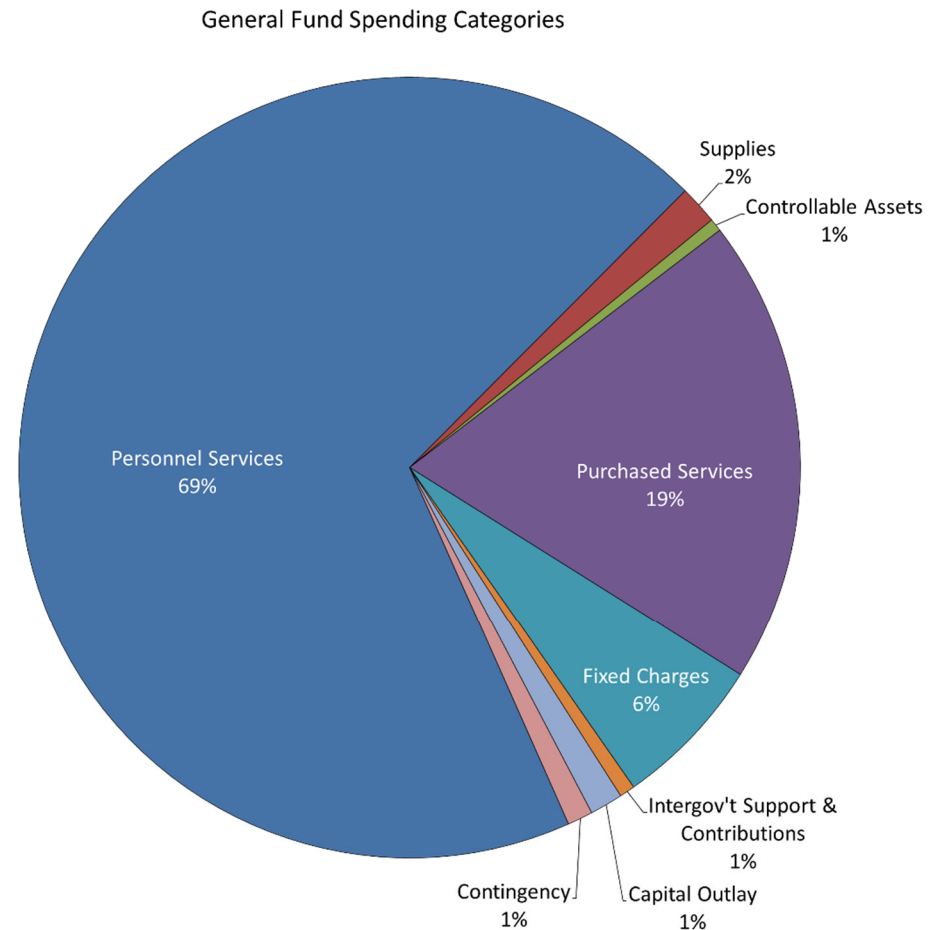
The 2026 Preliminary Budget is anticipated to be \$185.7 million, a decrease of 2.5% (or, \$4.7 million) over the 2025 Adopted Budget. Between the preliminary and proposed budget, more refinement will take place to reach the goal of reducing the budget by 3.2%

No new FTEs are included.

New funding is for compensation and benefits and essential operating expenditures like software maintenance and contract increases.

The General Fund is a funding source for any new costs incurred in the Law Enforcement Authority Fund and the School Safety Fund. Recommended compensation and benefits are estimated to be approximately \$2.4 million.

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



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 2026, are expected to generate \$38.8 million, \$15.1 million, and \$11.4 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. Although not funded in the 2026 Preliminary Budget, contracted repair is expected to be about \$22.0 million.

Other major budget requests and initiatives under consideration for this fund include:

- \$4.9 million for stormwater and storm drainage projects
- \$1.3 million for equipment replacement
- \$2.0 million for traffic signal replacements
- \$100,000 for school and pedestrian safety projects

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 2026 from this dedicated sales and use tax are projected to be \$45.4 million, resulting in forecasted sharebacks totaling \$12.0 million. No projects have been funded; however, the following projects are being considered:

- Waterton Road Widening (\$7.0 million)
- Douglas County Transit & Mobility Program (\$6.0 million)
- Dakan Road over West Plum Creek Bridge replacement (\$5.5 million)
- Chambers Road / Lincoln Ave Intersection Improvements (\$4.5 million)
- Happy Canyon / I-25 Interchange (\$3.0 million)
- Waterton Road Improvements (Wadsworth to Campfire) (\$2.0 million)

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 2026 Preliminary Budget projects revenues to be approximately \$20.4 million. No projects have been funded; however, the following projects are being considered:

- Happy Canyon Interchange (\$17.0 million)
- Waterton Road Widening (\$5.0 million)

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.

Funding for the District Attorney's Office comes primarily from contributions from the three counties in the 23rd Judicial District and is distributed based on population. Douglas County's contribution is \$14.5 million, Elbert County is \$1.1 million, and Lincoln County is approximately \$214,000. Other funding comes from the State (\$544,000) and fees from juvenile diversion services (\$100,000).

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 \$25.4 million in 2026, which is a decrease of 2.6% (or, \$679,000) over the adopted 2025 budget.

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 the General Fund mill levy that was redirected in 2020 to provide for ongoing funding. In 2026, property tax revenues are forecasted to be \$4.3 million. The funding from the school partnerships is \$3.5 million for 2026.

The 2026 Preliminary Budget includes a transfer of \$630,000 from the General Fund to provide anticipated school security funding of \$830,000.

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 \$28.4 million. The major expenditure shown in this fund is the transfer to the General Fund, which equals the full 0.25% generated by the sales and use tax 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 \$4.1 million at the end of 2025.

In addition, Justice Center maintenance request, \$3.5 million will also be used for the Year-Round Wildfire Response initiative specifically to help construct a climate-controlled hanger for the helicopter.

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 December 31, 2039. Revenues are designated for the acquisition, administration, planning, development and construction, operations, and maintenance of parks, trails, historic resources, and open space.

Sales and use tax revenues are projected to be \$19.3 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 \$3.8 million.

The 2026 Preliminary Budget reflects the 2026 funding contributions approved by the Board of County Commissioners in 2025 for High Note Regional Park in the City of Lone Tree (\$2.5 million), Salisbury Regional Park in the Town of Parker (\$3.75 million), Gold Crown facility in the Town of Castle Rock (\$2.5 million), and the remaining balance to reimburse Prospect Village Park in the neighborhood of Sterling Ranch (\$1.5 million).

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 2026. These funds may only be used for the development and maintenance of parks, trails, open space, and other recreational facilities.

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 2026 Preliminary Budget recognizes revenue charges for services (\$992,315), and the property tax transfer from the General Fund (\$2,302,499) and corresponding expenditures. Revenues and corresponding expenditures from grants awards will be recognized in 2026 as the awards are received. This will be done through supplemental budget appropriations, which are adopted through resolution at a public hearing.

Capital Expenditures Fund Highlights

This fund pays for routine maintenance on all County facilities except for the Justice Center. The 2026 Preliminary Budget reflects a reallocation of General Fund mills of 0.150 which will generate \$1.5 million annually.

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 (\$57.4 million). The 2026 Preliminary Budget reflects \$41.3 million appropriated for direct payments to qualified participants (which includes \$26.1 million in food assistance benefits that are 100% federally funded), and \$18.7 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. 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 \$10.5 million for 2026. Through an interagency agreement, the County remits more than 90% of these funds to Developmental Pathways, Inc., Douglas County's regional provider. These funds support programs and services for the special needs of citizens with intellectual and developmental disabilities. The remaining funds are then dispersed by the County through its Developmental Disabilities Grant Program.

RESERVES & 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% (\$12.9 million for County funds and \$961,000 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.

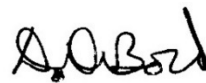
With a structurally balanced budget there are still a significant number of budget requests that were not able to be funded. This Preliminary Budget seeks to maximize efficiencies and enhance the quality of services to the citizens of Douglas County while remaining fiscally conservative.

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 2026 Preliminary Budget as our County's financial plan for 2026. 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.

We have spent many hours working with the Board of County Commissioners to fully discuss and evaluate this Preliminary Budget before its adoption on December 9, 2025.

Respectfully submitted,



Douglas DeBord
County Manager



Martha Marshall
Budget Director



Kim Hirsch
Asst Budget Director



A scenic landscape photograph showing a mountain range in the distance under a clear blue sky. The foreground is a lush green field with scattered trees. A semi-transparent green rectangular box is overlaid on the left side of the image, containing the text 'County Overview'.

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:

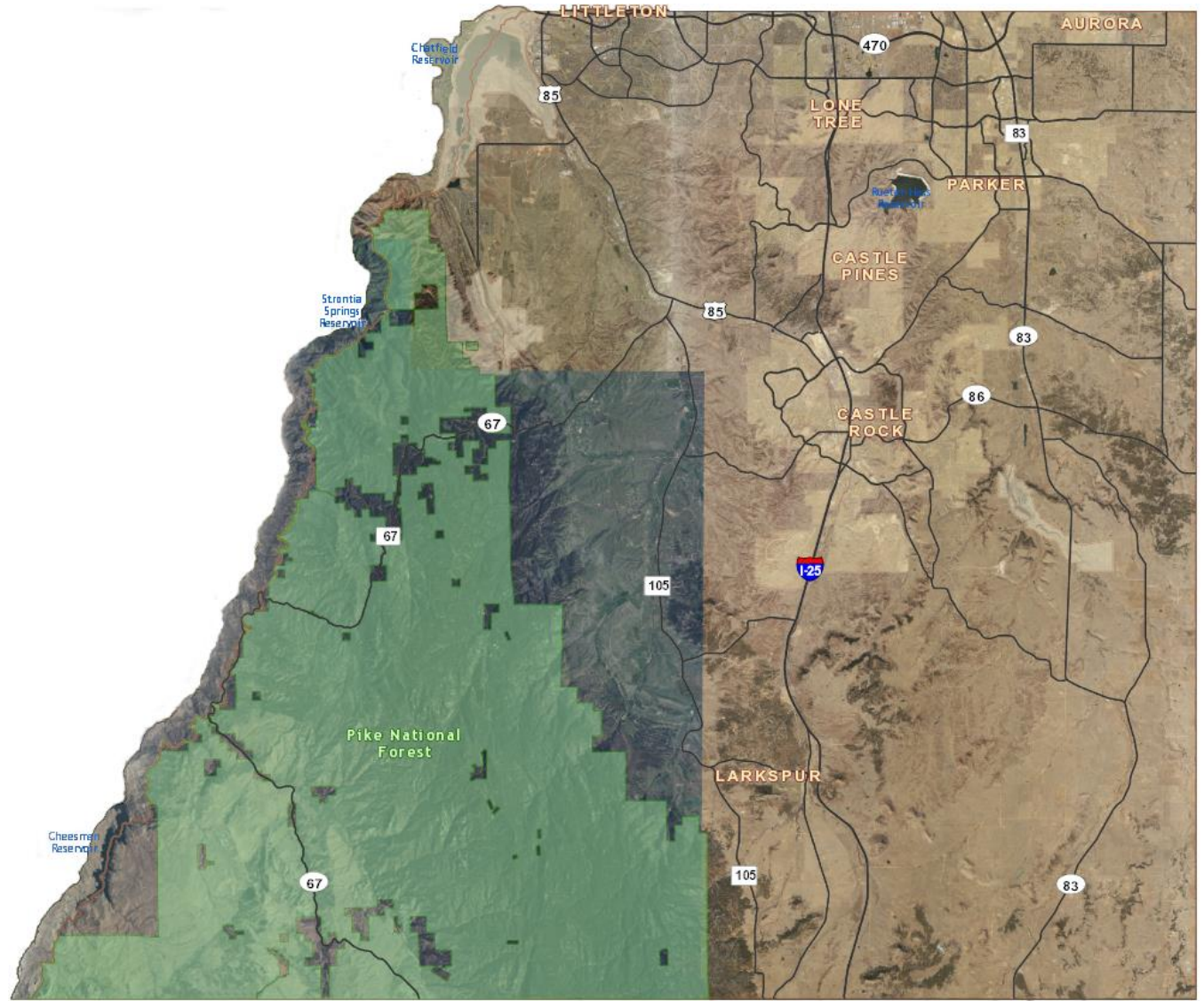
Aurora (portion), Castle Pines, Castle Rock (County seat), Larkspur, Littleton (portion), Lone Tree, and Parker.

Form of Governance:

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

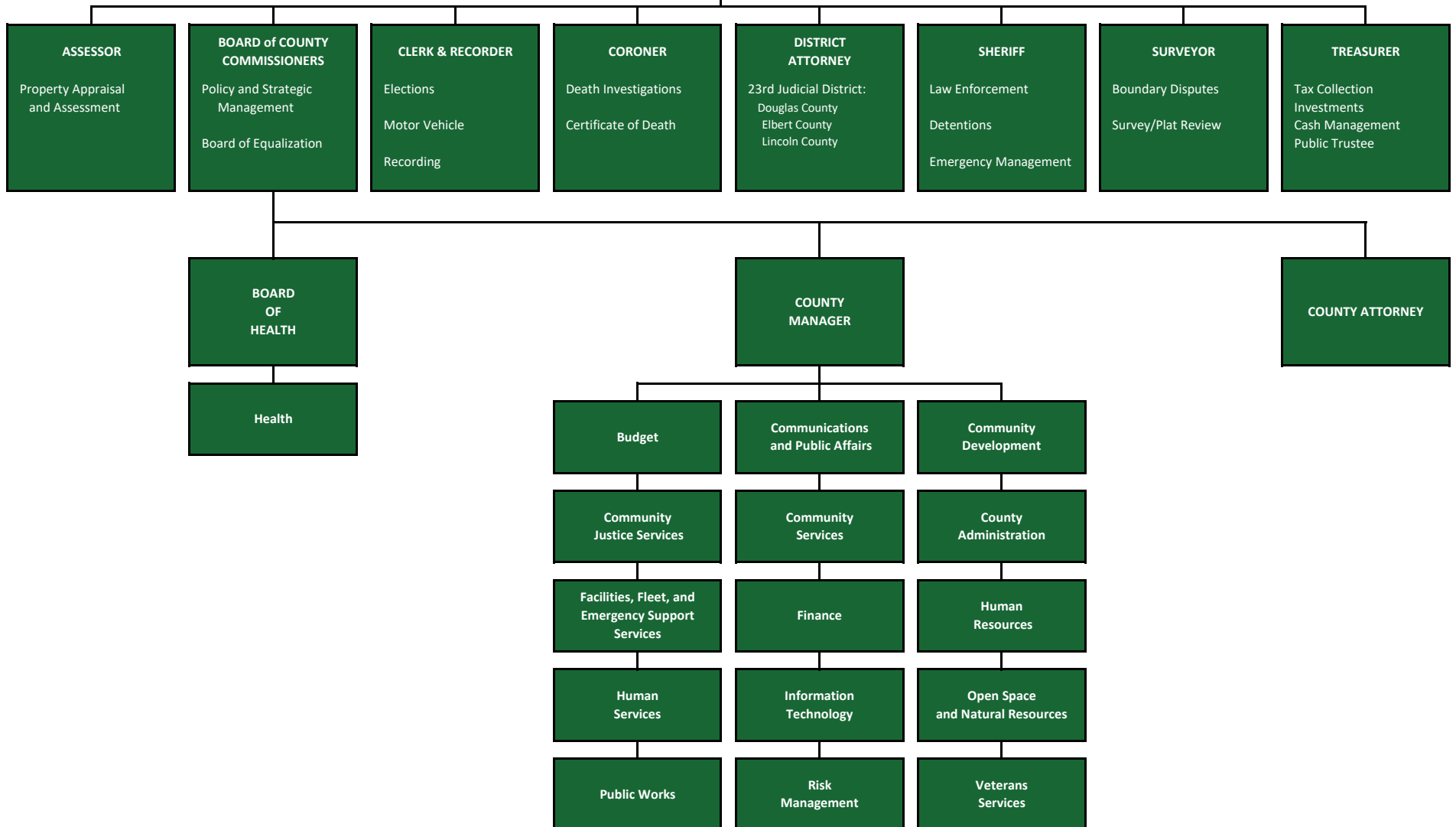
Year of Incorporation:

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	2026 Revenues (Less Transfers)	2026 Expenditures (Less Transfers)	Transfers In - DR	Transfers (Out) - CR	Net Change In Fund Balance	Non-Spendable/ Restricted/ Committed Fund Balance	Assigned/ Unassigned Fund Balance	Projected Ending Fund Balance
County Funds										
100	General	\$ 42,602,240	\$ 192,858,464	\$ 186,327,123	\$ 30,638,916	\$ (27,920,415)	\$ 9,249,842	21,435,403	\$ 30,416,679	\$ 51,852,082
Special Revenue Funds										
200	Road and Bridge	15,387,923	68,030,200	40,774,819	0	(841,825)	26,413,556	41,801,479	0	41,801,479
210	Human Services	3,036,538	62,583,129	66,188,827	3,573,825	0	(31,873)	3,004,665	0	3,004,665
215	Developmental Disabilities	168,492	10,485,300	10,485,300	0	0	0	168,492	0	168,492
217	Health	1,910,006	992,315	3,295,700	2,302,499	0	(886)	0	1,909,120	1,909,120
220	Law Enforcement Authority	8,094,899	30,886,600	37,767,017	6,880,417	0	0	8,094,899	0	8,094,899
221	School Safety	2,278,379	7,895,449	9,090,826	630,000	0	(565,377)	1,713,002	0	1,713,002
223	District Attorney JD23	490,192	2,104,773	16,638,447	14,533,674	0	0	490,192	0	490,192
225	Infrastructure	0	0	0	0	0	0	0	0	0
230	Road Sales and Use Tax	47,222,547	47,959,630	11,976,000	0	(750,000)	35,233,630	82,456,177	0	82,456,177
235	Transportation Infrastructure Sales and Use Tax	9,633,397	21,056,898	0	0	(500,000)	20,556,898	30,190,295	0	30,190,295
240	Justice Center Sales and Use Tax	9,679,294	28,612,269	1,287,668	0	(28,412,269)	(1,087,668)	8,591,626	0	8,591,626
245	Rueter Hess Recreation Area	2,097,299	716,000	654,501	250,000	0	311,499	2,408,798	0	2,408,798
250	Parks and Open Space Sales and Use Tax	54,918,913	19,815,344	18,435,670	0	(250,000)	1,129,674	56,048,587	0	56,048,587
260	Conservation Trust	4,997,451	1,700,000	0	0	0	1,700,000	6,697,451	0	6,697,451
265	Lincoln Station Sales Tax Street Improvement	0	50,000	50,000	0	0	0	0	0	0
275	Solid Waste Disposal	330,071	155,000	860,000	375,000	0	(330,000)	0	71	71
280	Woodmoor Mountain GID	11,118	41,550	48,350	0	0	(6,800)	1,430	2,888	4,318
295	Rocky Mountain HIDTA	0	1,244,871	1,219,971	0	(24,900)	0	0	0	0
296	American Rescue Plan Act (ARPA)	1,170,000	0	0	0	0	0	1,170,000	0	1,170,000
297	Property Tax Relief	0	0	0	0	0	0	0	0	0
Capital Projects Funds										
330	Capital Expenditures	2,780,292	1,560,800	1,523,412	0	0	37,388	0	2,817,680	2,817,680
350	LID Capital Construction	61,100	85,200	2,500	0	(85,000)	(2,300)	0	58,800	58,800
390	Capital Replacement	399,922	0	0	0	(399,922)	(399,922)	0	0	0
Internal Service Funds										
620	Employee Benefits	4,122,343	2,757,400	2,757,400	0	0	0	0	4,122,343	4,122,343
630	Liability and Property Insurance	1,020,478	4,497,700	4,497,700	0	0	0	0	1,020,478	1,020,478
640	Medical Self-Insurance	2,620,686	35,830,916	35,830,916	0	0	0	0	2,620,686	2,620,686
Total County Funds		\$ 215,033,580	\$ 541,919,808	\$ 449,712,147	\$ 59,184,331	\$ (59,184,331)	\$ 92,207,661	\$ 264,272,496	\$ 42,968,745	\$ 307,241,241

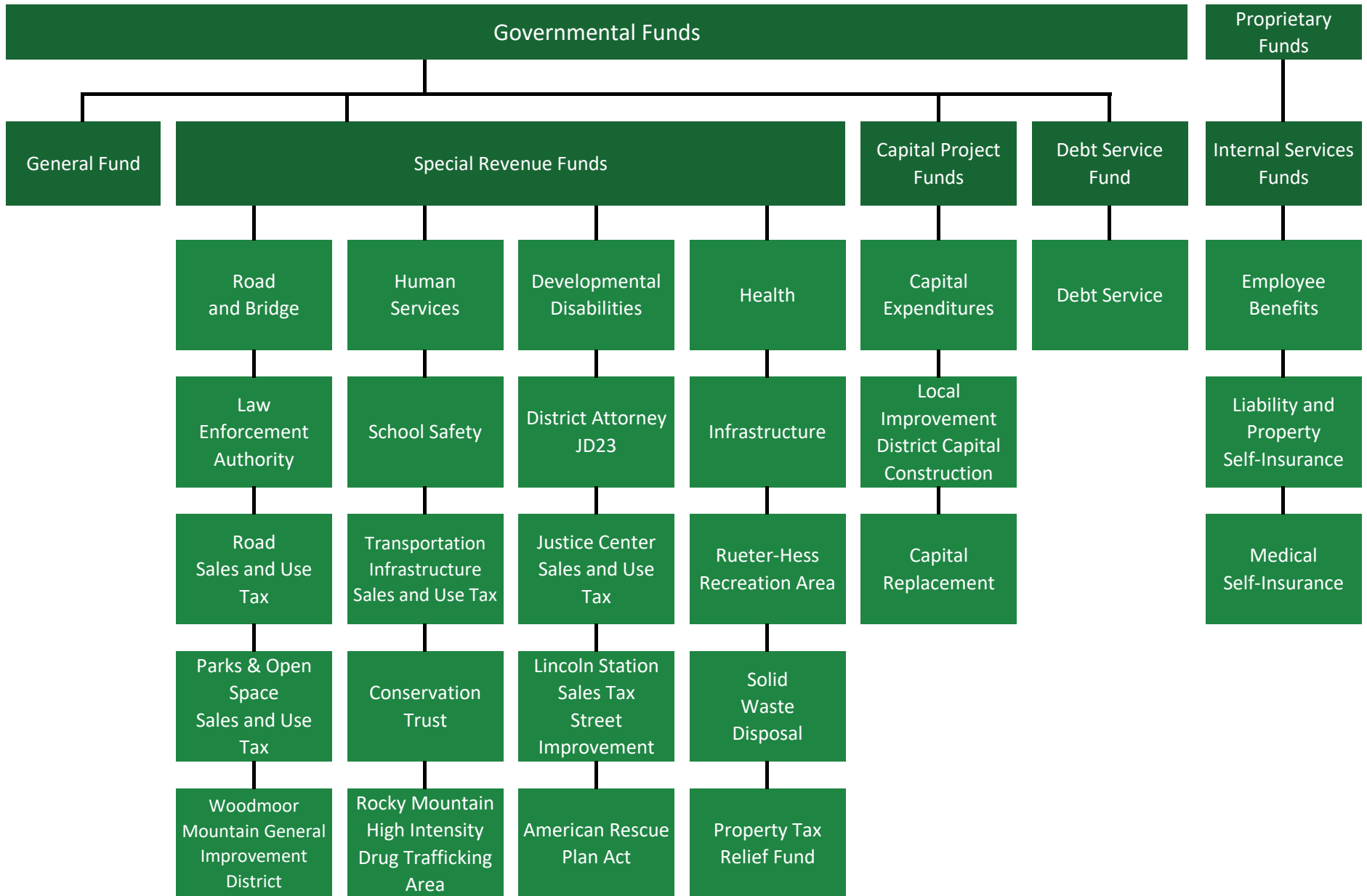
Abbreviation Key:

GID - General Improvement District

HIDTA - High Intensity Drug Trafficking Area

LID - Local Improvement District

DOUGLAS COUNTY FUND STRUCTURE OVERVIEW



Note: This schedule only reflects funds that are budgeted.

Fund Definitions

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

General Fund

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

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

Special Revenue Funds

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

<u>Fund Name</u>	<u>Fund Number</u>
Road and Bridge	200
Human Services	210
Developmental Disabilities	215
Health	217
Law Enforcement Authority (LEA)	220
School Safety	221
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.

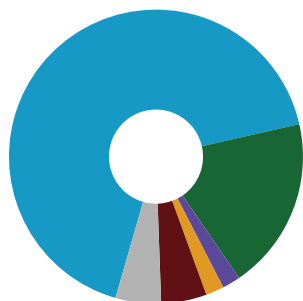
<u>Fund Name</u>	<u>Fund Number</u>
Employee Benefits	620
Liability and Property Insurance	630
Medical Self-Insurance	640

Property Taxes

Douglas County

Douglas County is a governmental taxing entity empowered to levy its own property taxes. The total mill levy for the 2026 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 2026 Budget



Fund	Total Authorized County Mill Levy
General	14.008
Road and Bridge	3.731
Human Services	0.469
School Safety	0.416
Developmental Disabilities	1.000
Capital Expenditures	0.150
Total	19.774

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.

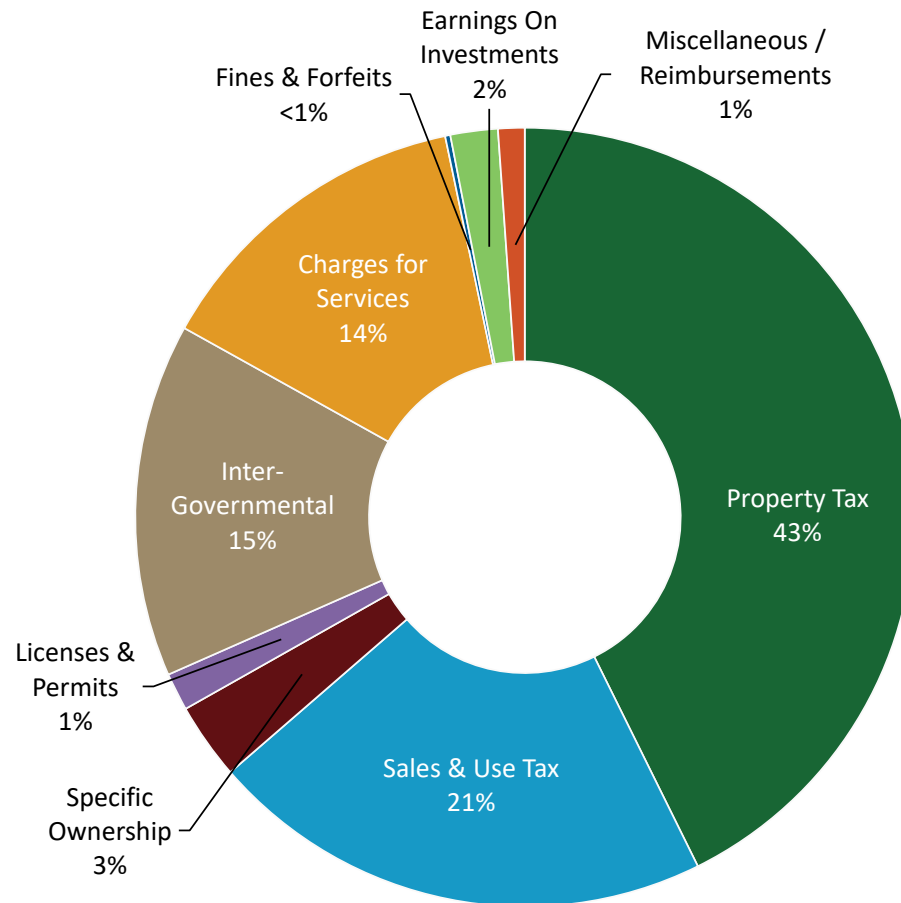
Woodmoor Mountain General Improvement District (GID)

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 2026 is 8.743 mills.

Sales and Use Taxes

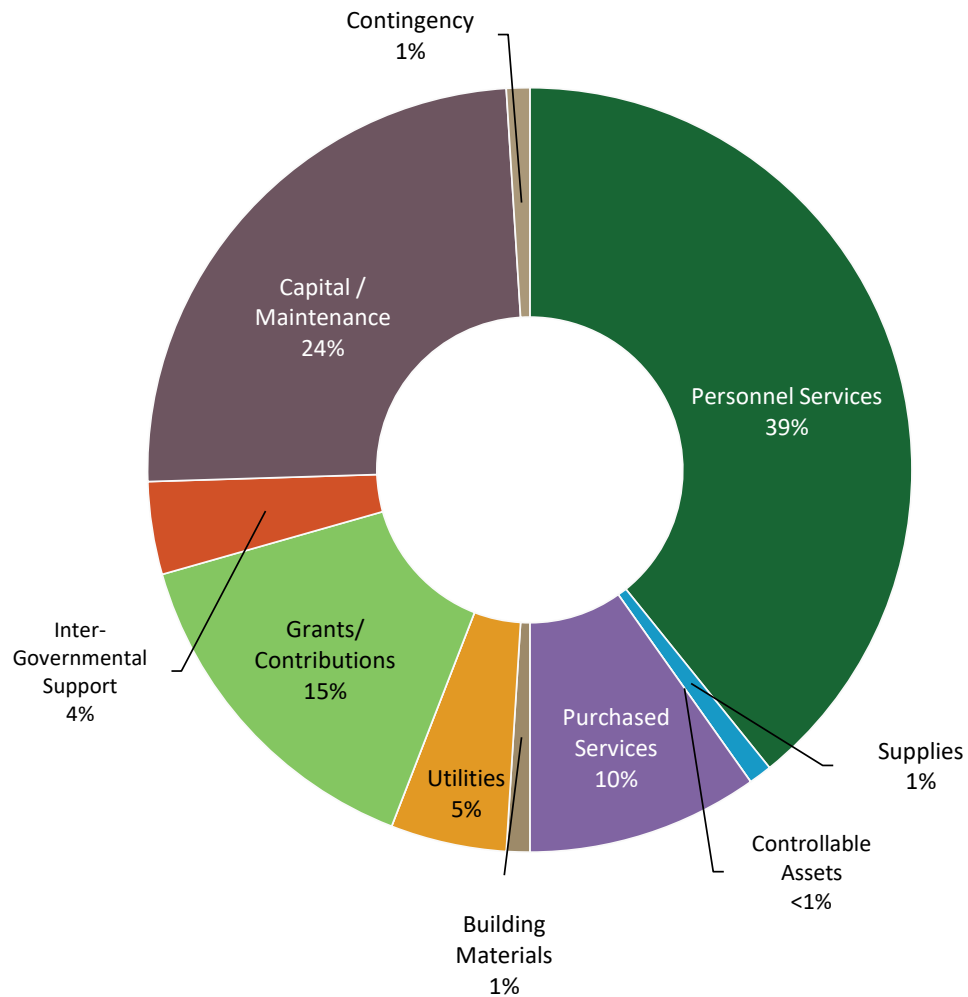
Tax	Amount	Beginning Date	Sunset Date
Parks & Open Space Sales & Use Tax	0.17%	January 1, 1995	January 1, 2039
Use: Dedicated for the acquisition, administration, planning, development and construction, operations, and maintenance of Parks, Trails, Historic Resources and Open Space. Funds are shared 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. 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.			
Road Sales & Use Tax	0.40%	January 1, 1996	December 31, 2030
Use: Dedicated for the improvement and maintenance of County roads and bridges. 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. In November 2007, the voters extended the sunset date from December 31, 2010 to December 31, 2030.			
Justice Center Sales & Use Tax	0.25%	January 1, 1996	Perpetuity
Use: Dedicated for the construction, operation, and maintenance of the County's Robert J. Christensen Justice Center and related facilities. 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. 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.			
Transportation Infrastructure Sales & Use Tax	0.18%	January 1, 2020	December 31, 2035
Use: Dedicated for transportation infrastructure within the county. 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.			

Revenues - Where does Douglas County get its money?



Sources of Funding	Revenues
Property Tax	\$ 231,232,500
Sales & Use Tax	113,699,141
Specific Ownership	17,142,800
Licenses & Permits	8,531,100
Inter-Governmental	79,546,172
Charges for Services	73,997,529
Fines & Forfeits	1,163,200
Earnings On Investments	10,650,050
Miscellaneous / Reimbursements	5,957,316
Total Revenues-All Funds	\$ 541,919,808

Expenditures - Where does Douglas County spend its money?



Fund	Expenditures
Personnel Services	\$ 228,150,160
Supplies	6,488,758
Controllable Assets	1,084,692
Purchased Services	58,159,695
Building Materials	6,207,331
Utilities	26,792,350
Debt Service/Lease Payments	0
Grants/ Contributions	89,342,465
Intergovernmental Support	26,192,131
Capital/Maintenance	146,841,958
Contingency	3,375,100
Total	\$ 592,634,640

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	6,183,549	6,183,549										
Board of County Commissioners	960,580	960,580										
Budget	633,253	633,253										
Capital Improvement Projects	11,976,000										11,976,000	
Clerk & Recorder	12,602,776	12,602,776										
Community Development	7,769,153	7,769,153										
Community Justice Services	2,673,916	2,673,916										
Community Safety	2,100,000	2,100,000										
Community Services	1,622,241	1,622,241										
Coroner	1,835,283	1,835,283										
County Administration	2,234,321	2,234,321										
County Attorney	2,007,210	2,007,210										
County Fair	1,340,189	1,340,189										
CSU Extension	484,100	484,100										
Developmental Disabilities	10,485,300				10,485,300							
District Attorney	16,638,447								16,638,447			
Emergency Management	3,768,085	3,768,085										
Facilities	17,201,534	15,678,122										
Finance	1,832,457	1,832,457										
Fleet	2,318,585	2,318,585										
Health Department	3,295,700					3,295,700						
Human Resources	2,694,672	2,694,672										
Human Services	66,188,827			66,188,827								
Information Technology	27,427,681	27,427,681										
Lincoln Station Sales Tax Street Improvement	50,000											
Mental Health Initiative	2,138,489	2,138,489										
Open Space & Natural Resources	19,406,093	315,922										
Other Governmental Services & Contingency	4,153,836	4,153,836										
Public Affairs	1,885,663	1,885,663										
Parks Maintenance	3,721,684	3,721,684										
Public Works - Building Development Services	4,753,914	4,753,914										
Public Works - Engineering	14,742,243	6,514,349	8,225,394									
Public Works - Operations	32,549,425		32,549,425									
Rocky Mountain HIDTA	1,219,971											
Internal Service Funds	43,086,016											
Law Enforcement Authority	37,767,017						37,767,017					
Sheriff	75,322,686	64,944,192						9,090,826				
Solid Waste Disposal	860,000											
Surveyor	8,932	8,932										
Treasurer	1,723,969	1,723,969										
Woodmoor Mountain	48,350											
Fund Totals	449,712,147	186,327,123	40,774,819	66,188,827	10,485,300	3,295,700	37,767,017	9,090,826	16,638,447	0	11,976,000	0

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
											Community Services
											Coroner
											County Administration
											County Attorney
											County Fair
											CSU Extension
											Developmental Disabilities
											District Attorney
								1,523,412			Emergency Management
											Facilities
											Finance
											Fleet
											Health Department
											Human Resources
											Human Services
											Information Technology
				50,000							Lincoln Station Sales Tax Street Improvement
											Mental Health Initiative
	654,501	18,435,670									Open Space & Natural Resources
											Other Governmental Services & Contingency
											Public Affairs
											Parks Maintenance
									2,500		Building Development Services
											Public Works - Engineering
											Public Works - Operations
							1,219,971				Rocky Mountain HIDTA
										43,086,016	Internal Service Funds
											Law Enforcement Authority
1,287,668											Sheriff
					860,000						Solid Waste Disposal
											Surveyor
											Treasurer
						48,350					Woodmoor Mountain
1,287,668	654,501	18,435,670	0	50,000	860,000	48,350	1,219,971	1,523,412	2,500	43,086,016	Fund Totals

Historical Expenditures by Department

			2022		2023		2024		2025		2025		2026
	Fund		Audited		Audited		Audited		Adopted		Amended		Preliminary
External Departments - Elected Officials													
Assessor	100	\$	4,972,908	\$	5,525,601	\$	5,424,516	\$	6,341,173	\$	6,356,747	\$	6,183,549
Board of County Commissioners	100		1,049,264		1,078,644		1,007,836		959,842		1,440,209		960,580
Clerk & Recorder	100		9,733,277		9,609,886		12,082,734		12,233,981		12,762,277		12,602,776
Community Safety	100		1,202,009		1,408,311		2,095,296		1,737,150		1,737,150		2,100,000
Coroner	100		1,645,143		1,772,509		1,652,749		1,810,099		1,810,099		1,835,283
District Attorney	100		9,873,954		10,531,023		11,900,810		14,599,382		15,068,586		16,638,447
Public Trustee	100		217,866		302,056		359,533		296,452		325,748		306,556
Emergency Management (21700 / 21750)	100		946,459		932,981		1,580,012		2,374,569		2,484,343		2,217,300
Health	217		2,039,562		5,071,511		6,265,638		3,872,956		4,857,715		3,295,700
Rocky Mountain HIDTA	295		2,667,944		4,231,912		2,336,544		1,079,304		3,590,172		1,219,971
Sheriff	100		54,957,525		61,592,949		65,086,784		67,870,730		69,915,391		64,944,192
Law Enforcement Authority	220		27,879,593		33,042,115		34,183,482		39,489,850		40,004,755		37,767,017
School Safety	221		5,518,329		6,627,127		8,387,422		7,930,644		8,477,165		9,090,826
Surveyor	100		8,269		9,102		9,228		8,957		8,957		8,932
Treasurer	100		1,153,449		1,183,359		1,113,421		1,373,027		1,391,544		1,417,413
Total Elected Officials		\$	123,865,553	\$	142,919,087	\$	153,486,005	\$	161,978,116	\$	170,230,858	\$	160,588,542
External Departments - Board Departments													
Community Development	100	\$	11,277,693	\$	8,583,837	\$	7,475,061	\$	8,640,908	\$	7,547,984	\$	7,769,153
Community Justice Services	100		1,871,982		1,984,740		2,258,816		2,489,003		2,954,625		2,673,916
Community Services	100		1,784,798		1,990,506		3,461,954		1,044,576		5,884,216		1,622,241
Community Administration (Veteran's Svcs)	100		80,872		127,324		133,473		160,482		190,482		160,405
Mental Health Initiative	100		1,223,735		1,869,013		1,605,979		1,515,101		2,901,464		2,138,489
County Administration - (Juvenile Accountability Blk Grant)	100		107,960		108,015		108,570		108,570		108,570		108,570
CSU Extension	100		409,368		383,369		423,035		484,100		484,100		484,100
Human Services	210		53,518,998		54,178,617		63,325,614		62,713,825		62,725,067		66,188,827
Open Space & Natural Resources	250		6,091,311		10,522,605		15,529,070		8,104,494		11,689,245		18,435,670
Open Space & Natural Resources	100		233,340		465,992		616,567		314,742		328,278		315,922
Parks Maintenance - General Fund	100		2,892,401		3,630,824		3,528,340		3,148,518		5,312,662		3,721,684
Public Works - Building Maintenance	100		4,506,044		4,718,982		4,534,444		4,908,683		4,904,777		4,753,914
Public Works - Engineering - Engineering	100		5,798,357		5,382,777		5,612,002		6,023,476		6,043,452		6,036,126
Public Works - Engineering - Stormwater	100		251,720		149,993		232,399		304,600		368,850		304,600
Public Works - Engineering - Road & Bridge	200		6,047,712		6,047,712		7,013,806		8,316,145		8,823,894		8,225,394
Public Works - Engineering (Waste Transfer)	100		156,593		340,444		444,670		188,860		188,953		173,623
Public Works - Operations *	200		20,506,964		20,399,964		25,947,502		26,774,473		30,974,824		24,105,350
Rueter Hess	245		0		416,235		765,885		1,183,935		1,693,935		654,501
Total External Service - Non-Elected		\$	116,759,847	\$	121,300,950	\$	143,017,187	\$	136,424,491	\$	153,125,378	\$	147,872,485
Total External Service Departments													
		\$	240,625,399	\$	264,220,037	\$	296,503,192	\$	298,402,607	\$	323,356,236	\$	308,461,027
Internal Departments - Board Departments													
Budget	100		524,138		518,946		590,783		634,344		637,632		633,253
County Administration	100		2,093,396		2,223,194		2,310,096		2,284,244		2,773,038		2,234,321
County Attorney	100		2,211,513		1,901,462		2,333,613		1,970,427		2,169,027		2,007,210
County Fair	100		1,048,853		1,112,296		1,251,754		888,711		1,534,616		1,340,189
Emergency Management (19275)	100		1,177,601		1,454,089		1,429,479		1,530,000		1,630,492		1,550,785
Facilities	100		11,955,313		14,748,089		12,872,500		13,871,014		14,975,405		15,678,122
Fleet	100		2,166,874		2,323,947		2,340,502		2,923,667		2,934,432		2,318,585
Finance	100		1,706,643		1,698,542		1,848,808		1,799,245		1,808,284		1,832,457
Human Resources	100		1,798,491		2,192,650		2,433,603		2,564,985		2,608,014		2,694,672
Information Technology	100		23,117,512		23,474,077		29,165,866		27,612,512		38,466,334		27,427,681
Other General Governmental Services & Contingency	100		1,809,519		7,978,638		2,135,747		8,478,944		735,224		4,045,266
Public Affairs	100		1,079,504		1,119,520		1,343,138		1,481,679		1,631,679		1,885,663
Total Internal Service Departments			50,689,357		60,745,450		60,055,888		66,039,772		71,904,177		63,648,204
Total Historical Expenditures by Department													
		\$	291,314,756	\$	324,965,487	\$	356,559,081	\$	364,442,379	\$	395,260,413	\$	372,109,231

* Does not include sharebacks in PW Operations of \$8,910,900

General Governmental Revenues

Description	2024 Actual Revenues	2025 Adopted Budget	2025 Amended Budget	2026 Preliminary Budget
<u>Taxes:</u>				
Property				
General	\$ 98,407,099	\$ 113,918,975	\$ 113,918,975	\$ 145,759,100
Road and Bridge	38,655,104	39,177,000	39,177,000	38,822,600
Human Services	4,168,820	4,924,700	4,924,700	4,880,100
Developmental Disabilities	8,906,849	9,103,800	9,103,800	10,485,300
Law Enforcement Authority	26,224,732	26,036,200	26,036,200	25,357,200
Capital Expenditures	0	0	0	1,560,800
School Safety and Security	4,240,348	4,368,200	4,368,200	4,328,700
Woodmoor Mountain GID	36,584	36,720	36,720	38,700
Property Tax Relief	38,703,043	0	0	0
Sales and Use				
Road	42,681,098	44,045,200	44,045,200	45,459,630
Transportation Infrastructure	19,206,494	19,820,400	19,820,400	20,456,898
Justice Center	26,675,687	27,528,250	27,528,250	28,412,269
Parks and Open Space	18,139,467	18,719,209	18,719,209	19,320,344
Lincoln Station	41,516	50,000	50,000	50,000
Auto Ownership				
Road and Bridge	15,389,285	14,800,000	14,800,000	15,150,000
Law Enforcement Authority	1,916,627	1,951,400	1,951,400	1,990,000
Woodmoor Mountain GID	2,607	2,600	2,600	2,800
Total Taxes	\$ 343,395,360	\$ 324,482,654	\$ 324,482,654	\$ 362,074,441

General Governmental Revenues

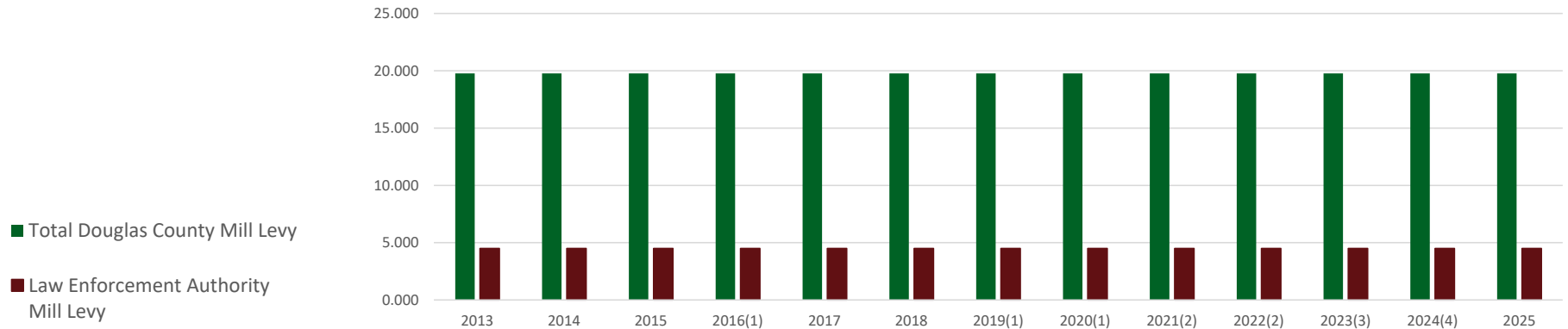
Description	2024 Actual Revenues	2025 Adopted Budget	2025 Amended Budget	2026 Preliminary Budget
Cable TV Franchise	\$ 2,132,331	\$ 2,155,000	\$ 2,155,000	\$ 2,050,000
<u>Intergovernmental:</u>				
Highway User	\$ 10,841,214	\$ 11,000	\$ 11,000	\$ 11,400,000
Motor Vehicle	861,701	800,000	800,000	800,000
State Cigarette	216,505	225,000	225,000	212,000
Miscellaneous	10,172,303	3,635,000	3,635,000	2,075,000
Total Intergovernmental	\$ 22,091,723	\$ 4,671,000	\$ 4,671,000	\$ 14,487,000
<u>Charges for Services:</u>				
Liability/Property Coverage	\$ 3,503,400	\$ 4,005,700	\$ 4,005,700	\$ 4,445,710
Employer Short Term Disability	184,800	155,000	155,000	205,000
Employer Worker Comp	2,858,342	2,414,900	2,414,900	2,552,400
Self-Insurance Medical Premium	24,296,931	28,582,400	28,582,400	32,027,440
Self-Insurance Dental Premium	983,101	1,052,600	1,052,600	1,220,300
Self-Insurance Vision Premium	191,349	204,900	204,900	233,900
Miscellaneous Charges for Services	0	0	0	0
Total Charges for Services	\$ 32,017,923	\$ 36,415,500	\$ 36,415,500	\$ 40,684,750
<u>Fines & Forfeits</u>	7,135	5,000	5,000	5,000
<u>Earnings on Investment</u>	(10,768,594)	10,715,500	10,715,500	10,650,050
<u>LID Assessments & Contributions</u>	170,752	85,200	85,200	85,200
<u>Miscellaneous</u>	684,367	46,990	46,990	2,826,266
Total General Governmental Revenues	\$ 389,730,996	\$ 378,576,844	\$ 378,576,844	\$ 432,862,707

General Governmental and Program Revenues									
	Total Revenues	Taxes	Earnings on Investments	Licenses & Permits	Inter-Governmental	Charges for Services	LID Assessments	Fines and Forfeits	Other Revenues
General Governmental Revenues									
Taxes:									
Property	\$231,232,500	\$231,232,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales	113,699,141	113,699,141	0	0	0	0	0	0	0
Auto Ownership	17,142,800	17,142,800	0	0	0	0	0	0	0
Licenses and Permits	2,050,000	0	0	2,050,000	0	0	0	0	0
Intergovernmental	14,487,000	0	0	0	14,487,000	0	0	0	0
Charges for Services	40,684,750	0	0	0	0	40,684,750	0	0	0
Earnings on Investment	10,650,050	0	10,650,050	0	0	0	0	0	0
LID Assessments & Contributions	85,200	0	0	0	0	0	85,200	0	0
Fines & Forfeits	5,000	0	0	0	0	0	0	5,000	0
Miscellaneous:	2,826,266	0	0	0	0	0	0	0	2,826,266
Total General Governmental Revenue	\$ 432,862,707	\$ 362,074,441	\$ 10,650,050	\$ 2,050,000	\$ 14,487,000	\$ 40,684,750	\$ 85,200	\$ 5,000	\$ 2,826,266
Program Revenues									
Assessor	30,000	0	0	0	0	30,000	0	0	0
Clerk and Recorder	10,767,977	0	0	195,000	0	9,941,977	0	25,000	606,000
Community Development	146,700	0	0	15,500	0	131,200	0	0	0
Community Justice Services	457,700	0	0	0	0	292,700	0	165,000	0
Community Services	184,750	0	0	0	174,750	10,000	0	0	0
County Administration	24,000	0	0	16,000	0	8,000	0	0	0
Community Safety	2,100,000	0	0	0	0	2,100,000	0	0	0
Coroner	1,500	0	0	0	0	1,500	0	0	0
County Fair	1,264,000	0	0	0	0	1,264,000	0	0	0
District Attorney	2,104,773	0	0	0	2,004,773	100,000	0	0	0
Emergency Management	280,000	0	0	0	0	0	0	0	280,000
Facilities	441,350	0	0	0	0	421,000	0	0	20,350
Finance	190,000	0	0	0	0	0	0	0	190,000
Fleet	88,500	0	0	0	0	0	0	0	88,500
Human Resources	180,000	0	0	0	0	0	0	0	180,000
Human Services	57,703,029	0	0	0	57,433,029	0	0	0	270,000
Open Space	95,000	0	0	0	0	0	0	0	95,000
Health	992,315	0	0	0	0	992,315	0	0	0
Parks Maintenance	461,000	0	0	0	0	441,000	0	0	20,000
Public Works - Building	6,691,600	0	0	4,919,500	0	1,772,100	0	0	0
Public Works - Engineering	293,200	0	0	0	0	293,200	0	0	0
Public Works - Operations	1,457,600	0	0	1,105,100	0	1,500	0	0	351,000
Public Trustee	250,000	0	0	0	0	0	0	0	250,000
Rueter Hess	666,000	0	0	0	620,000	46,000	0	0	0
RMHIDTA	1,244,871	0	0	0	1,244,871	0	0	0	0
Sheriff	10,221,949	0	0	230,000	3,581,749	4,877,000	0	968,200	565,000
Solid Waste Disposal	155,000	0	0	0	0	125,000	0	0	30,000
Treasurer	10,564,287	0	0	0	0	10,464,287	0	0	100,000
Total Program Revenues	\$ 109,057,101	\$0	\$0	\$ 6,481,100	\$ 65,059,172	\$ 33,312,779	\$0	\$ 1,158,200	\$ 3,045,850
Total Revenues	\$ 541,919,808	\$ 362,074,441	\$ 10,650,050	\$ 8,531,100	\$ 79,546,172	\$ 73,997,529	\$ 85,200	\$ 1,163,200	\$ 5,872,116

Douglas County Mill Levy History

Fund	Tax Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund		12.619	13.225	12.814	12.965	13.465	13.465	13.465	13.465	13.965	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		0.424	0.141	0.316	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	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	1.000
Infrastructure Fund														
Debt Service Fund		0.238	0.151	0.151										
Total Douglas County Mill Levy		18.774	18.774	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

Fund	Tax Year	2013	2014	2015	2016 ⁽¹⁾	2017	2018	2019 ⁽¹⁾	2020 ⁽¹⁾	2021 ⁽²⁾	2022 ⁽²⁾	2023 ⁽³⁾	2024 ⁽⁴⁾	2025
General Fund		13.965	13.965	13.788	13.288	12.788	13.288	13.049	13.049	12.299	12.299	10.613	13.243	14.008
Road and Bridge Fund		4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	3.791	3.731	3.731
Human Services Fund		0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.376	0.376	0.409	0.469	0.469
School Safety Fund								0.416	0.416	0.356	0.356	0.416	0.416	0.416
Capital Expenditures Fund				0.177	0.177	0.177	0.177							0.150
Developmental Disabilities Fund		1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	0.867	0.867	1.000
Infrastructure Fund						1.000	0.500							
Debt Service Fund														
Temp Mill Levy Credit/Tax Relief					0.500			0.500	0.500	1.250	1.250	3.679	1.048	
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	19.775	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

Please note dates are approximate

JANUARY 2025 – APRIL 2025

2025 Budget Amendment #1 – Purchase Order Roll-Forward
2025 Budget Amendment#2 – Unencumbered Roll-Forward – New Initiatives
Management Limitations 3.4
Year-End Reporting – Budget vs. Actual Analysis

May 2025

Compile YTD Revenues – Budget Preparation
Reconcile and Upload 2026 Base Budget into Budget Module
Budget Kick-Off Meetings – Continued Training with Departments

June 2025

Revenue Forecasting – Sales & Use Taxes – Top Revenues General Fund
Operating Budget Discussions
2025 Budget Amendment #3 – Grants – New Initiatives

July 2025

2026 Preliminary Revenue Discussions / Forecasting
Fixed Charges – Fleet / Utilities/ Self-Insurance
Fund Summary Development / Discussions

August 2025

Update Property Tax Projections Based on Tax Assessments – Final Abstract
2026 Budget Proposal Analysis and Review
FTE Discussion and Analysis

Key Budget Dates (2025/2026)

Supplemental Calendar - Budget Appropriation Amendments

Supplemental Budget Amendment #1 - March 25, 2025
Supplemental Budget Amendment #2 - April 22, 2025
Supplemental Budget Amendment #3 - June 24, 2025
Supplemental Budget Amendment #4 - August 12th , 2025
Supplemental Budget Amendment #5 - November 13, 2025

September 2025

10-County Budget Conference
Salary and Benefit Forecast
Fund Summary Development
Human Services Budget Finalized

October 2025

Budget Work Session(s) – 2026 Preliminary/Proposed Budget
Recommended Operating and CIP Budget
2026 Reappropriation Scheduled Development
Salary and Benefits Finalized for Subsequent Year

November 2025

Budget Work Session(s) – 2026 Proposed Budget
2025 Budget Amendment #5 – New Initiatives/Grants/Year-end Compliance

December 2025

2026 Budget Adoption (prior to or on December 15th, 2025)
2026 Management Limitations
2025 Certification of Mill Levies
2025 Year-End Spending Authority Compliance

January 2025

Upload 2026 Budget into JDE Financials
Submit 2026 Adopted Budget – State Division of Local Governments (DOLA)

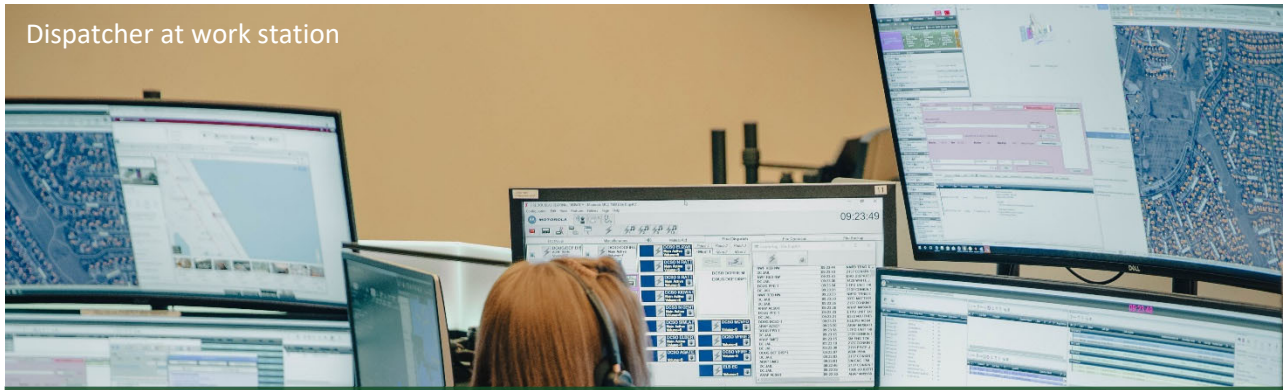




COUNTY FUNDS

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										
	2024	2025	2025	2025	2026	2027	2028	2029	2030	
	Audited	Adopted	Amended	Estimated	Preliminary	Projection	Projection	Projection	Projection	
	Actuals	Budget	Budget	Actuals	Budget					
1 Beginning Fund Balance	\$ 51,413,343	\$ 33,288,064	\$ 57,806,919	\$ 57,806,919 *	\$ 42,602,240	\$ 51,852,082	\$ 64,274,703	\$ 79,910,405	\$ 98,521,060	
Revenues										
2 <i>Taxes</i>	\$ 113,769,987	\$ 139,056,500	\$ 139,056,500	\$ 137,041,353	\$ 145,759,100	\$ 147,742,000	\$ 151,394,000	\$ 154,369,600	\$ 161,307,000	
3 <i>Licenses and Permits</i>	8,972,885	8,481,700	8,481,700	7,191,600	7,426,000	7,444,675	7,504,499	7,415,905	7,821,418	
4 <i>Intergovernmental</i>	7,429,909	1,986,750	10,808,334	10,840,167	476,750	300,000	298,000	298,000	298,000	
5 <i>Charges for Services</i>	29,242,934	26,294,425	26,294,425	28,787,318	29,798,964	30,226,469	30,618,944	31,046,360	31,689,262	
6 <i>Fines and Forfeits</i>	181,520	156,200	169,110	212,700	197,800	198,000	198,200	198,400	198,600	
7 <i>Earnings on Investments</i>	15,929,449	6,500,000	6,500,000	6,092,429	6,500,000	5,500,000	4,000,000	3,000,000	2,000,000	
8 <i>Donations and Contributions</i>	506,245	260,000	260,000	301,383	260,000	260,000	260,000	260,000	260,000	
9 <i>Other Revenues</i>	7,759,701	2,396,300	2,569,683	2,741,810	2,439,850	1,035,350	1,045,850	1,046,350	1,118,850	
<i>Transfers In:</i>										
10 <i>Capital Replacement Fund</i>	990,000	603,000	603,000	603,000	399,922	0	0	0	0	
11 <i>Road & Bridge Fund</i>	107,000	440,821	440,821	440,821	466,825	466,825	466,825	466,825	466,825	
12 <i>Transportation Fund</i>	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
13 <i>Justice Center Sales Tax Fund</i>	26,663,462	27,729,150	27,729,150	27,729,150	28,412,269	29,238,419	30,254,375	31,287,100	32,355,175	
14 <i>Parks and Open Spaces Sales & Use Tax Fu</i>	0	0	1,679,009	1,679,009	0	0	0	0	0	
14 <i>Road Sales Tax Fund-Engineering Svc</i>	750,000	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>American Recovery Plan Act Fund</i>	48,609	0	330,000	330,000	0	0	0	0	0	
<i>Property Tax Relief Fund</i>	0	0	48,609	48,609	0	0	0	0	0	
17 <i>LID Capital Construction Fund</i>	894,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	
<i>Medical, Dental, Vision Self-Insurance Fund</i>		2,000,000	2,000,000	2,000,000	0	0	0	0	0	
18 <i>Total Transfers In</i>	29,977,971	32,132,871	34,190,489	34,190,489	30,638,916	31,065,144	32,081,100	33,113,825	34,181,900	
19 <i>Recommended New Requests - One-Time - Transfer from Justice Center Sales & Use Tax Fund</i>					0					
20 <i>Recommended New Requests - Ongoing - Transfer from Justice Center Sales & Use Tax Fund</i>					0	0	0	0	0	
21 Total Revenues and Transfers In	\$ 213,770,602	\$ 217,264,746	\$ 228,330,241	\$ 227,399,248	\$ 223,497,380	\$ 223,771,638	\$ 227,400,593	\$ 230,748,440	\$ 238,875,030	
Expenditures by Function										
22 <i>Personnel</i>	\$ 125,326,367	\$ 133,829,689	\$ 135,901,429	\$ 135,901,429 *	\$ 132,097,835	\$ 133,031,645	\$ 133,031,645	\$ 133,031,645	\$ 133,031,645	
23 <i>Supplies</i>	7,887,968	7,638,134	8,122,408	8,122,408	7,510,846	7,677,126	7,790,515	7,923,756	8,061,133	
24 <i>Controllable Assets</i>	407,675	1,180,378	717,051	1,070,078	1,070,078	1,070,078	1,070,078	1,070,078	1,070,078	
25 <i>Purchased Services</i>	45,380,472	34,880,662	54,681,003	54,681,003	38,420,844	38,420,844	38,420,844	38,420,844	38,420,844	
26 <i>Building Materials</i>	346	0	0	0	0	0	0	0	0	
27 <i>Fixed Charges</i>	9,736,914	12,186,225	12,776,916	12,776,916	12,484,566	12,938,686	13,402,694	13,875,584	14,427,994	
28 <i>Debt Service</i>	5,725,972	0	0	0	0	0	0	0	0	
29 <i>Grants and Contributions</i>	2,355,684	986,470	1,427,082	1,427,082	672,970	672,970	672,970	672,970	672,970	
30 <i>Intergovernmental Support</i>	592,929	603,548	604,368	604,368	603,548	603,548	603,548	603,548	603,548	
31 <i>Interdepartmental Charges</i>	(11,547,502)	(11,494,167)	(11,494,167)	(11,494,167)	(11,203,564)	(11,041,435)	(11,255,761)	(11,483,016)	(11,718,874)	
32 <i>Capital Outlay</i>	4,646,776	5,134,950	1,158,037	1,158,037	0	0	0	0	0	
33 <i>Computer Equipment</i>	1,136,629	2,086,000	2,857,009	2,857,009	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
34 <i>Vehicle Replacements</i>	1,396,843	1,485,000	1,531,898	1,531,898	670,000	0	0	0	0	
35 <i>Contingency</i>	0	2,000,000	760,148	760,148	2,000,000	0	0	0	0	
<i>Transfers Out</i>										
36 <i>To Law Enforcement Authority Fund</i>	2,923,400	7,774,019	7,774,019	7,774,019	6,880,417	5,656,300	5,656,300	5,656,300	5,656,300	
37 <i>To Security and Mental Health Fund</i>	625,000	200,000	200,000	200,000	630,000	0	0	0	0	
38 <i>To District Attorney Fund</i>	0	12,580,171	12,849,375	12,849,375	14,533,674	14,533,674	14,494,006	14,488,514	14,489,186	
39 <i>To Capital Expenditures Fund</i>	88,000	0	3,435,000	3,435,000	0	0	0	0	0	
40 <i>To Solid Waste Disposal Fund</i>	275,950	0	3,000,000	3,000,000 *	0	0	0	0	0	
41 <i>To Human Services Fund</i>	3,858,140	4,195,916	4,195,916	4,195,916	3,573,825	3,573,825	3,573,825	3,573,825	3,573,825	
42 <i>To Medical Self-Insurance Fund</i>	2,500,000	0	0	0	0	0	0	0	0	
43 <i>To Health Fund</i>	2,123,247	2,106,435	2,106,435	2,106,435	2,302,499	2,211,757	2,304,226	2,303,738	2,303,297	
44 <i>Total Transfers Out</i>	12,393,737	26,856,541	33,560,745	33,560,745	27,920,415	25,975,556	26,028,357	26,022,377	26,022,608	
45 <i>Recommended New Requests - One-Time</i>					0					
46 <i>Recommended New Requests - Ongoing</i>					0	0	0	0	0	
47 Total Expenditures and Transfers Out	\$ 205,440,810	\$ 217,373,430	\$ 242,603,927	\$ 242,603,927	\$ 214,247,538	\$ 211,349,017	\$ 211,764,891	\$ 212,137,785	\$ 212,591,946	
48 <i>Change In Fund Balance</i>	8,329,792	(108,684)	(14,273,686)	(15,204,679)	9,249,842	12,422,621	15,635,702	18,610,655	26,283,084	
49 Ending Fund Balance	\$ 59,743,135	\$ 33,179,380	\$ 43,533,233	\$ 42,602,240	\$ 51,852,082	\$ 64,274,703	\$ 79,910,405	\$ 98,521,060	\$ 124,804,144	
Fund Balance Detail										
50 <i>Non-spendable Fund Balance</i>	\$ 3,108,325	\$ 4,281,147	\$ 3,108,325	\$ 3,108,325	\$ 3,108,325	\$ 3,108,325	\$ 3,108,325	\$ 3,108,325	\$ 3,108,325	
51 <i>Restricted Fund Balance</i>	19,686,825	11,379,319	13,387,222	13,327,078	13,327,078	13,327,078	13,327,078	13,327,078	13,327,078	
52 <i>Committed Fund Balance</i>	3,724,698	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	
53 <i>Assigned Fund Balance - Required Per Policy</i>	7,696,913	8,425,722	6,689,054	6,689,054	6,689,054	6,689,054	6,689,054	6,689,054	6,689,054	
54 <i>Assigned Fund Balance - Carry Forward</i>	4,723,045	0	0	0	0	0	0	0	0	
55 <i>Assigned Fund Balance - Initiatives</i>	20,625,000	6,500,000	11,825,000	14,375,000	17,688,598	17,938,598	17,938,598	17,938,598	17,938,598	
56 <i>Unassigned Fund Balance Available</i>	2,114,546	15,706	3,523,632	102,783	6,039,027	18,211,648	33,847,350	52,458,005	78,741,089	
57 <i>Unrealized Gains & Losses Adjustment</i>	(1,936,216)	(2,422,514)	0	0	0	-	-	-	-	
58 Ending Fund Balance	\$ 59,743,135	\$ 33,179,380	\$ 43,533,233	\$ 42,602,240	\$ 51,852,082	\$ 64,274,703	\$ 79,910,405	\$ 98,521,060	\$ 124,804,144	
* Beginning fund balance adjusted to remove mark-to-market (\$1,936,216)										

2026 ASSET REPLACEMENT REQUESTS - GENERAL FUND 100														
Unit # to be Replaced	Business Unit	Original Vehicle/Equipment Information				Age	Meter/Milea	Maintenance	Total Points	Vehicle Replacement Cost				
		Year	Make	Model	Acquire and Cap Cost	Age Points	Meter Points	Maintenance Points		Vehicle Cost	Upfit Cost	Radio/Other Equipment Cost	Total Cost	Replacement Type
15030	21700	2015	FORD	F250	\$ 33,496	5.0	5.0	5.0	15.0	\$ 55,000	\$ 15,000	\$ 20,000	\$ 90,000	FORD F150
8009	19910	2008	CHEVY	TRAILBLAZER	\$ 20,073	5.0	4.9	5.0	14.9	\$ 40,000			\$ 40,000	CHEVY EQUINOX
1402	21200	2014	FORD	EXPLORER	\$ 28,174	5.0	4.8	6.6	16.4	\$ 60,000	\$ 15,000		\$ 75,000	FORD BRONCO
1617	23150	2016	FORD	EXPLORER	\$ 29,694	4.8	5.0	6.4	16.2	\$ 60,000	\$ 15,000		\$ 75,000	FORD BRONCO
1749	21175	2017	JEEP	GC	\$ 27,982	3.9	5.0	7.9	16.8	\$ 60,000	\$ 15,000		\$ 75,000	FORD BRONCO
1813	23350	2018	FORD	F150	\$ 34,376	3.3	5.0	9.7	18.0	\$ 50,000	\$ 15,000		\$ 65,000	DODGE DURANGO
1815	21450	2018	MERCEDES	SPRINTER	\$ 60,406	3.1	5.0	4.5	14.6	\$ 70,000	\$ 45,000	\$ 5,000	\$ 120,000	FORD TRANSIT
1319	21350	2013	JEEP	WRANGLER	\$ 31,508	5.0	4.8	4.9	14.7	\$ 65,000	\$ 15,000		\$ 80,000	FORD F350
18062	24100	2018	CHEVY	Colorado					0.0	\$ 45,000	\$ 5,000		\$ 50,000	
													\$ 670,000	
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 & 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.

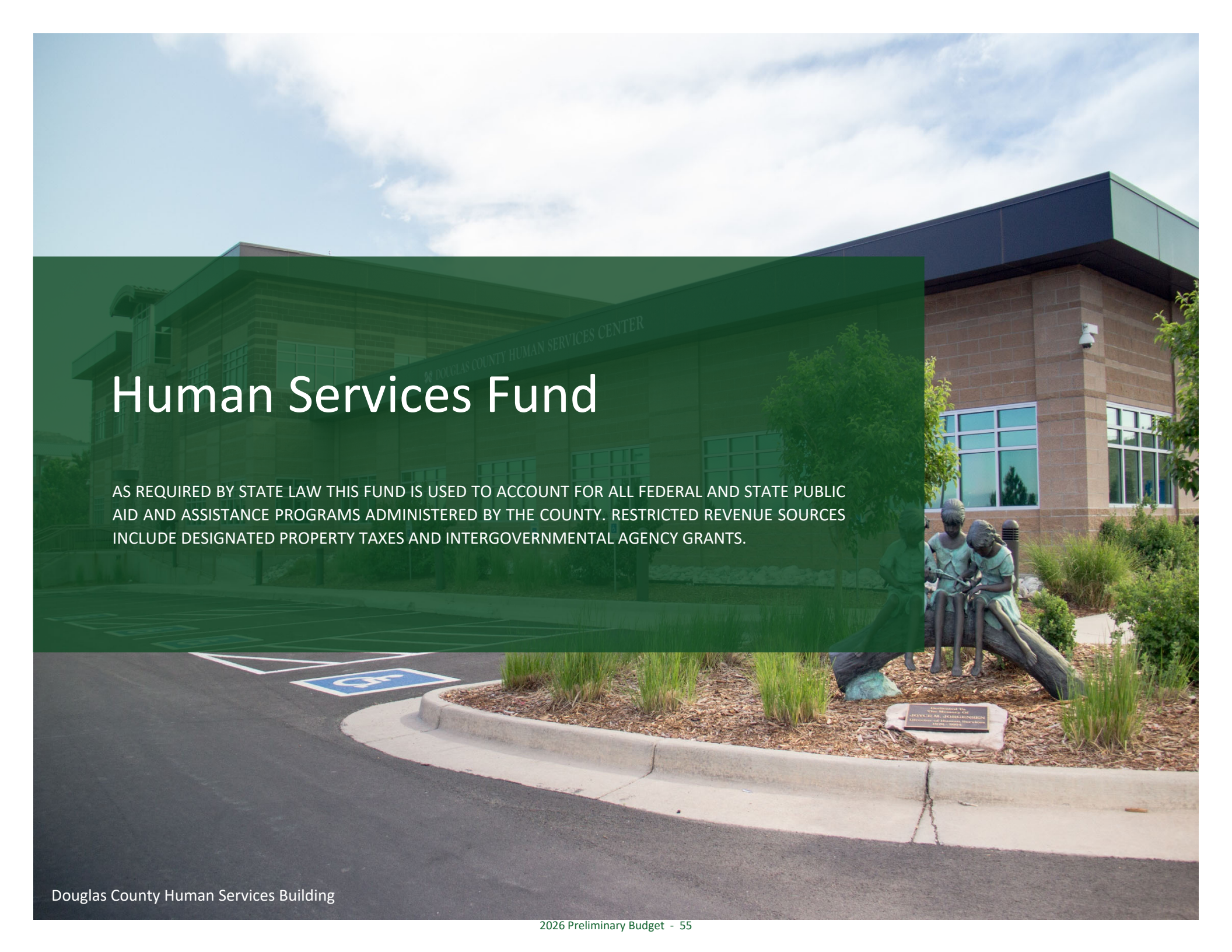
Douglas County Government
Road and Bridge Fund (Fund 200)
Fund Summary

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 36,970,336	\$ 26,188,606	\$ 35,278,429	\$ 35,278,429	\$ 15,387,923	\$ 41,801,479	\$ 45,787,808	\$ 50,466,472	\$ 56,644,011
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 54,040,895	\$ 53,977,000	\$ 53,977,000	\$ 53,956,013	\$ 53,972,600	\$ 54,803,800	\$ 56,085,600	\$ 57,193,300	\$ 59,362,600
3 <i>Licenses and Permits</i>	1,165,802	899,500	899,500	1,084,719	1,105,100	891,500	891,500	891,500	891,500
4 <i>Intergovernmental</i>	13,342,578	12,260,000	12,335,477	12,410,319	12,600,000	12,575,000	12,575,000	12,575,000	12,575,000
5 <i>Charges for Services</i>	3,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
6 <i>Fines and Forfeits</i>	0	0	0	0	0	0	0	0	0
7 <i>Earnings on Investments</i>	0	0	0	0	0	0	0	0	0
8 <i>Donations and Contributions</i>	0	0	0	0	0	0	0	0	0
9 <i>Other Revenues</i>	288,110	130,000	731,017	900,134	351,000	351,000	351,000	351,000	351,000
10 Total Revenues and Transfers In	\$ 68,840,885	\$ 67,268,000	\$ 67,944,494	\$ 68,352,684	\$ 68,030,200	\$ 68,622,800	\$ 69,904,600	\$ 71,012,300	\$ 73,181,600
<u>Expenditures by Function</u>									
11 <i>Personnel</i>	\$ 14,115,966	\$ 15,090,384	\$ 15,090,384	\$ 15,090,384	\$ 14,809,792	\$ 14,836,725	\$ 14,836,725	\$ 14,836,725	\$ 14,836,725
12 <i>Supplies</i>	944,899	2,405,686	2,475,510	2,475,510	2,106,662	2,079,594	2,088,224	2,099,740	2,111,602
13 <i>Controllable Assets</i>	66,014	77,600	77,600	77,600	27,600	27,600	27,600	27,600	27,600
14 <i>Purchased Services</i>	3,128,939	1,608,180	2,301,758	2,301,758	1,503,644	1,503,644	1,503,644	1,503,644	1,503,644
15 <i>Building Materials</i>	6,101,677	6,207,331	6,357,433	6,357,433	6,207,331	6,207,331	6,207,331	6,207,331	6,207,331
16 <i>Fixed Charges</i>	4,395,974	7,236,707	4,617,082	4,617,082	4,963,890	6,082,615	6,335,187	6,550,595	6,828,529
17 <i>Grants and Contributions</i>	682,265	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
18 <i>Intergovernmental Support</i>	8,812,046	9,429,516	9,375,802	9,375,802	8,910,900	9,032,137	9,255,400	9,437,301	9,861,424
19 <i>Equipment Replacements/New</i>	3,969,260	1,275,000	1,615,956	1,615,956	1,645,000	3,500,000	3,500,000	3,500,000	3,500,000
20 <i>Pavement Management</i>	22,246,636	22,140,730	20,964,187	20,964,187	0	0	0	0	0
21 <i>Engineering Storm Drainage</i>	0	6,186,264	8,237,612	8,237,612	0	5,000,000	5,000,000	5,000,000	5,000,000
22 <i>Capital Projects</i>	5,962,116	7,730,301	14,194,605	14,194,605	0	14,695,000	14,800,000	14,000,000	15,000,000
23 <i>Contingency</i>	0	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
24 <i>Transfers Out:</i>									
25 <i>To General Fund</i>	107,000	440,821	440,821	440,821	466,825	466,825	466,825	466,825	466,825
26 <i>To Local Improvement (LID) Fund</i>	0	0	1,461,565	1,461,565	0	0	0	0	0
27 <i>To Solid Waste Disposal Fund</i>	0	0	432,875	432,875	375,000	605,000	605,000	605,000	605,000
28 <i>Total Transfers Out</i>	<u>107,000</u>	<u>440,821</u>	<u>2,335,261</u>	<u>2,335,261</u>	<u>841,825</u>	<u>1,071,825</u>	<u>1,071,825</u>	<u>1,071,825</u>	<u>1,071,825</u>
29 <i>Recommended New Requests - One-Time</i>					0				
30 <i>Recommended New Requests - Ongoing</i>						0	0	0	0
31 Total Expenditures and Transfers Out	\$ 70,532,792	\$ 80,428,520	\$ 88,243,190	\$ 88,243,190	\$ 41,616,644	\$ 64,636,471	\$ 65,225,936	\$ 64,834,761	\$ 66,548,680
32 <i>Change In Fund Balance</i>	(1,691,907)	(13,160,520)	(20,298,696)	(19,890,506)	26,413,556	3,986,329	4,678,664	6,177,539	6,632,920
33 Ending Fund Balance	\$ 35,278,429	\$ 13,028,086	\$ 14,979,733	\$ 15,387,923	\$ 41,801,479	\$ 45,787,808	\$ 50,466,472	\$ 56,644,011	\$ 63,276,931
<u>Fund Balance Detail</u>									
34 <i>Non-spendable Fund Balance</i>	\$ 2,738,970	\$ 3,172,732	\$ 2,738,970	\$ 2,738,970	\$ 2,738,970	\$ 2,738,970	\$ 2,738,970	\$ 2,738,970	\$ 2,738,970
35 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
36 <i>Committed Fund Balance</i>	8,955,981	0	0	0	0	0	0	0	0
37 <i>Committed Fund Balance - Required per Policy</i>	9,127,776	8,661,629	9,127,776	9,127,776	9,127,776	8,661,629	8,661,629	8,661,629	8,661,629
38 <i>Committed fund Balance - Initiatives</i>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
39 <i>Committed Fund Balance - Available</i>	13,455,702	193,725	2,112,987	2,521,177	28,934,733	33,387,209	38,065,873	44,243,412	50,876,332
40 Ending Fund Balance	\$ 35,278,429	\$ 13,028,086	\$ 14,979,733	\$ 15,387,923	\$ 41,801,479	\$ 45,787,808	\$ 50,466,472	\$ 56,644,011	\$ 63,276,931

* Budget adjustment on the November 2025 Supplemental

2026 ASSET REPLACEMENT REQUESTS - ROAD AND BRIDGE FUND 200														
2025		Original Vehicle/Equipment Information				Age	Meter/Mile	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
15052	31600 (1)	2015	FORD	F450	\$ 64,976	5.0	3.7	7.0	15.7	\$ 80,000	\$ 110,000		\$ 190,000	FORD F550
02022	31600 (2)	2002	TOYOTA	7FGU35	\$ 36,632	4.0	4.3	5.1	13.4	\$ 85,000			\$ 85,000	TOYOTA
07030	31600 (3)	2007	WANCO	WTMMB	\$ 16,614	5.0	5.0	7.2	17.2	\$ 22,000			\$ 22,000	WANCO VMS
07031	31600 (4)	2007	WANCO	WTMMB	\$ 16,614	5.0	5.0	5.7	15.7	\$ 22,000			\$ 22,000	WANCO VMS
07032	31600 (5)	2007	WANCO	WTMMB	\$ 16,614	5.0	5.0	6.7	16.7	\$ 22,000			\$ 22,000	WANCO VMS
02011	31400-1	2002	TRAIL KING	Low Boy	\$ 33,975	5.0	N/A	10.0	15.0	\$ 80,000			\$ 110,000	FELLING XF-110-3 HDG
02003	31400-1	2002	RANCO	DUMP TRLR	\$ 31,944	5.0	N/A	5.1	10.1	\$ 80,000			\$ 80,000	SMITHCO SIDE DUMP
07012	31400-2	2007	CAT	CS-563E	\$ 112,800	5.0	5.0	1.8	11.80	\$ 210,000			\$ 210,000	BOMAG BW 211 D-5
09003	31400-SP	2009	CAT	HM315	\$ 26,988	5.0	N/A	3.8	8.80	\$ 55,000			\$ 55,000	CAT HM316
13025	31400-4	2013	CIMLINE	230DH	\$ 45,649	5.0	1.1	5.4	11.50	\$ 90,000			\$ 90,000	CIMLINE 230 M2DH
14038	31400-5	2014	FRTLNR	M2106	\$ 99,690	5.0	1.7	8.4	15.10	\$ 175,000	\$ 210,000		\$ 385,000	CEMENTECH MCD8-100
11007	31400-3	2011	CIMLINE	410DHR	\$ 42,153	5.0	3.8	5.0	13.80	\$ 100,000			\$ 100,000	CIMLINE 410 M2DH
08012	31400-3	2008	MARATHON	UPS200T	\$ 15,688	5.0	N/A	5.8	10.80	\$ 90,000			\$ 90,000	CIMLINE 230 M2DH
15048	31400-SP	2015	SUPERIOR	TRAILER	\$ 4,995	5.0	N/A	10.0	15.00	\$ 15,000			\$ 15,000	14' ENCLOSED W/ 6K AXLES
15019	31400-3	2015	FELLING	FT-151T	\$ 9,921	3.6	N/A	10.0	13.60	\$ 25,000			\$ 25,000	FELLING FT16-IT
07011	31400-4	2007	WANCO	WTMMB-SSL	\$ 16,614	5.0	N/A	6.0	11.00	\$ 22,000			\$ 22,000	WANCO VMS
07009	31400-4	2007	WANCO	WTMMB-SSL	\$ 16,614	5.0	N/A	6.6	11.60	\$ 22,000			\$ 22,000	WANCO VMS
07033	31550	2007	SCHULTE	XH1000	\$ 14,399	5.0	N/A	10.0	15.00	\$ 50,000			\$ 50,000	SCHULTE XH1000
07035	31550	2007	SCHULTE	XH1000	\$ 14,399	5.0	N/A	10.0	15.00	\$ 50,000			\$ 50,000	SCHULTE XH1000
													\$ 1,645,000	
FASTER REPLACEMENT SCALE														
<10	DO NOT REPLACE													
10 - 12.5	EARLY REPLACEMENT CANDIDATE													
12.5 - 15	OPTIMAL REPLACEMENT TIME, UNIT HAS 10% OF USEFUL LIFE REMAINING													
> 15	OVERDUE FOR REPLACEMENT													



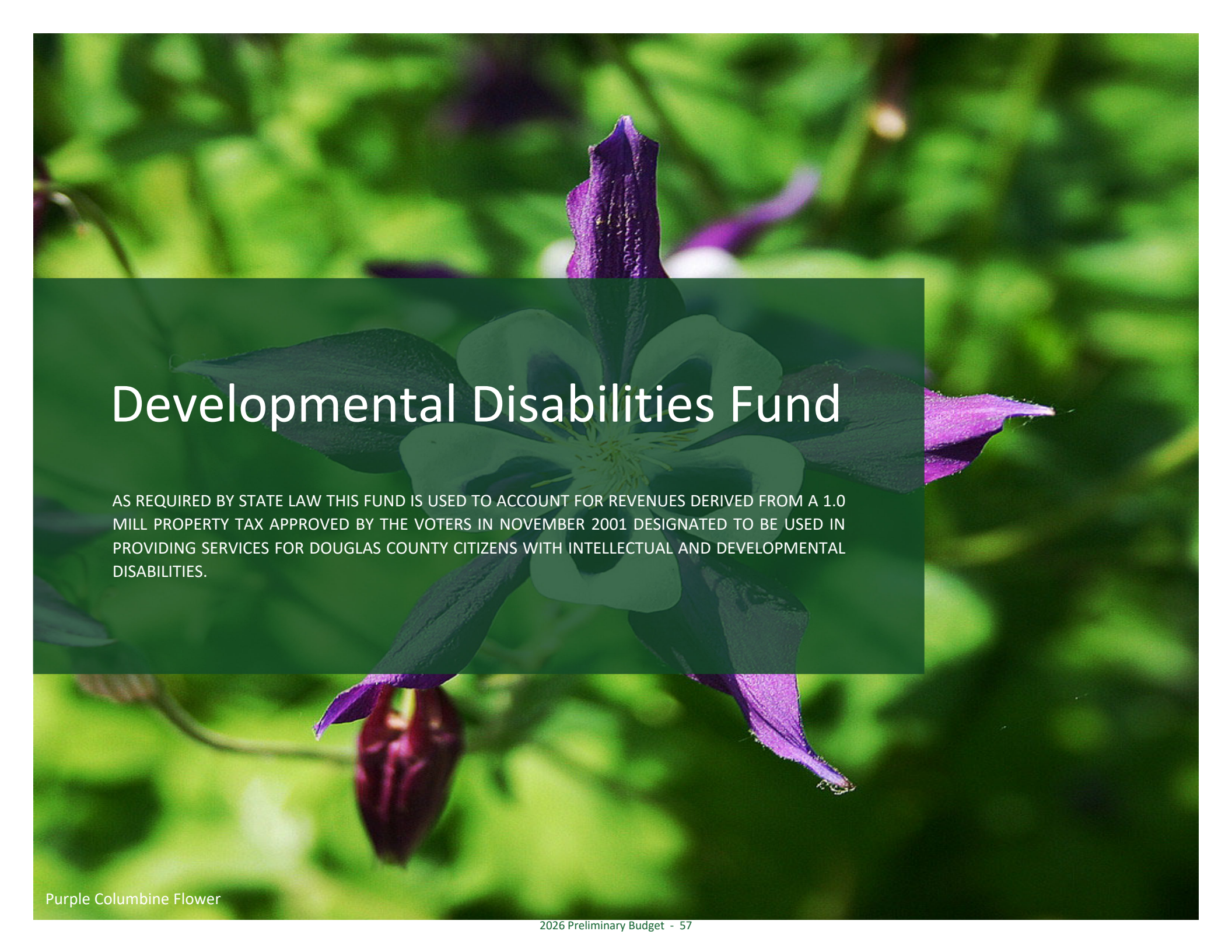
A photograph of the Douglas County Human Services Building, a modern structure with large windows and a brick facade. In the foreground, there is a parking lot with a blue handicapped parking sign, a landscaped area with tall grasses, and a bronze statue of three children sitting on a log. A plaque is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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 3,780,489	\$ 3,054,403	\$ 2,647,825	\$ 2,647,825	\$ 3,036,538	\$ 3,004,665	\$ 4,155,889	\$ 6,564,930	\$ 10,231,453
<u>Revenues</u>									
2 Taxes	\$ 4,168,820	\$ 4,924,700	\$ 4,924,700	\$ 4,860,000	\$ 4,880,100	\$ 4,946,500	\$ 5,068,800	\$ 5,168,400	\$ 5,400,700
3 Intergovernmental	53,661,673	53,225,723	53,225,723	53,225,723	57,433,029	58,551,057	59,691,445	60,854,641	62,041,102
4 Earnings on Investments	0	0	0	0	0	0	0	0	0
5 Other Revenues	504,317	270,000	270,000	832,141	270,000	270,000	270,000	270,000	270,000
6 Transfers In									
7 General Fund (Cost Allocation)	3,858,140	4,195,916	4,195,916	4,195,916	3,573,825	3,573,825	3,573,825	3,573,825	3,573,825
8 Total Transfers In	3,858,140	4,195,916	4,195,916	4,195,916	3,573,825	3,573,825	3,573,825	3,573,825	3,573,825
9 Total Revenues and Transfers In	\$ 62,192,950	\$ 62,616,339	\$ 62,616,339	\$ 63,113,780	\$ 66,156,954	\$ 67,341,382	\$ 68,604,070	\$ 69,866,866	\$ 71,285,626
<u>Expenditures by Function</u>									
10 Personnel	\$ 13,726,154	\$ 15,149,890	\$ 15,149,890	\$ 15,149,890	\$ 14,879,451	\$ 14,879,451	\$ 14,879,451	\$ 14,879,451	\$ 14,879,451
11 Supplies	26,908	17,500	17,500	17,500	19,700	19,700	19,700	19,700	19,700
12 Controllable Assets	13,169	0	0	0	0	0	0	0	0
13 Purchased Services	5,390,122	4,382,761	4,382,761	4,382,761	4,775,328	4,775,328	4,775,328	4,775,328	4,775,328
14 Fixed Charges	34,475	31,830	31,830	31,830	116,739	118,070	122,941	128,255	134,051
15 Grants and Contributions	38,528,589	37,137,686	37,137,686	37,137,686	41,292,145	41,292,145	41,292,145	41,292,145	41,292,145
16 Interdepartmental Charges	5,468,774	5,994,167	5,994,167	5,994,167	5,105,464	5,105,464	5,105,464	5,105,464	5,105,464
17 Capital Outlay	137,424	0	11,233	11,233	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	\$ 63,325,614	\$ 62,713,834	\$ 62,725,067	\$ 62,725,067	\$ 66,188,827	\$ 66,190,158	\$ 66,195,029	\$ 66,200,343	\$ 66,206,139
21 Change In Fund Balance	(1,132,664)	(97,495)	(108,728)	388,713	(31,873)	1,151,224	2,409,041	3,666,523	5,079,487
22 Ending Fund Balance	\$ 2,647,825	\$ 2,956,908	\$ 2,539,097	\$ 3,036,538	\$ 3,004,665	\$ 4,155,889	\$ 6,564,930	\$ 10,231,453	\$ 15,310,940
<u>Fund Balance Detail</u>									
23 Non-spendable Fund Balance	\$ 12,917	\$ 8,886	\$ 12,917	\$ 12,917	\$ 8,886	\$ 8,886	\$ 8,886	\$ 8,886	\$ 8,886
24 Restricted Fund Balance-Required per policy	2,674,688	2,657,615	2,657,615	2,657,615	2,589,668	2,589,801	2,590,288	2,590,820	2,591,399
25 Restricted Fund Balance-Available	(39,780)	290,407	(131,435)	366,006	406,111	1,557,202	3,965,756	7,631,747	12,710,655
26 Committed Fund Balance	0	0	0	0	0	0	0	0	0
27 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
28 Ending Fund Balance	\$ 2,647,825	\$ 2,956,908	\$ 2,539,097	\$ 3,036,538	\$ 3,004,665	\$ 4,155,889	\$ 6,564,930	\$ 10,231,453	\$ 15,310,940

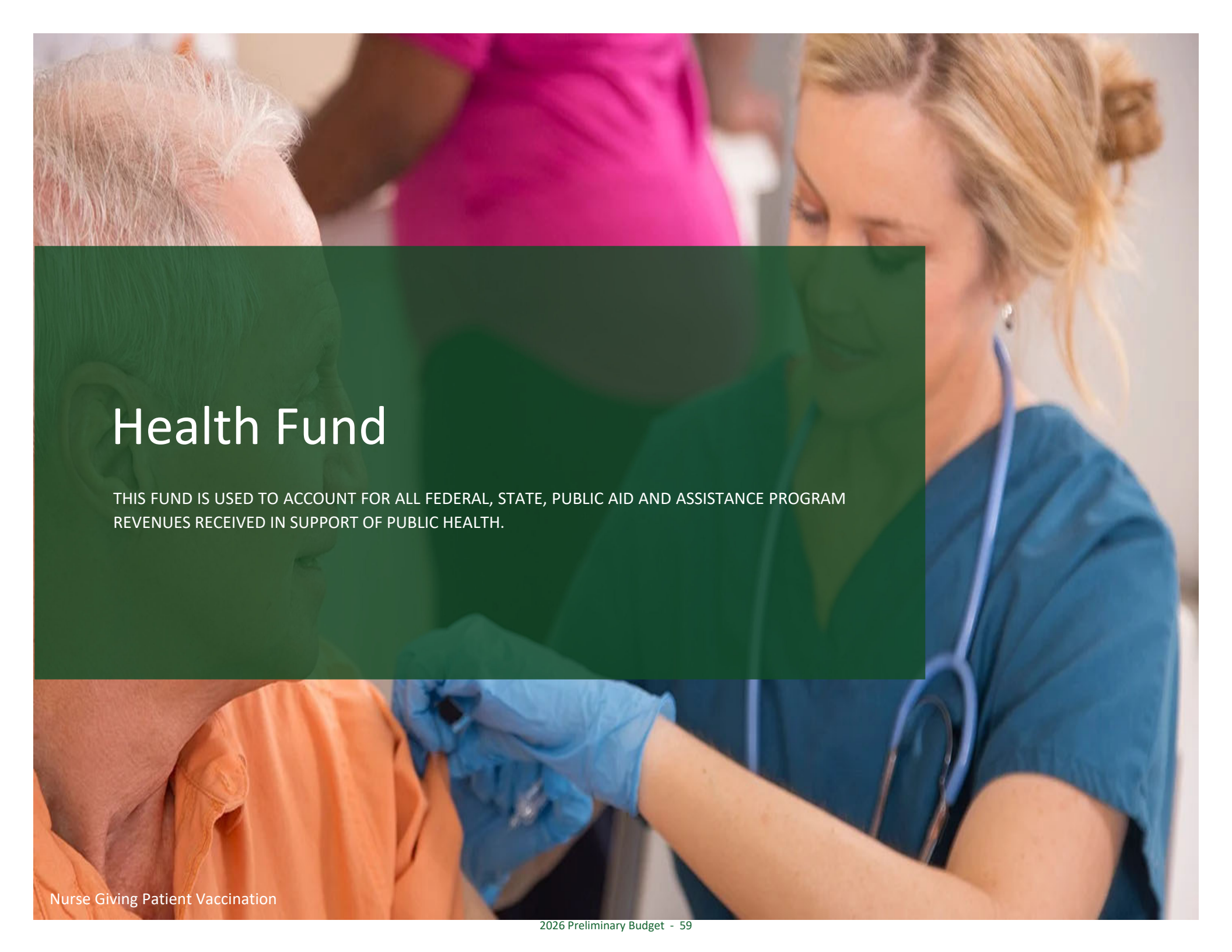


Developmental Disabilities Fund

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 1,211,239	\$ 175,000	\$ 749,580	\$ 749,580	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492
<u>Revenues</u>									
2 Taxes	\$ 8,906,849	\$ 9,103,800	\$ 9,103,800	\$ 9,058,281	\$ 10,485,300	\$ 10,568,100	\$ 10,829,300	\$ 11,042,200	\$ 11,538,400
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	\$ 8,906,849	\$ 9,103,800	\$ 9,103,800	\$ 9,058,281	\$ 10,485,300	\$ 10,568,100	\$ 10,829,300	\$ 11,042,200	\$ 11,538,400
<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	8,289,362	8,466,490	8,466,490	8,421,671	9,751,310	9,828,350	10,071,290	10,269,280	10,730,690
15 Fixed Charges	133,425	136,600	136,600	135,900	157,300	158,500	162,400	165,600	173,100
16 Grants and Contributions	945,720	500,710	1,081,798	1,081,798	576,690	581,250	595,610	607,320	634,610
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	\$ 9,368,508	\$ 9,103,800	\$ 9,684,888	\$ 9,639,369	\$ 10,485,300	\$ 10,568,100	\$ 10,829,300	\$ 11,042,200	\$ 11,538,400
22 Change In Fund Balance	(461,659)	0	(581,088)	(581,088)	0	0	0	0	0
23 Ending Fund Balance	\$ 749,580	\$ 175,000	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492
<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	649,580	75,000	68,492	68,492	68,492	68,492	68,492	68,492	68,492
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	\$ 749,580	\$ 175,000	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492



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**

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$1,548,598	\$1,688,365	\$2,557,191	\$2,557,191	\$ 1,910,006	\$ 1,909,120	\$ 1,907,806	\$ 1,905,951	\$ 1,904,076
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 <i>Intergovernmental</i>	4,099,648	241,943	1,142,349	1,142,349	0	0	0	0	0
4 <i>Charges for Services</i>	936,465	959,296	959,296	959,296	992,315	993,300	994,300	995,300	996,300
5 <i>Earnings on Investments</i>	0	0	0	0	0	0	0	0	0
6 <i>Miscellaneous Revenues</i>	114,870	0	27,537	2,450	0	0	0	0	0
7 <i>Transfers In - General Fund</i>	2,123,247	2,106,435	2,106,435	2,106,435	2,302,499	2,305,279	2,304,226	2,303,738	2,303,297
8 Total Revenues and Transfers In	\$ 7,274,230	\$ 3,307,674	\$ 4,235,617	\$ 4,210,530	\$ 3,294,814	\$ 3,298,579	\$ 3,298,526	\$ 3,299,038	\$ 3,299,597
<u>Expenditures by Function</u>									
9 <i>Personnel Services</i>	\$4,424,672	\$2,835,054	\$3,558,908	\$3,558,908	\$ 2,671,620	\$ 2,675,389	\$ 2,675,389	\$ 2,675,389	\$ 2,675,389
10 <i>Supplies</i>	45,686	44,500	49,174	49,174	42,200	42,200	42,200	42,200	42,200
11 <i>Controllable Assets</i>	0	0	0	0	0	0	0	0	0
12 <i>Purchased Services</i>	1,014,618	336,758	534,524	534,524	336,758	336,758	336,758	336,758	336,758
13 <i>Fixed Charges</i>	38,174	23,644	23,644	23,644	45,122	45,546	46,034	46,566	47,134
14 <i>Grants, Contributions, Indemnities</i>	132,190	0	21,788	21,788	0	0	0	0	0
15 <i>Interdepartmental Charges</i>	166,660	0	36,677	36,677	0	0	0	0	0
16 <i>Interdepartment Support</i>	0	0	0	0	0	0	0	0	0
17 <i>Capital Outlay - Vehicles</i>	443,636	333,000	333,000	333,000	0	0	0	0	0
18 <i>Contingency</i>	0	300,000	300,000	300,000	200,000	200,000	200,000	200,000	200,000
19 Total Expenditures and Transfers Out	\$ 6,265,637	\$ 3,872,956	\$ 4,857,715	\$ 4,857,715	\$ 3,295,700	\$ 3,299,893	\$ 3,300,381	\$ 3,300,913	\$ 3,301,481
20 <i>Change in Fund Balance</i>	1,008,593	(565,282)	(622,098)	(647,185)	(886)	(1,314)	(1,855)	(1,875)	(1,884)
21 Ending Fund Balance	\$ 2,557,191	\$ 1,123,083	\$ 1,935,093	\$ 1,910,006	\$ 1,909,120	\$ 1,907,806	\$ 1,905,951	\$ 1,904,076	\$ 1,902,192
<u>Fund Balance Detail</u>									
22 <i>Non-spendable Fund Balance</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
23 <i>Restricted Fund Balance</i>	0	0	0	0	0	0	0	0	0
24 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
25 <i>Assigned Fund Balance</i>	2,557,191	1,123,083	1,935,093	1,910,006	1,909,120	1,907,806	1,905,951	1,904,076	1,902,192
26 Ending Fund Balance	\$ 2,557,191	\$ 1,123,083	\$ 1,935,093	\$ 1,910,006	\$ 1,909,120	\$ 1,907,806	\$ 1,905,951	\$ 1,904,076	\$ 1,902,192

A photograph of two law enforcement officers, identified as Sheriff Deputies, in the foreground. They are wearing dark blue uniforms with "SHERIFF" printed in large yellow letters on the back. They are both wearing radios and appear to be in the middle of a conversation. The background is blurred, showing what looks like an outdoor setting with other vehicles and people, possibly at a public event or a crime scene. A semi-transparent green box is overlaid on the left side of the image, containing the title and a paragraph of text.

Law Enforcement Authority (LEA) Fund

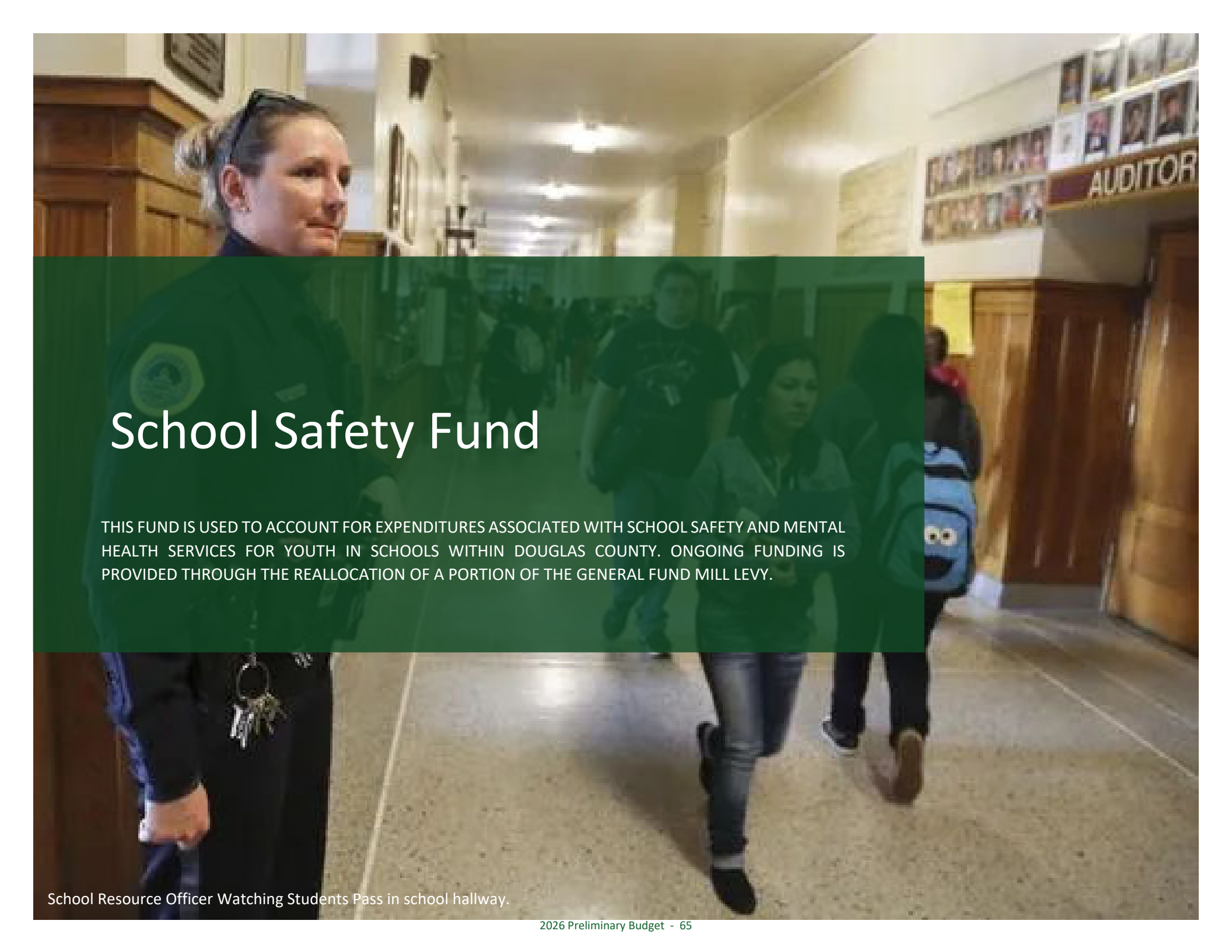
AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR DESIGNATED PROPERTY TAXES LEVIED BY THE DOUGLAS COUNTY LAW ENFORCEMENT AUTHORITY (A SPECIAL TAXING DISTRICT, WHICH EXCLUDES PROPERTIES LOCATED WITHIN INCORPORATED MUNICIPALITIES) AND OTHER SPECIAL REVENUES THAT ARE RESTRICTED FOR THE USE OF LAW 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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 7,645,303	\$ 7,835,110	\$ 8,457,982	\$ 8,457,982	\$ 8,094,899	\$ 8,094,899	\$ 8,554,180	\$ 9,436,919	\$ 10,621,709
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 28,141,359	\$ 27,987,600	\$ 27,987,600	\$ 27,749,709	\$ 27,347,200	\$ 27,614,900	\$ 28,167,200	\$ 28,600,100	\$ 29,701,800
3 <i>Intergovernmental</i>	65,858	0	0	49,387	0	0	0	0	0
4 <i>Charges for Services</i>	2,209,656	2,166,800	2,166,800	2,316,104	2,249,000	2,355,000	2,355,000	2,355,000	2,355,000
5 <i>Fines and Forfeits</i>	954,923	1,005,400	1,005,400	888,804	960,400	960,400	960,400	960,400	960,400
6 <i>Earnings on Investments</i>	630,059	400,000	400,000	500,000	300,000	250,000	200,000	150,000	100,000
7 <i>Donations and Contributions</i>									
8 <i>Miscellaneous Revenues</i>	4,681	0	7,301	9,799	0	0	0	0	0
9 <i>Other Financing Sources</i>	66,225	0	0	28,850	30,000	30,000	30,000	30,000	30,000
10 <i>Transfers In - General Fund</i>	2,923,400	7,774,019	7,774,019	7,774,019	6,880,417	5,656,300	5,656,300	5,656,300	5,656,300
11 <i>Recommended New Requests - Transfer In General Fund - One-Time</i>					0				
12 <i>Recommended New Requests - Transfer In General Fund - Ongoing</i>					0	0	0	0	0
13 Total Revenues and Transfers In	\$ 34,996,161	\$ 39,333,819	\$ 39,341,120	\$ 39,316,672	\$ 37,767,017	\$ 36,866,600	\$ 37,368,900	\$ 37,751,800	\$ 38,803,500
<u>Expenditures by Function</u>									
14 <i>Personnel</i>	\$ 27,773,772	\$ 31,901,173	\$ 31,901,173	\$ 31,626,173	\$ 31,621,397	\$ 31,701,385	\$ 31,701,385	\$ 31,701,385	\$ 31,701,385
15 <i>Supplies</i>	637,908	831,100	883,231	883,231	602,450	602,450	602,450	602,450	602,450
16 <i>Controllable Assets</i>	48,218	104,400	123,705	123,705	40,000	40,000	40,000	40,000	40,000
17 <i>Purchased Services</i>	673,574	997,700	1,126,300	1,126,300	974,850	974,850	974,850	974,850	974,850
18 <i>Fixed Charges</i>	2,957,271	3,000,377	3,006,110	3,006,110	2,919,320	2,988,634	3,067,476	3,148,325	3,242,640
19 <i>Debt Service</i>	137,548	0	0	0	0	0	0	0	0
20 <i>Grants and Contributions</i>	2,245	60,000	60,000	60,000	0	0	0	0	0
21 <i>Capital Outlay</i>	1,952,946	2,495,100	2,804,236	2,804,236	1,509,000	0	0	0	0
22 <i>Contingency</i>	0	100,000	100,000	50,000	100,000	100,000	100,000	100,000	100,000
23 <i>Recommended New Requests - One-Time</i>					0				
24 <i>Recommended New Requests - Ongoing</i>					0	0	0	0	0
25 Total Expenditures and Transfers Out	\$ 34,183,482	\$ 39,489,850	\$ 40,004,755	\$ 39,679,755	\$ 37,767,017	\$ 36,407,319	\$ 36,486,161	\$ 36,567,010	\$ 36,661,325
26 <i>Change In Fund Balance</i>	812,679	(156,031)	(663,635)	(363,083)	0	459,281	882,739	1,184,790	2,142,175
27 Ending Fund Balance	\$ 8,457,982	\$ 7,679,079	\$ 7,794,347	\$ 8,094,899	\$ 8,094,899	\$ 8,554,180	\$ 9,436,919	\$ 10,621,709	\$ 12,763,884
<u>Fund Balance Detail</u>									
28 <i>Non-spendable Fund Balance</i>	\$ 9,010	\$ 17,392	\$ 17,392	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
29 <i>Restricted Fund Balance - Required per policy</i>	7,520,700	6,983,306	7,364,669	7,364,669	7,364,669	7,364,669	7,364,669	7,364,669	7,364,669
30 <i>Restricted Available - Available</i>	928,272	678,381	412,286	730,230	730,230	1,189,511	2,072,250	3,257,040	5,399,215
31 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
32 Ending Fund Balance	\$ 8,457,982	\$ 7,679,079	\$ 7,794,347	\$ 8,094,899	\$ 8,094,899	\$ 8,554,180	\$ 9,436,919	\$ 10,621,709	\$ 12,763,884

2026 ASSET REPLACEMENT REQUESTS - DCSO LEA FUND 220															
		Original Vehicle/Equipment Information				Age	Meter/Milea	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	
1929	22100	2019	CHEVY	TAHOE	\$ 61,270	5.0	5.0	8.0	18.0	\$ 50,000	\$ 35,000	\$ 10,000	\$ 95,000	DURANGO PTRL	
1829	22100	2018	CHEVY	TAHOE	\$ 57,500	5.0	5.0	7.0	17.0	\$ 50,000	\$ 35,000	\$ 10,000	\$ 95,000	DURANGO PTRL	
1830	22100	2018	CHEVY	TAHOE	\$ 55,480	5.0	4.5	6.9	16.4	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
1727	23150	2017	CHEVY	TAHOE	\$ 69,260	5.0	4.3	6.9	16.2	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
2025	22100	2020	CHEVY	TAHOE	\$ 68,706	4.8	5.0	6.0	15.8	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
1916	22100	2019	CHEVY	TAHOE	\$ 61,270	5.0	4.5	6.1	15.6	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
1819	22150	2018	FORD	F150	\$ 40,797	3.5	5.0	6.8	15.3	\$ 50,000	\$ 35,000	\$ 10,000	\$ 95,000	DURANGO PTRL UM	
1651	22100	2016	CHEVY	TAHOE	\$ 69,260	5.0	5.0	4.8	14.8	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
1717	22100	2017	CHEVY	TAHOE	\$ 57,370	5.0	4.8	4.8	14.6	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
1824	22100	2018	CHEVY	TAHOE	\$ 57,370	5.0	5.0	4.4	14.4	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
1844	22100	2018	CHEVY	TAHOE	\$ 57,500	5.0	4.7	4.4	14.1	\$ 50,000	\$ 35,000	\$ 10,000	\$ 95,000	DURANGO PTRL K9	
1666	22100	2016	CHEVY	TAHOE	\$ 69,260	5.0	5.0	4.1	14.1	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
RISK										\$ 55,000	\$ 33,000	\$ 88,000		EXPLORER PTRL	
RISK										\$ 55,000	\$ 33,000	\$ 88,000		EXPLORER PTRL	
RISK										\$ 55,000	\$ 33,000	\$ 88,000		EXPLORER PTRL	
RISK										\$ 55,000	\$ 33,000	\$ 88,000		EXPLORER PTRL	
RISK										\$ 55,000	\$ 33,000	\$ 88,000		EXPLORER PTRL	
														\$ 1,509,000	
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														



A photograph of a school hallway. On the left, a woman in a dark uniform, identified as a School Resource Officer, stands looking towards the right. In the center and right, several students are walking away from the camera. The hallway has wooden walls and a sign that says 'AUDITORIUM' is visible on the right. A green semi-transparent box is overlaid on the center 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**

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 2,166,929	\$ 1,357,900	\$ 2,575,144	\$ 2,575,144	\$ 2,278,379	\$ 1,713,002	\$ 1,593,763	\$ 1,726,978	\$ 2,100,201
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 4,240,348	\$ 4,368,200	\$ 4,368,200	\$ 4,325,000	\$ 4,328,700	\$ 4,387,500	\$ 4,496,000	\$ 4,584,400	\$ 4,790,400
3 <i>Licenses and Permits</i>	0	0	0	0	0	0	0	0	0
4 <i>Intergovernmental</i>	3,925,188	3,455,400	3,455,400	3,455,400	3,566,749	3,709,418	3,857,795	4,012,107	4,172,591
5 <i>Charges for Services</i>	0	0	0	0	0	0	0	0	0
6 <i>Fines and Forfeits</i>	0	0	0	0	0	0	0	0	0
7 <i>Earnings on Investments</i>	0	0	0	0	0	0	0	0	0
8 <i>Other Revenues</i>	5,100	0	0	0	0	0	0	0	0
9 <i>Other Financing Sources</i>	0	0	0	0	0	0	0	0	0
10 <i>Transfer In - General Fund</i>	625,000	200,000	200,000	200,000	630,000	0	0	0	0
11 Total Revenues and Transfers In	\$ 8,795,636	\$ 8,023,600	\$ 8,023,600	\$ 7,980,400	\$ 8,525,449	\$ 8,096,918	\$ 8,353,795	\$ 8,596,507	\$ 8,962,991
<u>Expenditures by Function</u>									
12 <i>Personnel</i>	\$ 6,453,784	\$ 7,273,689	\$ 7,273,689	\$ 7,273,689	\$ 7,215,984	\$ 7,338,555	\$ 7,338,555	\$ 7,338,555	\$ 7,338,555
13 <i>Supplies</i>	97,274	134,700	151,100	151,100	136,400	136,400	136,400	136,400	136,400
14 <i>Controllable Assets</i>	79,682	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400
15 <i>Purchased Services</i>	185,336	340,000	340,000	340,000	348,370	348,370	348,370	348,370	348,370
16 <i>Fixed Charges</i>	113,687	127,855	127,855	127,855	135,672	138,432	142,855	145,559	151,289
17 <i>Debt Service</i>	120,759	0	0	0	0	0	0	0	0
18 <i>Grants, Contributions</i>	0	0	0	0	0	0	0	0	0
19 <i>Intergovernmental Support</i>	242,374	0	507,454	307,454	830,000	0	0	0	0
20 <i>Capital Outlay</i>	1,094,524	0	22,667	22,667	370,000	200,000	200,000	200,000	200,000
21 <i>Contingency</i>	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
22 <i>Recommended New Requests - Ongoing</i>					0	0	0	0	0
23 Total Expenditures and Transfers Out	\$ 8,387,421	\$ 7,930,644	\$ 8,477,165	\$ 8,277,165	\$ 9,090,826	\$ 8,216,157	\$ 8,220,580	\$ 8,223,284	\$ 8,229,014
24 <i>Change In Fund Balance</i>	408,215	92,956	(453,565)	(296,765)	(565,377)	(119,239)	133,215	373,223	733,977
25 Ending Fund Balance	\$ 2,575,144	\$ 1,450,856	\$ 2,121,579	\$ 2,278,379	\$ 1,713,002	\$ 1,593,763	\$ 1,726,978	\$ 2,100,201	\$ 2,834,178
<u>Fund Balance Detail</u>									
26 <i>Non-spendable Fund Balance</i>	\$ 0	\$ 18,500	\$ 18,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
27 <i>Committed Fund Balance - Required Per Policy</i>	1,403,629	888,064	940,450	1,485,827	1,086,322	896,616	897,058	897,328	897,901
28 <i>Committed Fund Balance - Available</i>	1,171,515	544,292	1,162,629	792,552	626,680	697,147	829,920	1,202,873	1,936,277
29 Ending Fund Balance	\$ 2,575,144	\$ 1,450,856	\$ 2,121,579	\$ 2,278,379	\$ 1,713,002	\$ 1,593,763	\$ 1,726,978	\$ 2,100,201	\$ 2,834,178

2026 ASSET REPLACEMENT REQUESTS - DCSO SAFETY AND MENTAL HEALTH FUND 221														
		Original Vehicle/Equipment Information				Age	Meter/Milea	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
1971	22100	2019	CHEVY	TAHOE	\$ 61,270	5.0	5.0	8.0	18.0	\$ 50,000	\$ 35,000	\$ 10,000	\$ 95,000	DURANGO PTRL
1982	22100	2019	CHEVY	TAHOE	\$ 61,270	5.0	5.0	7.8	17.8	\$ 50,000	\$ 35,000	\$ 10,000	\$ 95,000	DURANGO PTRL
1986	22100	2019	CHEVY	TAHOE	\$ 61,270	5.0	5.0	6.3	16.3	\$ 50,000	\$ 35,000	\$ 10,000	\$ 95,000	DURANGO PTRL
1988	22100	2019	CHEVY	TAHOE	\$ 61,566	5.0	5.0	5.7	15.7	\$ 55,000	\$ 20,000	\$ 10,000	\$ 85,000	EXPLORER PIU UC
													\$ 370,000	
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													





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 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 490,192	\$ 490,192	\$ 504,742	\$ 518,830	\$ 532,414
<u>Revenues</u>								
2 Intergovernmental	\$ 1,665,711	\$ 2,165,711	\$ 1,647,614	\$ 2,004,773	\$ 2,044,775	\$ 2,044,775	\$ 2,050,925	\$ 2,050,925
3 Charges for Services	53,500	53,500	57,278	100,000	100,000	100,000	100,000	100,000
4 Fines & Forfeits	0	0	0	0	0	0	0	0
5 Earnings on Investments	0	0	0	0	0	0	0	0
6 Other Revenues	0	0	4,511	0	0	0	0	0
7 Transfer-In General Fund	12,580,171	12,849,375	12,849,375	14,533,674	14,493,360	14,494,006	14,488,514	14,489,186
8 Recommended New Requests - Ongoing - Transfer from General Fund				0	0	0	0	0
9 Recommended New Requests - Ongoing - Other				0	0	0	0	0
10 Total Revenues and Transfers In	\$ 14,299,382	\$ 15,068,586	\$ 14,558,778	\$ 16,638,447	\$ 16,638,135	\$ 16,638,781	\$ 16,639,439	\$ 16,640,111
<u>Expenditures by Function</u>								
11 Personnel	\$ 13,889,682	\$ 13,813,682	\$ 13,313,682	\$ 15,698,650	\$ 15,682,754	\$ 15,682,754	\$ 15,682,754	\$ 15,682,754
12 Supplies	56,970	81,091	81,091	81,091	81,091	81,091	81,091	81,091
13 Controllable Assets	0	0	0	0	0	0	0	0
14 Purchased Services	278,480	913,402	413,402	672,002	672,002	672,002	672,002	672,002
15 Fixed Charges	19,250	19,250	19,250	41,704	42,738	43,846	45,008	46,219
16 Intergovernmental Support	0	0	0	0	0	0	0	0
17 Capital	55,000	241,161	241,161	145,000	145,000	145,000	145,000	145,000
18 Contingency	0	0	0	0	0	0	0	0
19 Recommended New Requests - Ongoing				0	0	0	0	0
20 Total Expenditures and Transfers Out	\$ 14,299,382	\$ 15,068,586	\$ 14,068,586	\$ 16,638,447	\$ 16,623,585	\$ 16,624,693	\$ 16,625,855	\$ 16,627,066
21 Change In Fund Balance	0	0	490,192	0	14,550	14,088	13,584	13,045
22 Ending Fund Balance	\$ 0	\$ 0	\$ 490,192	\$ 490,192	\$ 504,742	\$ 518,830	\$ 532,414	\$ 545,459
<u>Fund Balance Detail</u>								
23 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
24 Restricted Fund Balance - Required Per Policy	0	0	200,000	200,000	200,000	200,000	200,000	200,000
25 Restricted Fund Balance - Available	0	0	290,192	290,192	304,742	318,830	332,414	345,459
26 Committed Fund Balance	0	0	0	0	0	0	0	0
27 Assigned Fund Balance	0	0	0	0	0	0	0	0
28 Ending Fund Balance	\$ 0	\$ 0	\$ 490,192	\$ 490,192	\$ 504,742	\$ 518,830	\$ 532,414	\$ 545,459

2026 ASSET REPLACEMENT REQUESTS - DA23 FUND 223														
		Original Vehicle/Equipment Information				Age	Meter/Milea	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
6201	28001	2022	CHEVY	TRAVERSE	LEASE				0.0	\$ 50,000			\$ 50,000	JEEP GC
6202	28001	2022	CHEVY	EQUINOX	LEASE				0.0	\$ 50,000			\$ 50,000	CHEVY TRAVERSE
6204	28001	2023	CHEVY	MALIBU	LEASE				0.0	\$ 45,000			\$ 45,000	CHEVY BLAZER
													\$ 145,000	
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													



An aerial photograph of a highway construction site. A large green rectangular overlay covers the left and center portions of the image. The overlay contains the text 'Infrastructure Fund' in a large white font, and below it, 'THIS FUND IS USED TO ACCOUNT FOR FUNDING FOR INFRASTRUCTURE PROJECTS WITHIN THE COUNTY.' in a smaller white font. The background image shows a multi-lane highway with a dirt shoulder, construction equipment, and surrounding land with some vegetation and buildings.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$13,956,609	\$416,637	\$3,762,959	\$3,762,959	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Licenses and Permits	0	0	0	0	0	0	0	0	0
4 Intergovernmental	3,450,000	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	\$ 3,450,000	\$ 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	1,141	2,551	2,551	2,551	0	0	0	0	0
15 Fixed Charges	0	0	0	0	0	0	0	0	0
16 Grants and Contributions	0	0	0	0	0	0	0	0	0
17 Intergovernmental Support Svcs.	144,743	220,000	220,000	220,000	0	0	0	0	0
18 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
19 Capital Outlay	135,499	194,086	90,408	90,408	0	0	0	0	0
20 Contingency	0	0	0	0	0	0	0	0	0
21 Transfers Out - Infrastructure Fund	13,362,267	0	3,450,000	3,450,000	0	0	0	0	0
22 Total Expenditures and Transfers Out	\$ 13,643,650	\$ 416,637	\$ 3,762,959	\$ 3,762,959	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
23 Change In Fund Balance	(10,193,650)	(416,637)	(3,762,959)	(3,762,959)	0	0	0	0	0
24 Ending Fund Balance	\$ 3,762,959	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance Detail</u>									
25 Nonspendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
27 Committed Fund Balance	3,762,959	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	\$ 3,762,959	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

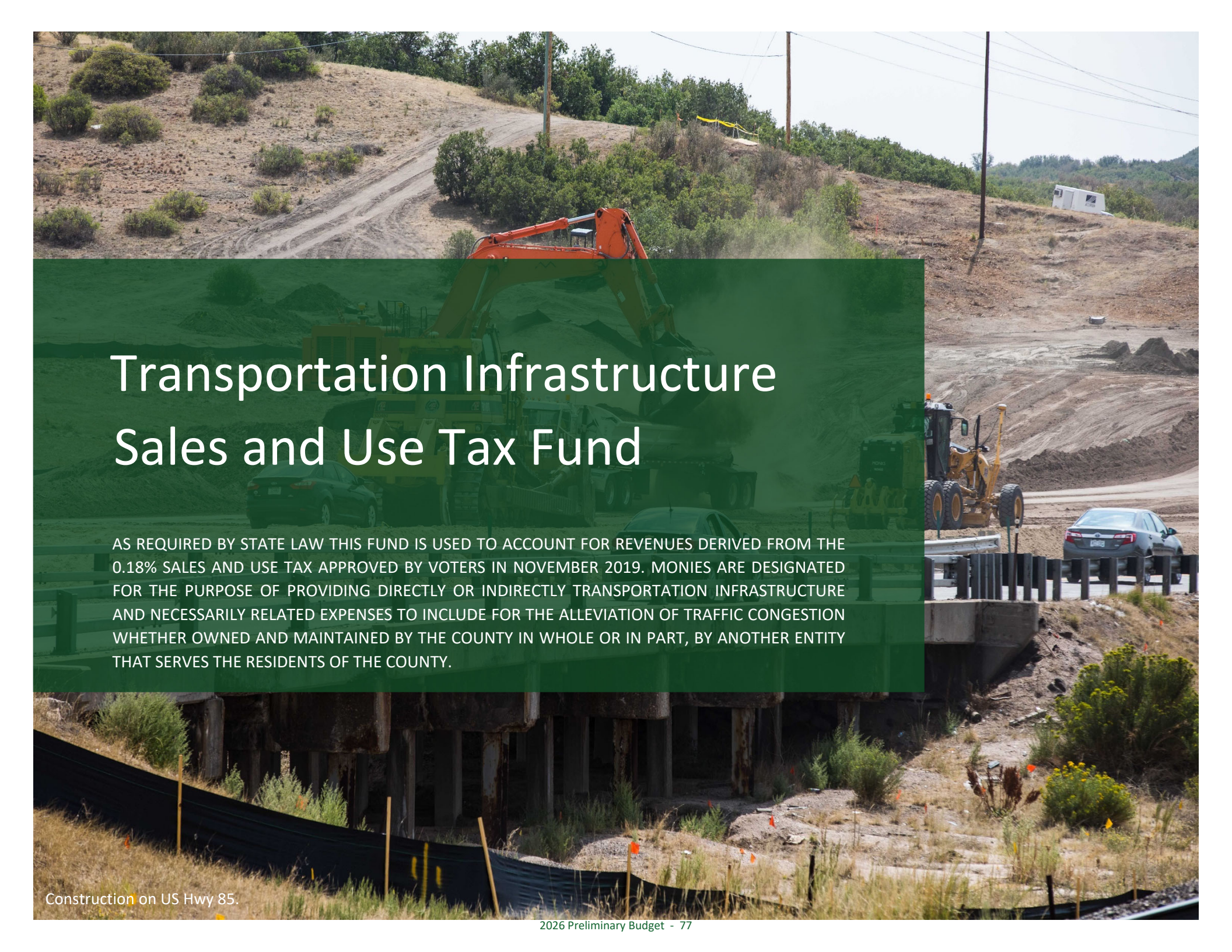
The background image shows a wide-angle view of a road construction site. In the foreground, a concrete road surface is visible with some construction equipment and orange traffic barrels. In the middle ground, there's a grassy area with more construction activity, including a yellow excavator. In the background, a large, flat-topped mountain (Table Mountain) rises against a clear sky. An American flag flies on a tall pole to the right. The scene is captured in bright daylight.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 105,668,807	\$ 96,605,934	\$ 102,253,053	\$ 102,253,053	\$ 47,222,547	\$ 82,456,177	\$ 92,100,277	\$ 103,440,377	\$ 116,495,677
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 42,681,098	\$ 44,045,200	\$ 44,045,200	\$ 43,689,600	\$ 45,459,630	\$ 46,781,500	\$ 48,407,000	\$ 50,059,400	\$ 51,768,300
3 <i>Intergovernmental</i>	682,112	0	0	0	0	0	0	0	0
4 <i>Earnings on Investments</i>	3,679,814	2,200,000	2,200,000	2,200,000	2,500,000	3,000,000	3,500,000	4,000,000	4,500,000
5 <i>Other Revenues</i>	3,476,726	0	532,414	2,558,602	0	0	0	0	0
6 <i>Transfers In</i>	0	0	0	0	0	0	0	0	0
7 Total Revenues and Transfers In	\$ 50,519,750	\$ 46,245,200	\$ 46,777,614	\$ 48,448,202	\$ 47,959,630	\$ 49,781,500	\$ 51,907,000	\$ 54,059,400	\$ 56,268,300
<u>Expenditures by Function</u>									
8 <i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9 <i>Supplies</i>	0	0	0	0	0	0	0	0	0
10 <i>Controllable Assets</i>	0	0	0	0	0	0	0	0	0
11 <i>Purchased Services</i>	2,660,058	2,820,000	4,728,967	4,728,967	0	0	0	0	0
12 <i>Building Materials</i>	0	0	0	0	0	0	0	0	0
13 <i>Fixed Charges</i>	0	0	0	0	0	0	0	0	0
14 <i>Debt Issuance</i>	0	0	0	0	0	0	0	0	0
15 <i>Grants, Contributions, Indemnities</i>	0	0	0	0	0	0	0	0	0
16 <i>Intergovernmental Support</i>	30,702,928	27,515,732	23,398,418	23,398,418	11,976,000	12,387,400	12,816,900	13,254,100	13,706,400
17 <i>Interdepartmental Charges</i>	0	0	0	0	0	0	0	0	0
18 <i>Capital Projects/Re-Appropriation</i>	10,972,115	68,091,203	74,601,323	74,601,323	0	27,000,000	27,000,000	27,000,000	27,000,000
19 <i>Contingency</i>	0	0	0	0	0	0	0	0	0
20 <i>Transfers Out:</i>									
21 <i>To General Fund</i>	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
22 <i>To Infrastructure Fund</i>	8,850,402	0	0	0	0	0	0	0	0
23 Total Transfers Out	9,600,402	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
24 <i>Recommended New Requests - One-Time</i>					0				
25 Total Expenditures and Transfers Out	\$ 53,935,503	\$ 99,176,935	\$ 103,478,708	\$ 103,478,708	\$ 12,726,000	\$ 40,137,400	\$ 40,566,900	\$ 41,004,100	\$ 41,456,400
26 <i>Change In Fund Balance</i>	(3,415,754)	(52,931,735)	(56,701,094)	(55,030,506)	35,233,630	9,644,100	11,340,100	13,055,300	14,811,900
27 Ending Fund Balance	\$ 102,253,053	\$ 43,674,199	\$ 45,551,959	\$ 47,222,547	\$ 82,456,177	\$ 92,100,277	\$ 103,440,377	\$ 116,495,677	\$ 131,307,577
<u>Fund Balance Detail</u>									
28 <i>Non-spendable Fund Balance</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
29 <i>Restricted Fund Balance - Required Per Policy</i>	64,084,610	4,824,520	4,877,761	5,044,820	4,995,963	5,178,150	5,390,700	5,605,940	5,826,830
30 <i>Restricted Fund Balance - Available</i>	38,168,444	38,849,679	40,674,198	42,177,727	77,460,214	86,922,127	98,049,677	110,889,737	125,480,747
31 <i>Committed Fund Balance</i>	0	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	\$ 102,253,053	\$ 43,674,199	\$ 45,551,959	\$ 47,222,547	\$ 82,456,177	\$ 92,100,277	\$ 103,440,377	\$ 116,495,677	\$ 131,307,577



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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 37,294,937	\$ 34,561,751	\$ 40,055,910	\$ 40,055,910	\$ 9,633,397	\$ 30,190,295	\$ 51,241,995	\$ 73,025,195	\$ 95,551,895
<u>Revenues</u>									
2 Taxes	\$ 19,206,494	\$ 19,820,400	\$ 19,820,400	\$ 19,815,300	\$ 20,456,898	\$ 21,051,700	\$ 21,783,200	\$ 22,526,700	\$ 23,295,700
3 Intergovernmental	4,256,425	0	4,290,400	4,290,400	0	0	0	0	0
4 Earnings on Investments	1,621,882	600,000	600,000	681,604	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	22,212,669	0	0	0	0	0	0	0	0
7 Total Revenues and Transfers In	\$ 47,297,470	\$ 20,420,400	\$ 24,710,800	\$ 24,787,304	\$ 21,056,898	\$ 21,551,700	\$ 22,283,200	\$ 23,026,700	\$ 23,795,700
<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	443,353	1,000,000	1,146,894	1,146,894	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	43,593,144	3,200,000	13,412,399	13,412,399	0	0	0	0	0
17 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
18 Capital Projects / Re-Appropriation	0	40,828,159	40,150,524	40,150,524	0	0	0	0	0
19 Contingency	0	0	0	0	0	0	0	0	0
20 Transfer Out - General Fund	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
21 Recommended New Requests - One-Time					0				
22 Total Expenditures and Transfers Out	\$ 44,536,497	\$ 45,528,159	\$ 55,209,817	\$ 55,209,817	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
23 Change In Fund Balance	2,760,973	(25,107,759)	(30,499,017)	(30,422,513)	20,556,898	21,051,700	21,783,200	22,526,700	23,295,700
24 Ending Fund Balance	\$ 40,055,910	\$ 9,453,992	\$ 9,556,893	\$ 9,633,397	\$ 30,190,295	\$ 51,241,995	\$ 73,025,195	\$ 95,551,895	\$ 118,847,595
<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	279,600	200,000	279,600	200,000	200,000	200,000	200,000	200,000	200,000
27 Restricted Fund Balance - Available	39,776,310	9,253,992	9,277,293	9,433,397	29,990,295	51,041,995	72,825,195	95,351,895	118,647,595
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	\$ 40,055,910	\$ 9,453,992	\$ 9,556,893	\$ 9,633,397	\$ 30,190,295	\$ 51,241,995	\$ 73,025,195	\$ 95,551,895	\$ 118,847,595



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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 21,602,586	\$ 7,856,607	\$ 16,514,220	\$ 16,514,220	\$ 9,679,294	\$ 8,591,626	\$ 7,962,192	\$ 7,258,449	\$ 6,503,187
<u>Revenues</u>									
2 Taxes	\$ 26,675,687	\$ 27,528,250	\$ 27,528,250	\$ 27,521,250	\$ 28,412,269	\$ 29,238,419	\$ 30,254,375	\$ 31,287,100	\$ 32,355,175
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Charges for Services	66,325	0	0	0	0	0	0	0	0
5 Earnings on Investments	561,262	300,000	300,000	300,000	200,000	100,000	50,000	25,000	0
6 Other Revenues	0	0	596,148	596,148	0	0	0	0	0
7 Total Revenues and Transfers In	\$ 27,303,274	\$ 27,828,250	\$ 28,424,398	\$ 28,417,398	\$ 28,612,269	\$ 29,338,419	\$ 30,304,375	\$ 31,312,100	\$ 32,355,175
<u>Expenditures by Function</u>									
8 Supplies	\$ 47,787	\$ 0	\$ 10,000	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9 Controllable Assets	39,393	1,071,200	861,200	861,200	0	0	0	0	0
10 Purchased Services	59,816	0	14,500	14,500	0	0	0	0	0
11 Fixed Charges	493,175	547,747	547,747	547,747	567,668	569,434	593,743	620,262	629,099
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	5,788	12,000	12,000	12,000	10,000	10,000	10,000	10,000	10,000
15 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
16 Capital Outlay	5,082,220	1,693,600	5,977,727	5,977,727	610,000	0	0	0	0
17 Contingency	0	100,000	100,000	100,000	100,000	150,000	150,000	150,000	150,000
18 Transfers Out:									
19 To General Fund	26,663,462	27,729,150	27,729,150	27,729,150	28,412,269	29,238,419	30,254,375	31,287,100	32,355,175
20 Total Transfers Out	26,663,462	27,729,150	27,729,150	27,729,150	28,412,269	29,238,419	30,254,375	31,287,100	32,355,175
21 Recommended New Requests - One-Time					0				
22 Recommended New Requests - Transfer Out to General Fund - One Time					0				
23 Recommended New Requests - Transfer Out to General Fund - Ongoing					0	0	0	0	0
24 Total Expenditures and Transfers Out	\$ 32,391,640	\$ 31,153,697	\$ 35,252,324	\$ 35,252,324	\$ 29,699,937	\$ 29,967,853	\$ 31,008,118	\$ 32,067,362	\$ 33,144,274
25 Change In Fund Balance	(5,088,366)	(3,325,447)	(6,827,926)	(6,834,926)	(1,087,668)	(629,434)	(703,743)	(755,262)	(789,099)
26 Ending Fund Balance	\$ 16,514,220	\$ 4,531,160	\$ 9,686,294	\$ 9,679,294	\$ 8,591,626	\$ 7,962,192	\$ 7,258,449	\$ 6,503,187	\$ 5,714,088
<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	4,690,611	3,277,312	3,277,312	2,508,538	2,050,034	2,165,643	2,267,962	2,353,499	1,617,800
29 Restricted Fund Balance - Initiatives	0	0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
30 Restricted Fund Balance - Available	11,823,609	1,253,848	3,408,982	4,170,756	3,541,592	2,796,549	1,990,487	1,149,688	1,096,288
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	\$ 16,514,220	\$ 4,531,160	\$ 9,686,294	\$ 9,679,294	\$ 8,591,626	\$ 7,962,192	\$ 7,258,449	\$ 6,503,187	\$ 5,714,088



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.

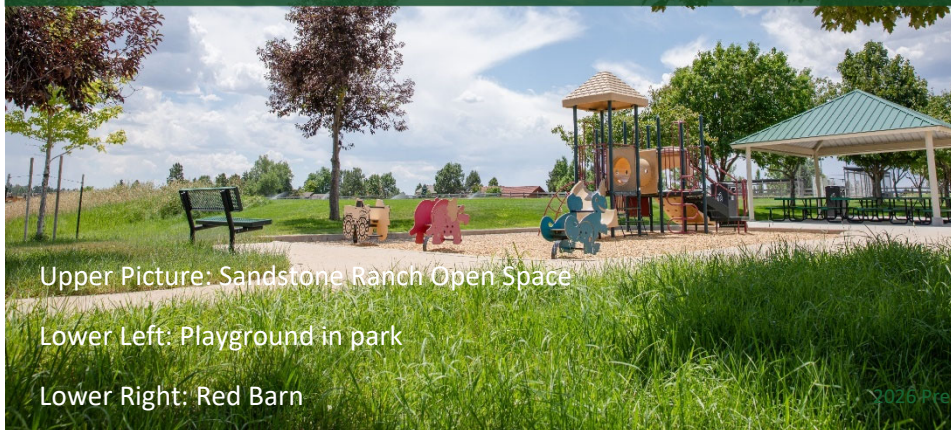
Douglas County Government
Rueter-Hess Recreation Area Fund (Fund 245)
Fund Summary

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 2,313,518	\$ 1,932,545	\$ 2,567,163	\$ 2,567,163	\$ 2,097,299	\$ 2,408,798	\$ 2,718,727	\$ 3,034,012	\$ 3,354,608
<u>Revenues</u>									
2 Intergovernmental	\$ 620,000	\$ 620,000	\$ 620,000	\$ 846,539	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000
3 Charges for Services	52,687	32,000	32,000	48,200	46,000	50,000	56,000	62,000	68,000
4 Earnings on Investments	96,843	50,000	50,000	79,332	50,000	45,000	45,000	45,000	45,000
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	\$ 1,019,530	\$ 952,000	\$ 952,000	\$ 1,224,071	\$ 966,000	\$ 965,000	\$ 971,000	\$ 977,000	\$ 983,000
<u>Expenditures by Function</u>									
8 Personnel	\$ 623,985	\$ 656,315	\$ 656,315	\$ 656,315	\$ 579,745	\$ 579,745	\$ 579,745	\$ 579,745	\$ 579,745
9 Supplies	35,575	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
10 Controllable Assets	3,762	0	0	0	0	0	0	0	0
11 Purchased Services	46,546	60,000	310,000	310,000	0	0	0	0	0
12 Building Materials	0	0	0	0	0	0	0	0	0
13 Fixed Charges	37,217	44,020	44,020	44,020	19,156	19,726	20,370	21,059	21,798
14 Intergovernmental Support	0	0	0	0	0	0	0	0	0
15 Capital	18,800	368,000	628,000	628,000	0	0	0	0	0
16 Contingency	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
17 Recommended New Requests - One-Time					0				
18 Total Expenditures and Transfers Out	\$ 765,885	\$ 1,183,935	\$ 1,693,935	\$ 1,693,935	\$ 654,501	\$ 655,071	\$ 655,715	\$ 656,404	\$ 657,143
19 Change In Fund Balance	253,645	(231,935)	(741,935)	(469,864)	311,499	309,929	315,285	320,596	325,857
20 Ending Fund Balance	\$ 2,567,163	\$ 1,700,610	\$ 1,825,228	\$ 2,097,299	\$ 2,408,798	\$ 2,718,727	\$ 3,034,012	\$ 3,354,608	\$ 3,680,465
<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	81,000	81,000	81,000	92,327	81,000	81,000	81,000	81,000	81,000
23 Restricted Fund Balance - Available	2,486,163	1,619,610	1,744,228	2,004,972	2,327,798	2,637,727	2,953,012	3,273,608	3,599,465
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	\$ 2,567,163	\$ 1,700,610	\$ 1,825,228	\$ 2,097,299	\$ 2,408,798	\$ 2,718,727	\$ 3,034,012	\$ 3,354,608	\$ 3,680,465



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



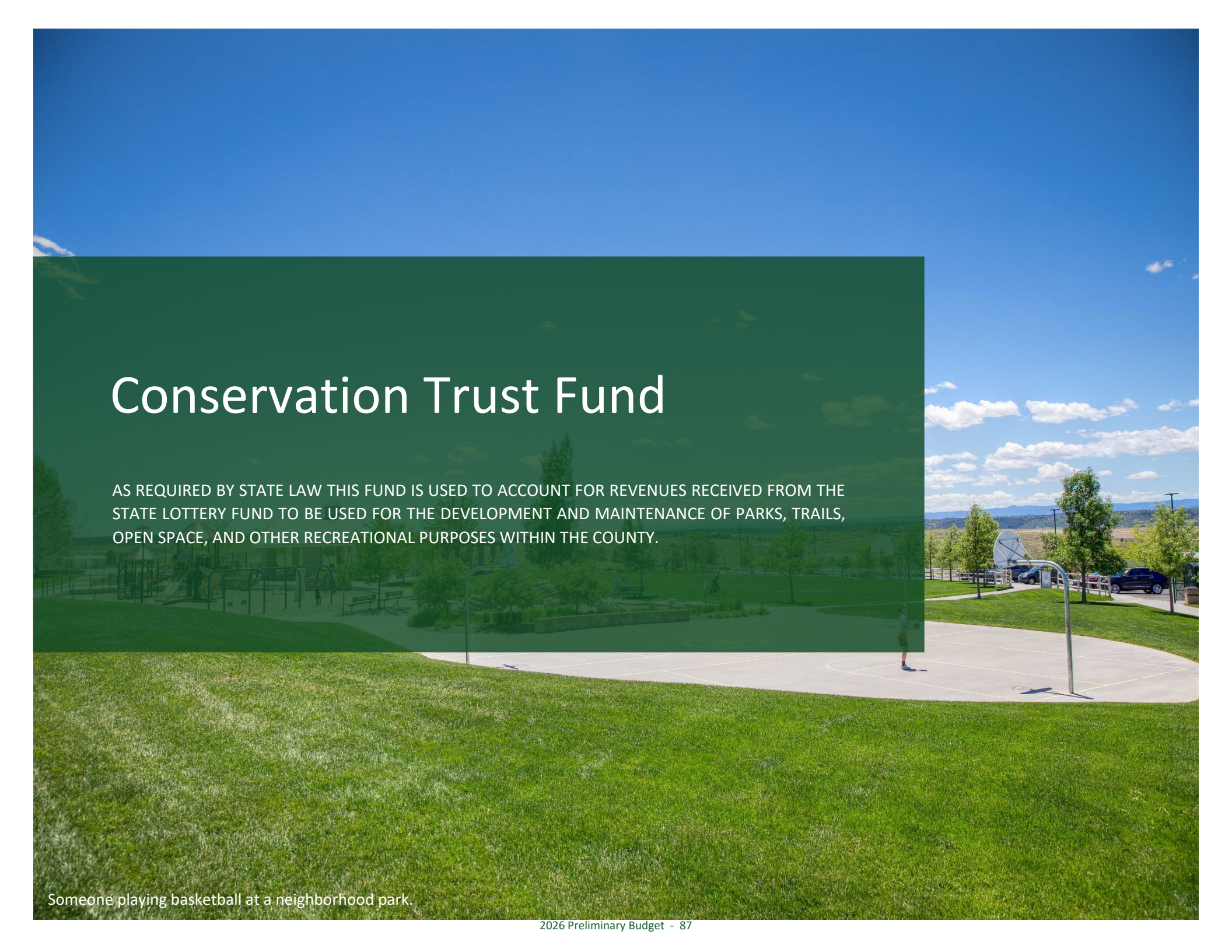
Douglas County Government
Parks and Open Space Sales and Use Tax Fund (Fund 250)
Fund Summary

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 49,512,339	\$ 45,258,195	\$ 55,751,331	\$ 55,751,331	\$ 54,918,913	\$ 56,048,587	\$ 63,116,970	\$ 75,715,024	\$ 88,559,064
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 18,139,467	\$ 18,719,209	\$ 18,719,209	\$ 18,719,209	\$ 19,320,344	\$ 19,882,125	\$ 20,572,975	\$ 21,275,228	\$ 22,001,519
3 <i>Intergovernmental</i>	6,434	0	728,627	728,627	0	0	0	0	0
4 <i>Charges for Services</i>	0	25,000	25,000	0	0	0	0	0	0
5 <i>Earnings on Investments</i>	3,003,252	400,000	2,900,000	2,900,000 *	400,000	300,000	300,000	300,000	300,000
6 <i>Other Revenues</i>	618,909	85,000	85,000	85,000	95,000	95,000	95,000	95,000	95,000
7 <i>Transfer In</i>	0	0	0	0	0	0	0	0	0
8 Total Revenues and Transfers In	\$ 21,768,061	\$ 19,229,209	\$ 22,457,836	\$ 22,432,836	\$ 19,815,344	\$ 20,277,125	\$ 20,967,975	\$ 21,670,228	\$ 22,396,519
<u>Expenditures by Function</u>									
9 <i>Personnel</i>	\$ 1,942,358	\$ 2,380,738	\$ 2,389,621	\$ 2,389,621	\$ 2,245,888	\$ 2,249,306	\$ 2,249,306	\$ 2,541,464	\$ 2,249,306
10 <i>Supplies</i>	164,221	423,330	423,330	423,330	423,330	433,330	443,330	453,330	453,330
11 <i>Controllable Assets</i>	36,168	0	0	0	0	0	0	0	0
12 <i>Purchased Services</i>	1,359,883	934,500	2,367,881	2,367,881	934,500	934,500	934,500	934,500	934,500
13 <i>Fixed Charges</i>	286,385	267,084	267,084	267,084	247,883	260,180	273,189	286,848	301,191
14 <i>Grants, Contributions, Indemnities</i>	5,500,000	0	11,550,000	10,050,000 *	10,250,000	5,000,000	0	0	0
15 <i>Intergovernmental Support</i>	4,332,072	3,748,842	3,758,842	3,758,842	3,869,069	3,981,426	4,119,596	4,260,046	4,405,304
16 <i>Capital Outlay</i>	1,483,296	0	1,869,406	1,869,406	0	0	0	0	0
17 <i>Vehicle Replacements</i>	174,687	0	123,081	123,081	365,000	0	0	0	0
18 <i>Contingency</i>	0	100,000	90,000	90,000	100,000	100,000	100,000	100,000	100,000
19 <i>Transfers Out:</i>									
20 <i>General Fund</i>	0	0	1,676,009	1,676,009	0	0	0	0	0
21 <i>Rueter Hess Recreation Area</i>	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
22 <i>Total Transfers Out</i>	<u>250,000</u>	<u>250,000</u>	<u>1,926,009</u>	<u>1,926,009</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
23 Total Expenditures and Transfers Out	\$ 15,529,069	\$ 8,104,494	\$ 24,765,254	\$ 23,265,254	\$ 18,685,670	\$ 13,208,742	\$ 8,369,921	\$ 8,826,188	\$ 8,693,631
24 <i>Change In Fund Balance</i>	6,238,992	11,124,715	(2,307,418)	(832,418)	1,129,674	7,068,383	12,598,054	12,844,040	13,702,888
25 Ending Fund Balance	\$ 55,751,331	\$ 56,382,910	\$ 53,443,913	\$ 54,918,913	\$ 56,048,587	\$ 63,116,970	\$ 75,715,024	\$ 88,559,064	\$ 102,261,952
<u>Fund Balance Detail</u>									
26 <i>Non-spendable Fund Balance</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
27 <i>Restricted Fund Balance - Required Per Policy</i>	2,416,228	875,449	2,175,676	2,025,676	1,897,067	1,385,874	901,992	947,619	934,363
28 <i>Restricted Fund Balance - Available</i>	53,335,103	55,507,461	51,268,237	52,893,237	54,151,520	61,731,096	74,813,032	87,611,445	101,327,589
29 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
30 <i>Assigned Fund Balance</i>	0	0	0	0	0	0	0	0	0
31 Ending Fund Balance	\$ 55,751,331	\$ 56,382,910	\$ 53,443,913	\$ 54,918,913	\$ 56,048,587	\$ 63,116,970	\$ 75,715,024	\$ 88,559,064	\$ 102,261,952

* Budget adjustment on the November 2025 Supplemental

2026 ASSET REPLACEMENT REQUESTS - PARKS AND OPEN SPACE FUND 250														
		Original Vehicle/Equipment Information				Age	Meter/Milea	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
90042	53500	1996	FORD	F250	\$3,000	5	5.0	5.0	17.0	\$ 100,000	\$ 20,000		\$ 120,000	F350 CC RANGER
7040	53500	2007	CHEVY	2500	\$3,000	5	3.8	7.0	17.8	\$ 90,000	\$ 10,000		\$ 100,000	F350 CC WORK TRUCK
.0073	53500	1973	JD	4430	\$3,000	5	3.8	7.0	17.8	\$ 140,000			\$ 140,000	JD 5075E
11012	53500	2011	CAT	262C	\$62,720	5	4.3	5.8	15.1	\$ 5,000			\$ 5,000	T76 BOBCAT RENTAL
													\$ 365,000	
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													



A photograph of a neighborhood park. In the foreground, there is a large, vibrant green lawn. In the middle ground, a paved basketball court is visible with a person playing. To the left of the court is a playground with various equipment. The background shows a clear blue sky with some clouds and distant hills.

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**

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 4,640,716	\$ 3,250,391	\$ 6,448,755	\$ 6,448,755	\$ 4,997,451	\$ 6,697,451	\$ 6,697,451	\$ 6,697,451	\$ 6,697,451
<u>Revenues</u>									
2 Intergovernmental	\$ 1,644,156	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
3 Earnings on Investments	208,626	100,000	100,000	100,000	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	\$ 1,852,782	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 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	721	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	0	0	0	0	0	0	0	0	0
Capital Outlay:						1,700,000	1,700,000	1,700,000	1,700,000
13 Highlands Heritage Regional Park	0	2,750,000	2,750,000	2,750,000	0	0	0	0	0
14 Bluffs Regional Park	44,022	0	401,304	401,304	0	0	0	0	0
15 Macanta Regional Park	0	0	0	0	0	0	0	0	0
16 Contingency	0	0	0	0	0	0	0	0	0
17 Recommended New Requests - One-Time					0				
18 Total Expenditures and Transfers Out	\$ 44,742	\$ 2,750,000	\$ 3,151,304	\$ 3,151,304	\$ 0	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
19 Change In Fund Balance	1,808,039	(1,050,000)	(1,451,304)	(1,451,304)	1,700,000	0	0	0	0
20 Ending Fund Balance	\$ 6,448,755	\$ 2,200,391	\$ 4,997,451	\$ 4,997,451	\$ 6,697,451	\$ 6,697,451	\$ 6,697,451	\$ 6,697,451	\$ 6,697,451
<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	1,285,278	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000
23 Restricted Fund Balance - Available	5,163,476	1,980,391	4,777,451	4,777,451	6,477,451	6,477,451	6,477,451	6,477,451	6,477,451
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	\$ 6,448,755	\$ 2,200,391	\$ 4,997,451	\$ 4,997,451	\$ 6,697,451	\$ 6,697,451	\$ 6,697,451	\$ 6,697,451	\$ 6,697,451

A photograph of a modern light rail station platform. In the background, a light rail train is stopped at the platform. A large, curved, metallic arch structure spans over the platform. The sky is clear and blue. A green semi-transparent box is overlaid on 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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Revenues</u>									
2 Taxes	\$ 41,516	\$ 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	\$ 41,516	\$ 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	41,516	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	\$ 41,516	\$ 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 tall, dry grass and some green shrubs. In the middle ground, a white semi-truck is visible on a road. In the background, there are rolling hills and a clear blue sky with some clouds. A green semi-transparent rectangle is overlaid on the left side of the image, containing the title and a description of the fund.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 6,417	\$ 157,095	\$ 430,842	\$ 430,842	\$ 330,071	\$ 71	\$ 71	\$ 71	\$ 71
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Charges for Services	76,932	65,000	189,580	189,580	125,000	125,000	125,000	125,000	125,000
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	203,466	20,000	20,000	80,256	30,000	30,000	30,000	30,000	30,000
7 Transfers In									
8 Transfer In General Fund	275,950	0	3,000,000	3,000,000 *	0	0	0	0	0
9 Transfer in Road & Bridge Fund	0	0	432,875	432,875 *	375,000	605,000	605,000	605,000	605,000
10 Total Transfer In	275,950	0	3,432,875	3,432,875	375,000	605,000	605,000	605,000	605,000
11 Total Revenues and Transfers In	\$ 556,348	\$ 85,000	\$ 3,642,455	\$ 3,702,711	\$ 530,000	\$ 760,000	\$ 760,000	\$ 760,000	\$ 760,000
<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	21,375	0	70,000	70,000 *	300,000	300,000	300,000	300,000	300,000
15 Fixed Charges	110,548	110,000	347,455	520,475 *	560,000	460,000	460,000	460,000	460,000
16 Intergovernmental Support	0	0	0	0	0	0	0	0	0
17 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
18 Capital Outlay	0	0	3,250,000	3,213,007 *	0	0	0	0	0
19 Contingency	0	0	0	0	0	0	0	0	0
20 Transfers Out - General Fund	0	0	0	0	0	0	0	0	0
21 Total Expenditures and Transfers Out	\$ 131,923	\$ 110,000	\$ 3,667,455	\$ 3,803,482	\$ 860,000	\$ 760,000	\$ 760,000	\$ 760,000	\$ 760,000
22 Change In Fund Balance	424,425	(25,000)	(25,000)	(100,771)	(330,000)	0	0	0	0
23 Ending Fund Balance	\$ 430,842	\$ 132,095	\$ 405,842	\$ 330,071	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71
<u>Fund Balance Detail</u>									
24 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
25 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
26 Committed Fund Balance	0	0	0	0	0	0	0	0	0
27 Assigned Fund Balance	430,842	132,095	405,842	330,071	71	71	71	71	71
28 Ending Fund Balance	\$ 430,842	\$ 132,095	\$ 405,842	\$ 330,071	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71

* Budget adjustment on the November 2025 Supplemental



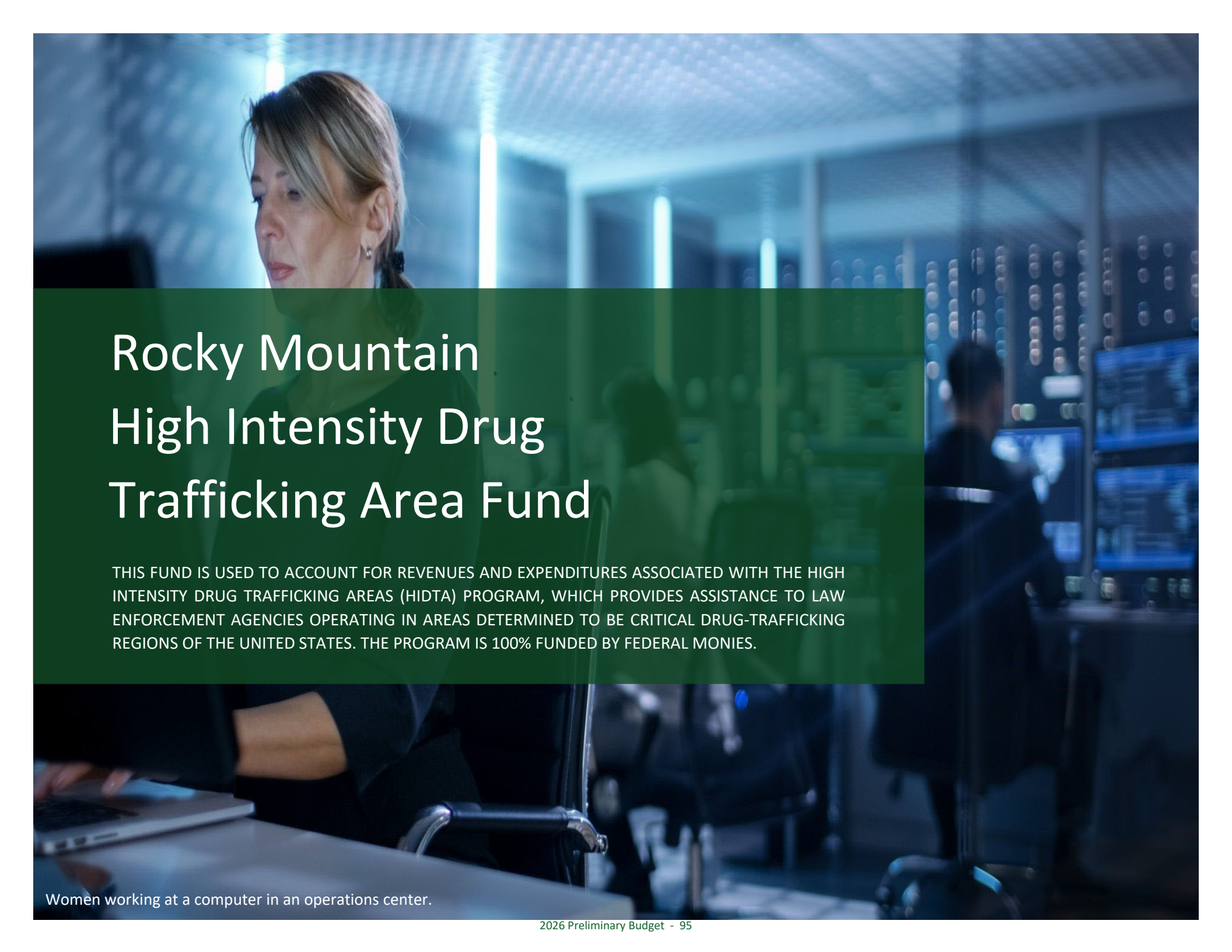
Woodmoor Mountain General Improvement District Fund

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 54,323	\$ 94,829	\$ 97,397	\$ 97,397	\$ 11,118	\$ 4,318	\$ 4,318	\$ 4,318	\$ 4,318
<u>Revenues</u>									
2 <i>Taxes</i>	\$ 39,191	\$ 39,320	\$ 39,320	\$ 37,711	\$ 41,500	\$ 43,400	\$ 45,600	\$ 47,900	\$ 50,300
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>	4,432	500	500	3,600	50	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>\$ 43,623</u>	<u>\$ 39,820</u>	<u>\$ 39,820</u>	<u>\$ 41,311</u>	<u>\$ 41,550</u>	<u>\$ 43,450</u>	<u>\$ 45,650</u>	<u>\$ 47,950</u>	<u>\$ 50,350</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>	0	127,000	127,000	127,000	47,730	42,800	44,970	47,240	49,600
12 <i>Fixed Charges</i>	550	590	590	590	620	650	680	710	750
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>\$ 550</u>	<u>\$ 127,590</u>	<u>\$ 127,590</u>	<u>\$ 127,590</u>	<u>\$ 48,350</u>	<u>\$ 43,450</u>	<u>\$ 45,650</u>	<u>\$ 47,950</u>	<u>\$ 50,350</u>
16 <i>Change in Fund Balance</i>	43,074	(87,770)	(87,770)	(86,279)	(6,800)	0	0	0	0
17 Ending Fund Balance	<u>\$ 97,397</u>	<u>\$ 7,059</u>	<u>\$ 9,627</u>	<u>\$ 11,118</u>	<u>\$ 4,318</u>	<u>\$ 4,318</u>	<u>\$ 4,318</u>	<u>\$ 4,318</u>	<u>\$ 4,318</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	1,430	1,280	1,350	1,420	1,490
20 <i>Committed Fund Balance</i>	0	0	0	0	0	0	0	0	0
21 <i>Assigned Fund Balance</i>	96,347	5,859	8,577	10,068	2,888	3,038	2,968	2,898	2,828
22 Total Fund Balance	<u>\$ 97,397</u>	<u>\$ 7,059</u>	<u>\$ 9,627</u>	<u>\$ 11,118</u>	<u>\$ 4,318</u>	<u>\$ 4,318</u>	<u>\$ 4,318</u>	<u>\$ 4,318</u>	<u>\$ 4,318</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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget
1 Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Revenues</u>					
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	2,361,433	1,104,204	3,615,072	3,615,072	1,244,871
4 Charges for Services	0	0	0	0	0
5 Earnings on Investments	0	0	0	0	0
6 Miscellaneous Revenues	11	0	0	0	0
7 Other Financing Sources	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Total Revenues and Transfers In	\$ 2,361,444	\$ 1,104,204	\$ 3,615,072	\$ 3,615,072	\$ 1,244,871
<u>Expenditures by Function</u>					
10 Personnel	\$ 1,227,160	\$ 1,048,294	\$ 1,507,240	\$ 1,507,240	\$ 1,191,793
11 Supplies	6,361	3,000	34,500	34,500	250
12 Controllable Assets	0	0	0	0	0
13 Purchased Services	850,988	24,260	856,910	856,910	27,428
14 Fixed Charges	50,702	2,250	164,250	164,250	400
15 Debt Service	141,079	0	0	0	0
16 Grants and Contributions	60,254	0	140,000	140,000	0
17 Capital Outlay	0	0	0	0	0
18 Contingency	0	1,500	887,272	887,272	100
19 Transfers Out - General Fund	24,900	24,900	24,900	24,900	24,900
20 Total Expenditures and Transfers Out	\$ 2,361,444	\$ 1,104,204	\$ 3,615,072	\$ 3,615,072	\$ 1,244,871
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



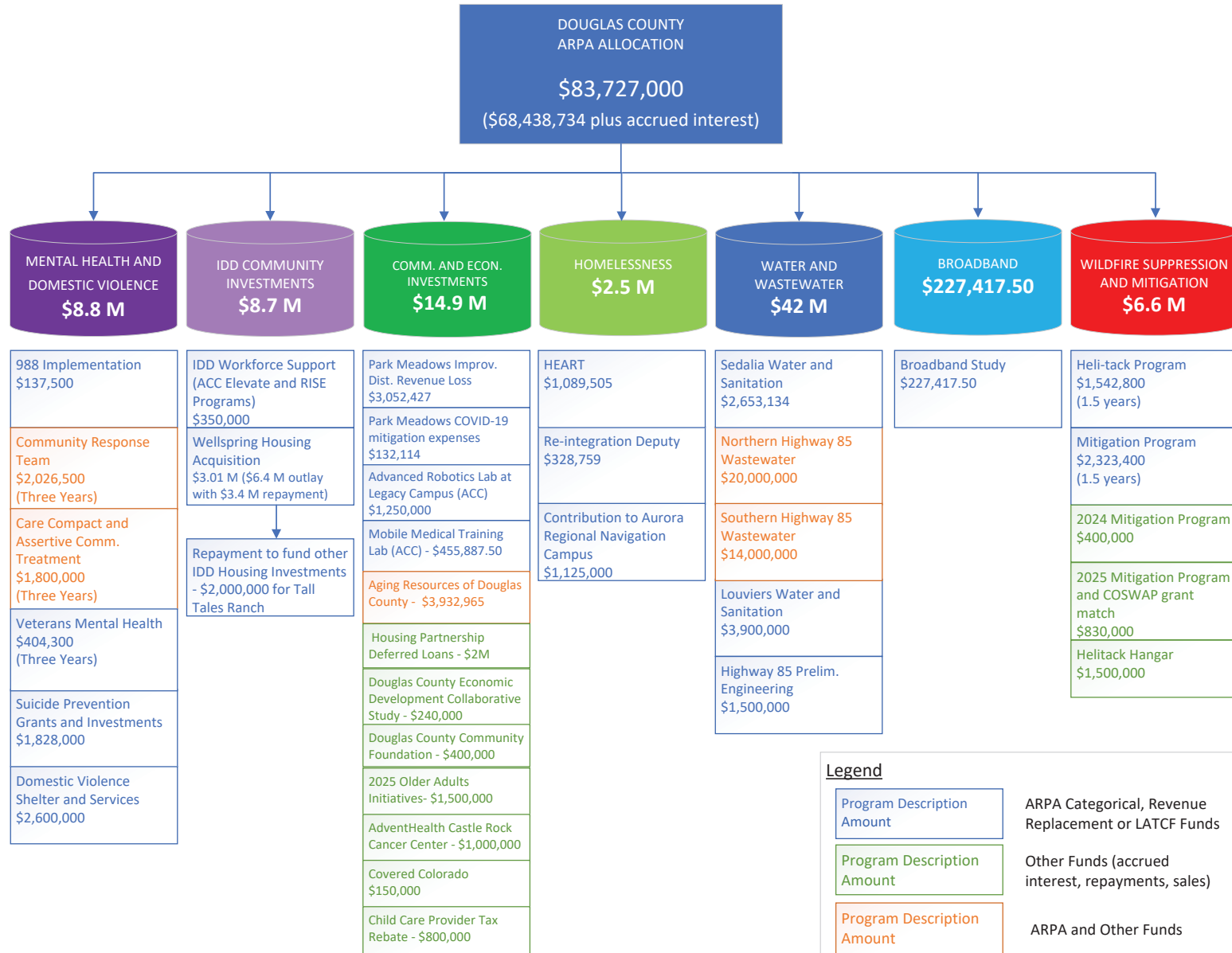
American Recovery Plan Act Fund

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 3,726,030	\$ 4,322,680	\$ 8,063,689	\$ 8,063,689	\$ 1,170,000	\$ 1,170,000	\$ 1,170,000	\$ 1,170,000	\$ 1,170,000
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	8,049,420	0	39,063,026	39,063,026	0	0	0	0	0
4 Earnings on Investments	2,638,693	0	3,230,000	1,500,000	0	0	0	0	0
5 Other Revenues	3,882,726	0	0	2,900,000	0	0	0	0	0
6 Total Revenues and Transfers In	\$ 14,570,839	\$ 0	\$ 42,293,026	\$ 43,463,026	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Expenditures by Function</u>									
7 Personnel	\$ 1,459,064	\$ 0	\$ 515,377	\$ 515,377	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8 Supplies	5,488	0	835	835	0	0	0	0	0
9 Controllable Assets	0	0	0	0	0	0	0	0	0
10 Purchased Services	1,091,468	0	1,278,517	1,278,517	0	0	0	0	0
11 Fixed Charges	0	0	0	0	0	0	0	0	0
12 Grants and Contributions	5,926,662	0	47,827,552	47,827,552	0	0	0	0	0
13 Intergovernmental Support Svcs.	0	0	175,000	175,000	0	0	0	0	0
14 Capital Outlay	1,750,498	0	229,434	229,434	0	0	0	0	0
15 Contingency	0	0	0	0	0	0	0	0	0
16 Transfers Out	0	0	330,000	330,000	0	0	0	0	0
17 Total Expenditures and Transfers Out	\$ 10,233,180	\$ 0	\$ 50,356,715	\$ 50,356,715	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
18 Change In Fund Balance	4,337,659	0	(8,063,689)	(6,893,689)	0	0	0	0	0
19 Ending Fund Balance	\$ 8,063,689	\$ 4,322,680	\$ 0	\$ 1,170,000	\$ 1,170,000	\$ 1,170,000	\$ 1,170,000	\$ 1,170,000	\$ 1,170,000
<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	8,063,689	4,322,680	0	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000	1,170,000
23 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
24 Ending Fund Balance	\$ 8,063,689	\$ 4,322,680	\$ 0	\$ 1,170,000	\$ 1,170,000	\$ 1,170,000	\$ 1,170,000	\$ 1,170,000	\$ 1,170,000







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 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 0	\$ 0	\$ 48,609	\$ 48,609	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Revenues</u>									
2 Taxes	\$ 38,703,043	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Earnings on Investments	535,531	0	0	0	0	0	0	0	0
4 Total Revenues and Transfers In	\$ 39,238,574	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Expenditures by Function</u>									
5 Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6 Controllable Assets	0	0	0	0	0	0	0	0	0
7 Purchased Services	166,314	0	0	0	0	0	0	0	0
8 Fixed Charges	39,023,651	0	0	0	0	0	0	0	0
9 Grants, Contributions, Indemnities	0	0	0	0	0	0	0	0	0
10 Transfer Out - General Fund	0	0	48,609	48,609 *	0	0	0	0	0
11 Total Expenditures and Transfers Out	\$ 39,189,965	\$ 0	\$ 48,609	\$ 48,609	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
12 Change In Fund Balance	48,609	0	(48,609)	(48,609)	0	0	0	0	0
13 Ending Fund Balance	\$ 48,609	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance Detail</u>									
14 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
15 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
16 Committed Fund Balance	0	0	0	0	0	0	0	0	0
17 Assigned Fund Balance	48,609	0	0	0	0	0	0	0	0
18 Ending Fund Balance	\$ 48,609	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

* Budget adjustment on the November 2025 Supplemental

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 portion 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**

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 3,904,484	\$ 2,548,556	\$ 2,837,049	\$ 2,837,049	\$ 2,780,292	\$ 2,817,680	\$ 2,825,950	\$ 2,847,832	\$ 2,876,037
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,560,800	\$ 1,582,000	\$ 1,621,200	\$ 1,653,000	\$ 1,727,299
3 Other Revenues	26,350	0	0	0	0	0	0	0	0
4 Transfer In - General Fund	88,000	0	3,435,000	3,435,000	0	0	0	0	0
5 Total Revenues and Transfers In	\$ 114,350	\$ 0	\$ 3,435,000	\$ 3,435,000	\$ 1,560,800	\$ 1,582,000	\$ 1,621,200	\$ 1,653,000	\$ 1,727,299
<u>Expenditures by Function</u>									
6 Supplies and Purchased Services	\$185,691	\$0	\$60,278	\$60,278	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
7 Controllable Assets	96,492	421,050	421,050	421,050	0	0	0	0	0
8 Building Materials	282	0	0	0	0	0	0	0	0
9 Fixed Charges	0	0	0	0	23,412	23,730	24,318	24,795	25,910
10 Capital Improvements									
11 Other General Governmental Buildings	379,698	159,900	304,900	304,900	0	0	0	0	0
12 Fairgrounds Improvements	64,324	197,500	197,500	197,500	0	0	0	0	0
13 Health & Human Services - Improvements	44,835	0	0	0	0	0	0	0	0
14 Public Works Facilities - Improvements	189,508	130,000	105,000	105,000	0	0	0	0	0
15 Miller Building	38,809	105,000	5,000	5,000	0	0	0	0	0
16 Park Meadows Ctr. - Improvements	19,310	0	0	0	0	0	0	0	0
17 Wilcox Building - Improvements	129,566	20,000	0	0	0	0	0	0	0
18 Deck - Additional Seating at Fair	0	0	135,000	135,000	0	0	0	0	0
19 Sedalia PW Facility	0	0	225,000	225,000 *	0	0	0	0	0
20 Moore Road Facility	33,271	0	38,029	38,029	0	0	0	0	0
21 Lansing Point	0	0	1,600,000	1,600,000	0	0	0	0	0
22 Heroes Hall - Fairgrounds	0	0	400,000	400,000	0	0	0	0	0
23 Total Capital Improvements	899,320	612,400	3,010,429	3,010,429	1,500,000	1,550,000	1,575,000	1,600,000	1,700,000
24 Recommended New Requests - One-Time					0				
25 Total Expenditures and Transfers Out	\$ 1,181,785	\$ 1,033,450	\$ 3,491,757	\$ 3,491,757	\$ 1,523,412	\$ 1,573,730	\$ 1,599,318	\$ 1,624,795	\$ 1,725,910
26 Change in Fund Balance	(1,067,435)	(1,033,450)	(56,757)	(56,757)	37,388	8,270	21,882	28,205	1,390
27 Ending Fund Balance	\$ 2,837,049	\$ 1,515,106	\$ 2,780,292	\$ 2,780,292	\$ 2,817,680	\$ 2,825,950	\$ 2,847,832	\$ 2,876,037	\$ 2,877,426
<u>Fund Balance Detail</u>									
28 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
29 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
30 Committed Fund Balance	0	0	0	0	0	0	0	0	0
31 Assigned Fund Balance - Required Per Policy	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
32 Assigned Fund Balance - Pending Remodels	0	0	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
33 Assigned Fund Balance - Road & Bridge	1,280,000	1,380,000	1,055,000	1,055,000	1,055,000	1,055,000	1,055,000	1,055,000	1,055,000
34 Assigned Fund Balance - Available	1,507,049	85,106	75,292	75,292	112,680	120,950	142,832	171,037	172,426
35 Ending Fund Balance	\$ 2,837,049	\$ 1,515,106	\$ 2,780,292	\$ 2,780,292	\$ 2,817,680	\$ 2,825,950	\$ 2,847,832	\$ 2,876,037	\$ 2,877,426

* Budget Adjustment on the November 2025 Supplemental

The background image shows a road construction scene. In the foreground, a yellow paving machine is spreading material on a road. A worker in a high-visibility vest and hard hat stands next to the machine. In the background, another worker is visible on a yellow structure. The scene is set outdoors with trees and a clear sky.

Local Improvement District Capital Construction Fund

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

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 786,648	\$ 61,148	\$ 63,400	\$ 63,400	\$ 61,100	\$ 58,800	\$ 56,500	\$ 54,200	\$ 51,900
<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	170,752	85,200	85,200	85,200	85,200	85,200	85,200	85,200	85,200
6 Transfers In - Road & Bridge Fund	0	0	1,461,565	1,461,565	0	0	0	0	0
7 Total Revenues and Transfers In	\$ 170,752	\$ 85,200	\$ 1,546,765	\$ 1,546,765	\$ 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	0	0	1,461,565	1,461,565	0	0	0	0	0
11 Fixed Charges	0	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	0	0	0	0	0	0	0	0	0
15 Contingency	0	0	0	0	0	0	0	0	0
16 Transfers Out	894,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
17 Total Expenditures and Transfers Out	\$ 894,000	\$ 87,500	\$ 1,549,065	\$ 1,549,065	\$ 87,500	\$ 87,500	\$ 87,500	\$ 87,500	\$ 87,500
18 Change In Fund Balance	(723,248)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)
19 Ending Fund Balance	\$ 63,400	\$ 58,848	\$ 61,100	\$ 61,100	\$ 58,800	\$ 56,500	\$ 54,200	\$ 51,900	\$ 49,600
<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	63,400	58,848	61,100	61,100	58,800	56,500	54,200	51,900	49,600
24 Ending Fund Balance	\$ 63,400	\$ 58,848	\$ 61,100	\$ 61,100	\$ 58,800	\$ 56,500	\$ 54,200	\$ 51,900	\$ 49,600

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 inspecting the truck. The truck has 'MONROE' and 'STAY BACK 100' signs. The background shows a clear blue sky and a paved area.

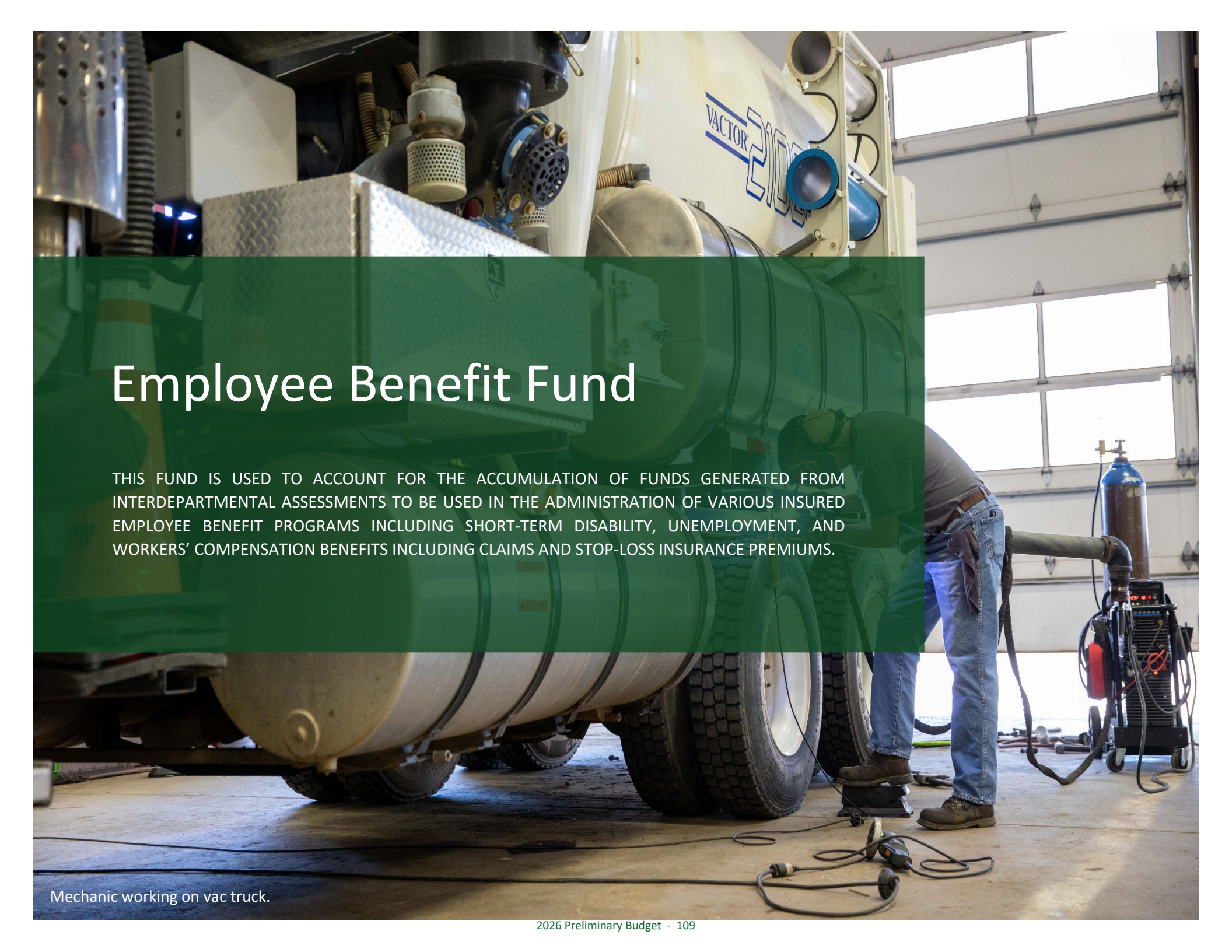
Capital Replacement Fund

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**

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$1,992,922	\$ 1,002,922	\$ 1,002,922	\$ 1,002,922	\$ 399,922	\$ 0	\$ 0	\$ 0	\$ 0
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 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
7 Total Revenues and Transfers In	<u>\$0</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>
<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	0	0	0	0	0	0	0	0	0
11 Fixed Charges	0	0	0	0	0	0	0	0	0
12 Capital Outlay	0	0	0	0	0	0	0	0	0
13 Contingency	0	0	0	0	0	0	0	0	0
Transfers Out:									
14 To General Fund	990,000	603,000	603,000	603,000	399,922	0	0	0	0
15 Total Transfers Out	<u>990,000</u>	<u>603,000</u>	<u>603,000</u>	<u>603,000</u>	<u>399,922</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 Total Expenditures and Transfers Out	<u>\$990,000</u>	<u>\$ 603,000</u>	<u>\$ 603,000</u>	<u>\$ 603,000</u>	<u>\$ 399,922</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
17 Change In Fund Balance	(990,000)	(603,000)	(603,000)	(603,000)	(399,922)	0	0	0	0
18 Ending Fund Balance	<u>\$1,002,922</u>	<u>\$ 399,922</u>	<u>\$ 399,922</u>	<u>\$ 399,922</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Fund Balance Detail</u>									
19 Non-spendable Fund Balance	\$0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
20 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
21 Committed Fund Balance	0	0	0	0	0	0	0	0	0
22 Assigned Fund Balance	1,002,922	399,922	399,922	399,922	0	0	0	0	0
23 Ending Fund Balance	<u>\$1,002,922</u>	<u>\$ 399,922</u>	<u>\$ 399,922</u>	<u>\$ 399,922</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

A photograph of a white Vactor 2000 vacuum truck parked in a garage. A mechanic wearing a grey shirt, blue jeans, and brown boots is bent over, working on the underside of the truck. A blue gas cylinder and a welding machine are visible on the floor to the right. 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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 4,226,398	\$ 5,357,162	\$ 5,404,898	\$ 5,404,898	\$ 4,122,342	\$ 4,122,342	\$ 4,122,342	\$ 4,122,342	\$ 4,122,342
<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>	3,043,142	2,569,900	2,569,900	3,231,491	2,757,400	2,926,900	3,088,900	3,249,200	3,418,900
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>	149,292	0	0	55,854	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	\$ 3,192,434	\$ 2,569,900	\$ 2,569,900	\$ 3,287,345	\$ 2,757,400	\$ 2,926,900	\$ 3,088,900	\$ 3,249,200	\$ 3,418,900
<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>	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
13 <i>Fixed Charges</i>	338,055	439,900	439,900	439,901	492,400	532,600	576,900	625,600	705,900
14 <i>Awards and Indemnities</i>	1,675,879	1,650,000	1,855,000	1,855,000	1,990,000	2,119,300	2,237,000	2,348,600	2,438,000
15 <i>Intergovernmental Support</i>	0	0	0	0	0	0	0	0	0
16 <i>Interdepartmental Charges</i>	0	0	0	0	0	0	0	0	0
17 <i>Major Maintenance and Repair</i>	0	0	0	0	0	0	0	0	0
18 <i>Contingency</i>	0	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
19 <i>Transfers Out</i>	0	2,000,000	2,000,000	2,000,000	0	0	0	0	0
20 Total Expenditures and Transfers Out	\$ 2,013,934	\$ 4,364,900	\$ 4,569,900	\$ 4,569,901	\$ 2,757,400	\$ 2,926,900	\$ 3,088,900	\$ 3,249,200	\$ 3,418,900
21 <i>Change In Fund Balance</i>	1,178,500	(1,795,000)	(2,000,000)	(1,282,556)	0	0	0	0	0
22 Ending Fund Balance	\$ 5,404,898	\$ 3,562,162	\$ 3,404,898	\$ 4,122,342	\$ 4,122,342	\$ 4,122,342	\$ 4,122,342	\$ 4,122,342	\$ 4,122,342
<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>	5,154,898	3,312,162	3,154,898	3,872,342	3,872,342	3,872,342	3,872,342	3,872,342	3,872,342
28 Ending Fund Balance	\$ 5,404,898	\$ 3,562,162	\$ 3,404,898	\$ 4,122,342	\$ 4,122,342	\$ 4,122,342	\$ 4,122,342	\$ 4,122,342	\$ 4,122,342

A photograph of the Douglas County Events Center, a large building with a gabled roof and a covered entrance. A green semi-transparent box is overlaid on the left side of the image, containing the title and description text. A sign on the right side of the building identifies it as the Douglas County Events Center at 500 Fairgrounds Drive.

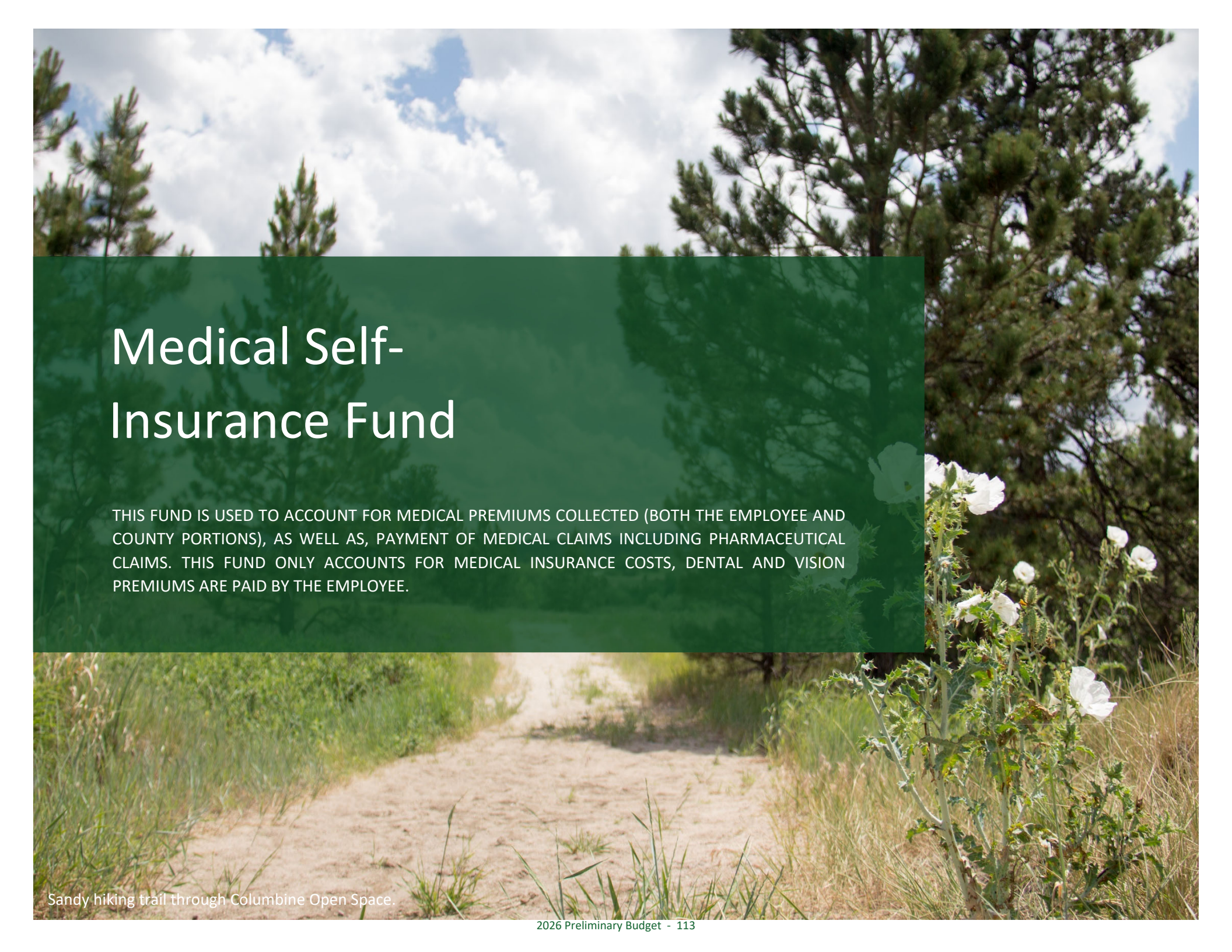
Liability & Property Insurance Fund

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 1,624,344	\$ 1,516,937	\$ 1,056,998	\$ 1,056,998	\$ 1,020,478	\$ 1,020,478	\$ 1,020,478	\$ 1,020,478	\$ 1,020,478
<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	3,503,400	4,005,700	4,005,700	4,005,700	4,445,710	4,623,610	4,828,210	5,051,410	5,294,910
5 Fines and Forfeits	7,135	5,000	5,000	9,048	5,000	5,000	5,000	5,000	5,000
6 Earnings on Investments	0	0	0	0	0	0	0	0	0
7 Other Revenues	535,074	46,990	46,990	48,478	46,990	46,990	46,990	46,990	46,990
8 Transfers In	0	0	0	0	0	0	0	0	0
9 Total Revenues and Transfers In	\$ 4,045,609	\$ 4,057,690	\$ 4,057,690	\$ 4,063,225	\$ 4,497,700	\$ 4,675,600	\$ 4,880,200	\$ 5,103,400	\$ 5,346,900
<u>Expenditures by Function</u>									
10 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
11 Supplies	0	0	0	0	0	0	0	0	0
12 Purchased Services	1,504	80,000	80,000	1,765	80,000	80,000	80,000	80,000	80,000
13 Fixed Charges	2,018,068	2,377,690	2,377,690	2,253,080	2,317,700	2,495,600	2,700,200	2,923,400	3,166,900
14 Grants,Contribution,Indemnities	2,593,383	1,500,000	1,823,606	1,844,900 *	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
15 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
16 Contingency	0	100,000	100,000	0	100,000	100,000	100,000	100,000	100,000
17 Transfers Out	0	0	0	0	0	0	0	0	0
18 Total Expenditures and Transfers Out	\$ 4,612,955	\$ 4,057,690	\$ 4,381,296	\$ 4,099,745	\$ 4,497,700	\$ 4,675,600	\$ 4,880,200	\$ 5,103,400	\$ 5,346,900
19 Change In Fund Balance	(567,347)	0	(323,606)	(36,520)	0	0	0	0	0
20 Ending Fund Balance	\$ 1,056,998	\$ 1,516,937	\$ 733,392	\$ 1,020,478	\$ 1,020,478	\$ 1,020,478	\$ 1,020,478	\$ 1,020,478	\$ 1,020,478
<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 - Per Policy	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
25 Assigned Fund Balance - Available	806,998	1,266,937	483,392	770,478	770,478	770,478	770,478	770,478	770,478
26 Ending Fund Balance	\$ 1,056,998	\$ 1,516,937	\$ 733,392	\$ 1,020,478	\$ 1,020,478	\$ 1,020,478	\$ 1,020,478	\$ 1,020,478	\$ 1,020,478

* Budget Adjustment on the November 2025 Supplemental



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

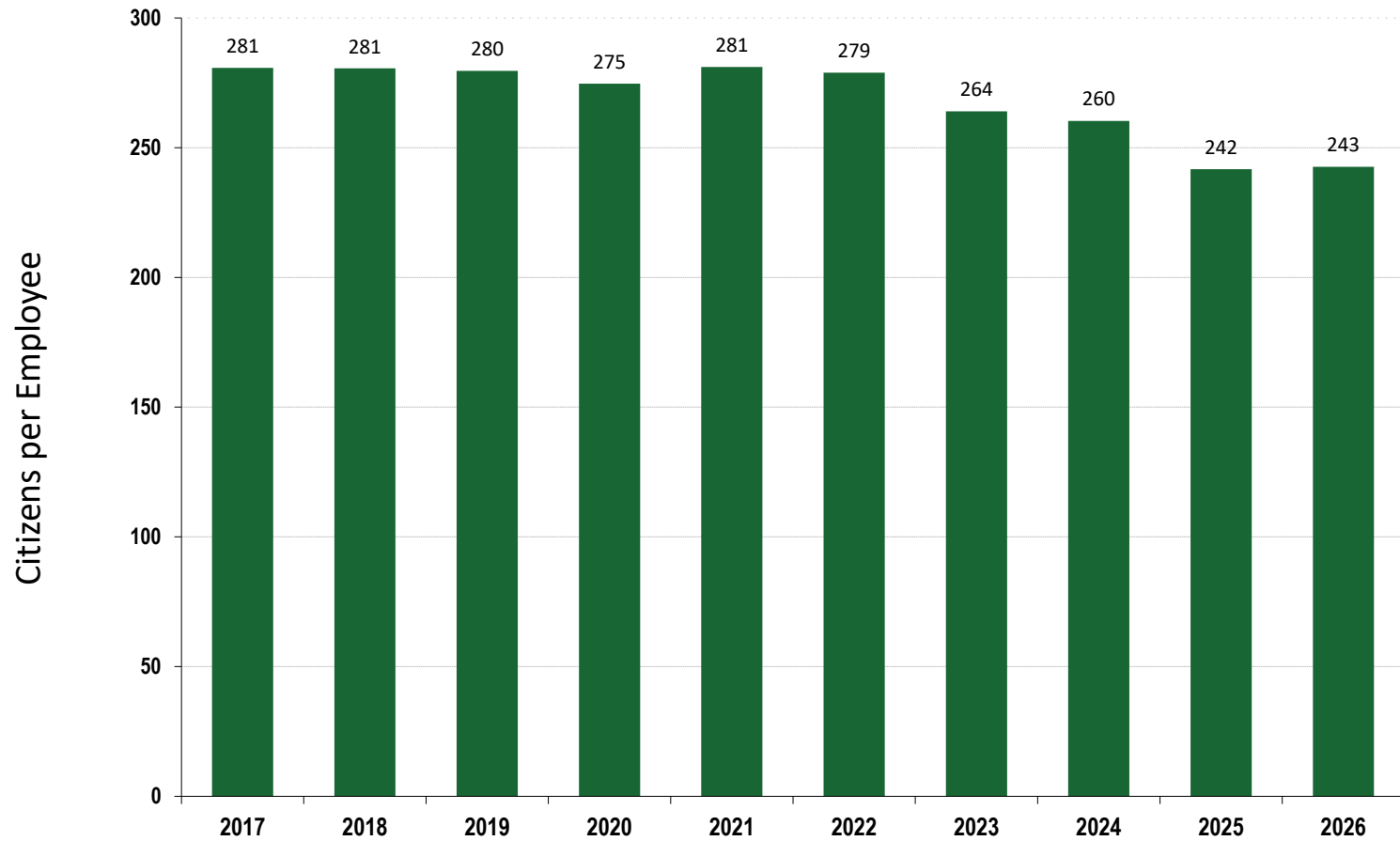
	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Preliminary Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 2,663,137	\$ 1,937,571	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686
<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	25,471,382	29,839,900	29,839,900	29,839,900	33,481,640	35,056,800	37,668,600	40,368,900	43,295,200
5 Fines and Forfeits	1,537,708	2,755,040	2,755,040	2,755,040	2,349,276	2,255,000	2,255,000	2,255,000	2,367,800
6 Earnings on Investments	0	0	0	0	0	0	0	0	0
7 Other Revenues	0	0	0	0	0	0	0	0	0
8 Transfers In	2,500,000	2,000,000	2,000,000	2,000,000	0	0	0	0	0
9 Total Revenues and Transfers In	\$ 29,509,090	\$ 34,594,940	\$ 34,594,940	\$ 34,594,940	\$ 35,830,916	\$ 37,311,800	\$ 39,923,600	\$ 42,623,900	\$ 45,663,000
<u>Expenditures by Function</u>									
10 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
11 Supplies	0	0	0	0	0	0	0	0	0
12 Purchased Services	1,041,233	1,226,400	1,226,400	1,226,400	1,329,644	1,397,900	1,495,800	1,543,100	1,666,200
13 Fixed Charges	1,716,197	1,778,500	1,778,500	1,778,500	2,040,612	2,036,200	2,178,700	2,331,200	2,564,300
14 Awards and Indemnities	26,794,110	29,590,040	29,590,040	29,590,040	32,460,660	33,877,700	36,249,100	38,749,600	41,432,500
15 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
16 Contingency	0	0	0	0	0	0	0	0	0
17 Transfers Out	0	2,000,000	2,000,000	2,000,000	0	0	0	0	0
18 Total Expenditures and Transfers Out	\$ 29,551,541	\$ 34,594,940	\$ 34,594,940	\$ 34,594,940	\$ 35,830,916	\$ 37,311,800	\$ 39,923,600	\$ 42,623,900	\$ 45,663,000
19 Change In Fund Balance	(42,451)	0	0	0	0	0	0	0	0
20 Ending Fund Balance	\$ 2,620,686	\$ 1,937,571	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686
<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-Per Policy	1,339,706	1,479,502	1,479,502	1,479,502	1,623,033	1,693,885	1,812,455	1,937,480	2,071,625
25 Assigned Fund Balance-Available	1,280,980	458,069	1,141,184	1,141,184	997,653	926,801	808,231	683,206	549,061
26 Ending Fund Balance	\$ 2,620,686	\$ 1,937,571	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686

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 blue shirt with a badge, and the man on the right is wearing a tan shirt. They are in a grassy field with mountains in the background under a blue sky with white clouds. 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



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
County Population *	336,149	343,326	351,528	357,978	368,990	373,000	378,000	388,230	393,751	398,855
Total Full-Time Employees	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	1,643.90
Citizens per Employee	281	281	280	275	281	279	264	260	242	243

* Based on Colorado State Demographer

2026 Recommended Staffing

FTES SUMMARY			2025 Adopted FTEs				Transfers			2025 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	1.00	4.00	0.00	0.00	0.00	0.00	0.00	-1.00	-1.00
Total Budget			3.00	0.00	1.00	4.00	0.00	0.00	0.00	0.00	0.00	-1.00	-1.00
BUILDING DEVELOPMENT SERVICES													
24100	100	Building Develop. Svcs.	34.75	0.00	0.00	34.75	0.00	0.00	0.00	-3.00	0.00	0.00	-3.00
Total Building Development Services			34.75	0.00	0.00	34.75	0.00	0.00	0.00	-3.00	0.00	0.00	-3.00
CLERK AND RECORDER													
12100	100	Clerk Administration	9.00	0.00	0.00	9.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00
12200	100	Recording	13.00	0.00	0.00	13.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
12400	100	Motor Vehicle	56.25	0.00	4.00	60.25	-1.50	0.00	-1.50	0.00	6.00	0.00	6.00
12500	100	Elections & Registration	17.50	4.00	0.00	21.50	-1.50	0.00	-1.50	0.00	0.00	0.00	0.00
12600	100	Driver's License Office	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Clerk And Recorder			98.75	4.00	4.00	106.75	0.00	0.00	0.00	0.00	6.00	0.00	6.00
COMMUNITY DEVELOPMENT													
16100	100	Planning Administration	3.00	0.00	0.00	3.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
16200	100	Planning & Zoning Services	38.50	0.00	0.00	37.50	-8.00	0.00	-8.00	-1.00	0.00	0.00	-1.00
55400	100	Curator	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Community Development			42.50	0.00	0.00	41.50	-9.00	0.00	-9.00	-1.00	0.00	0.00	-1.00
COMMUNITY JUSTICE SERVICES													
19700	100	Community Justice Services	17.50	0.00	5.00	22.50	0.00	0.00	0.00	2.50	0.00	1.00	3.50
Total Community Justice Services			17.50	0.00	5.00	22.50	0.00	0.00	0.00	2.50	0.00	1.00	3.50
COMMUNITY SERVICES													
16400	100	Community Services	0.00	0.00	0.00	0.00	9.00	0.00	9.00	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
19250	100	Youth Services Program Mgmt.	3.00	1.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Community Services			9.00	1.00	0.00	10.00	9.00	0.00	9.00	0.00	0.00	0.00	0.00
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

2026 Recommended Staffing

2025 Ending FTEs				2026 New FTEs/Changes				2026 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	0.00	0.00	0.00	46.00	0.00	0.00	46.00	ASSESSOR	
46.00	3.00	0.00	49.00	0.00	0.00	0.00	0.00	46.00	0.00	0.00	46.00	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	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	BUDGET	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	15300	100
												Total Budget	
31.75	0.00	0.00	31.75	0.00	0.00	0.00	0.00	31.75	0.00	0.00	31.75	BUILDING	
31.75	0.00	0.00	31.75	0.00	0.00	0.00	0.00	31.75	0.00	0.00	31.75	24100	100
												Total Building	
11.00	0.00	0.00	11.00	0.00	0.00	0.00	0.00	11.00	0.00	0.00	11.00	CLERK & RECORDER	
14.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00	14.00	0.00	0.00	14.00	12100	100
54.75	6.00	4.00	64.75	0.00	0.00	0.00	0.00	54.75	6.00	4.00	64.75	12200	100
16.00	4.00	0.00	20.00	0.00	0.00	0.00	0.00	16.00	0.00	0.00	16.00	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	10.00	4.00	112.75	0.00	0.00	0.00	0.00	98.75	6.00	4.00	108.75	12600	100
												Total C&R	
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	COMM. DEVELOP.	
29.50	0.00	0.00	29.50	0.00	0.00	0.00	0.00	29.50	0.00	0.00	29.50	16100	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	16200	100
32.50	0.00	0.00	32.50	0.00	0.00	0.00	0.00	32.50	0.00	0.00	32.50	55400	100
												Total Comm Dev	
20.00	0.00	6.00	26.00	0.00	0.00	0.00	0.00	20.00	0.00	6.00	26.00	CJS	
20.00	0.00	6.00	26.00	0.00	0.00	0.00	0.00	20.00	0.00	6.00	26.00	19700	100
												Total CJS	
9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	9.00	COMMUNITY SVC	
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	16400	100
3.00	1.00	0.00	4.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	16600	100
18.00	1.00	0.00	19.00	0.00	0.00	0.00	0.00	18.00	0.00	0.00	18.00	19250	100
												Total Comm Svc	
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	

2026 Recommended Staffing

FTES SUMMARY			2025 Adopted FTEs				Transfers			2025 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 ADMINISTRATION													
11400	100	County Administration	7.75	0.00	0.00	7.75	1.00	0.00	1.00	-1.00	0.00	0.00	-1.00
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	-1.00	0.00	-1.00	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			11.25	0.00	0.00	11.25	0.00	0.00	0.00	-1.00	0.00	0.00	-1.00
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	100.00	0.00	0.00	100.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00
Total District Attorney			100.00	0.00	0.00	100.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00
FACILITIES/FLEET/FAIRGROUNDS													
19100	100	Facilities Administration	6.00	0.00	0.00	6.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
19125	100	Facilities Management	22.00	0.00	1.00	23.00	-1.00	0.00	-1.00	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	24.00	0.00	0.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55200	100	Fairgrounds Operations	8.00	0.00	0.00	8.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00
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			81.00	0.00	1.00	82.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00
FINANCE													
15100	100	Finance	13.00	0.00	2.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Finance			13.00	0.00	2.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH													
46100	217	Health Administration	10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46200	217	Emergency Prep/Disease Control	8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46300	217	Environmental Health	13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46400	217	Community Health	15.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Health			46.00	0.00	0.00	46.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES													
17100	217	Human Resources	14.00	0.00	0.00	14.00	0.00	0.00	0.00	-1.00	0.00	0.00	-1.00
Total Human Resources			14.00	0.00	0.00	14.00	0.00	0.00	0.00	-1.00	0.00	0.00	-1.00

2026 Recommended Staffing

2025 Ending FTEs				2026 New FTEs/Changes				2026 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
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
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11500	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	11900	100
10.25	0.00	0.00	10.25	0.00	0.00	0.00	0.00	10.25	0.00	0.00	10.25	41400	100
												Total Cty Admin	
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	
112.00	0.00	0.00	112.00	0.00	0.00	0.00	0.00	112.00	0.00	0.00	112.00	DISTRICT ATTORNEY	
112.00	0.00	0.00	112.00	0.00	0.00	0.00	0.00	112.00	0.00	0.00	112.00	28100	223
												Total Cty Attorney	
7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	FACILITIES/FLEET	
21.00	0.00	1.00	22.00	0.00	0.00	0.00	0.00	21.00	0.00	0.00	21.00	19100	100
17.00	0.00	0.00	17.00	0.00	0.00	0.00	0.00	17.00	0.00	0.00	17.00	19125	100
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	19150	100
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	19175	100
24.00	0.00	0.00	24.00	0.00	0.00	0.00	0.00	24.00	0.00	0.00	24.00	19180	100
13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	13.00	0.00	0.00	13.00	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
86.00	0.00	1.00	87.00	0.00	0.00	0.00	0.00	86.00	0.00	0.00	86.00	55250	100
												Total Facilities/Fleet	
13.00	0.00	2.00	15.00	0.00	0.00	0.00	0.00	13.00	0.00	2.00	15.00	FINANCE	
13.00	0.00	2.00	15.00	0.00	0.00	0.00	0.00	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	
13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	13.00	0.00	0.00	13.00	HUMAN RESOURCES	
13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	13.00	0.00	0.00	13.00	17100	217
												Total HR	

2026 Recommended Staffing

FTES SUMMARY			2025 Adopted FTES				Transfers			2025 New FTES Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
HUMAN SERVICES													
44100	210	Administration Block Grant	51.00	0.00	4.00	58.00	-1.00	0.00	-1.00	0.00	0.00	1.00	1.00
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
44400	210	TANF Block Grant	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	1.00	1.00
44500	210	Child Welfare	44.00	0.00	0.00	44.00	-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	0.00	11.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
44925	210	Human Services IT	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
Total Human Services			135.00	0.00	4.00	142.00	1.00	0.00	1.00	0.00	0.00	2.00	2.00
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	4.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18300	100	Networking	28.00	0.00	2.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18400	100	Application Develop. System	32.00	0.00	0.00	32.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
Total Information Technology			71.00	0.00	6.00	77.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
MENTAL HEALTH INITIATIVE													
802014	100	Mental Health Initiative	3.00	2.00	0.00	5.00	0.00	0.00	0.00	2.00	(2.00)	0.00	0.00
802020	100	CRT-Mental Health Initiative	16.00	0.00	0.00	16.00	0.00	0.00	0.00	-1.00	0.00	0.00	-1.00
Total Mental Health Initiative			19.00	2.00	0.00	21.00	0.00	0.00	0.00	1.00	-2.00	0.00	-1.00
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	0.00	0.00	11.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Open Space and Natural Resources			12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PARKS													
51100	100	Park Maintenance	17.00	0.00	0.00	17.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53650	250	Park Maintenance	11.00	0.00	0.00	11.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Parks			28.00	0.00	0.00	28.00	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

2026 Recommended Staffing

2025 Ending FTEs				2026 New FTEs/Changes				2026 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
50.00				0.00				50.00				HUMAN SERVICES	
4.00				0.00				4.00				44100	210
1.00				0.00				1.00				44150	210
43.00				0.00				43.00				44400	210
20.00				0.00				20.00				44500	210
5.00				0.00				5.00				44550	210
12.00				0.00				12.00				44600	210
1.00				0.00				1.00				44900	210
136.00				0.00				136.00				44900	210
0.00				0.00				0.00				Total HS	
1.00				0.00				1.00				INFORMATION TECH.	
10.00				0.00				10.00				18100	100
28.00				0.00				28.00				18200	100
31.00				0.00				31.00				18300	100
70.00				0.00				70.00				18400	100
0.00				0.00				0.00				Total IT	
5.00				0.00				5.00				MENTAL HEALTH	
15.00				0.00				15.00				802014	100
20.00				0.00				20.00				Total Mental Health	
1.00				0.00				1.00				OS & NAT. RES.	
11.00				0.00				11.00				60100	100
12.00				0.00				12.00				53500	250
0.00				0.00				0.00				Total OS & NR	
17.00				0.00				17.00				PARKS	
11.00				0.00				11.00				51100	100
28.00				0.00				28.00				53200	250
0.00				0.00				0.00				Total Parks	
6.00				0.00				6.00				PUBLIC AFFAIRS	
6.00				0.00				6.00				11600	100
0.00				0.00				0.00				Total Public Affairs	

2026 Recommended Staffing

FTES SUMMARY			2025 Adopted FTES				Transfers			2025 New FTES Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
PUBLIC WORKS													
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	71.00	0.00	3.00	74.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31550	200	Weed Control	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31600	200	Traffic Signs & Striping	12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31620	200	Traffic Engineering	8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31630	200	Engineering Special Projects	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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			154.30	0.00	4.00	158.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RUETER-HESS RESERVOIR													
47100	245	Rueter-Hess Reservoir	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Rueter-Hess Reservoir			6.00	0.00	0.00	6.00	0.00	0.00	0.00	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	8.75	0.00	0.00	8.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13200	100	Public Trustee	3.00	0.00	0.00	3.00	0.00	0.00	0.00	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	7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861310	295	HIDTA Gangs	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861320	295	HIDTA Front Range Task Force	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861350	295	HIDTA Training	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total RM HIDTA			12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Recommended Staffing

2025 Ending FTEs				2026 New FTEs/Changes				2026 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
37.00	0.00	0.00	37.00	0.00	0.00	0.00	0.00	37.00	0.00	0.00	37.00	PUBLIC WORKS	
0.30	0.00	0.00	0.30	0.00	0.00	0.00	0.00	0.30	0.00	0.00	0.30	30200	100
7.00	0.00	1.00	8.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	32100	100
71.00	0.00	3.00	74.00	0.00	0.00	0.00	0.00	71.00	0.00	3.00	74.00	31100	200
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	31400	200
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	31550	200
8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	8.00	31600	200
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	31620	200
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	31630	200
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	31635	200
7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	31640	200
154.30	0.00	4.00	158.30	0.00	0.00	0.00	0.00	154.30	0.00	3.00	157.30	31650	200
												Total Public Works	
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	

2026 Recommended Staffing

FTES SUMMARY			2025 Adopted FTEs				Transfers			2025 New FTEs Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
SHERIFF													
Law Enforcement Authority (LEA) Fund													
22100	220	Patrol - LEA	139.00	0.00	3.00	142.00	0.00	0.00	0.00	0.00	0.00	-2.00	-2.00
22150	220	Traffic - LEA	14.00	0.00	0.00	14.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
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	6.00	0.00	0.00	6.00	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	11.00	0.00	0.00	11.00	0.00	0.00	0.00	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			194.00	0.00	3.00	197.00	0.00	0.00	0.00	1.00	0.00	-2.00	-1.00
General Fund - Sheriff													
21100	100	Administration	12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21105	100	Accreditation	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.50	0.00	0.00	0.50
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	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21125	100	Support Services	6.00	0.00	0.00	6.00	-2.00	0.00	-2.00	0.00	0.00	0.00	0.00
21126	100	Regulatory Training	7.00	0.00	2.00	9.00	0.00	0.00	0.00	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	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21150	100	Professional Standards	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21155	100	Hiring	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	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
21180	100	Concealed Hand Permits	0.00	0.00	0.00	0.00	2.00	0.00	2.00	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	5.00	40.00	-2.00	0.00	-2.00	0.00	0.00	-5.00	-5.00
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	20.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21450	100	Transports	7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21500	100	Detentions	162.00	0.00	2.00	164.00	1.00	0.00	1.00	-1.00	0.00	-2.00	-3.00
21600	100	Records	15.00	0.00	1.00	16.00	2.00	0.00	2.00	0.00	0.00	-1.00	-1.00
21650	100	Youth/Community Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21700	100	Emergency Management	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.50	0.00	0.00	0.50
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

2026 Recommended Staffing

2025 Ending FTEs			
Reg	LB Temps	Over-Hires	Total

2026 New FTEs/Changes			
Reg	LB Temps	Over-Hires	Total

2026 Recommendation FTEs			
Reg	LB Temps	Over-Hires	Total

Div	Fund
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139.00	0.00	1.00	140.00
15.00	0.00	0.00	15.00
2.00	0.00	0.00	2.00
6.00	0.00	0.00	6.00
6.00	0.00	0.00	6.00
11.00	0.00	0.00	11.00
7.00	0.00	0.00	7.00
4.00	0.00	0.00	4.00
5.00	0.00	0.00	5.00
195.00	0.00	1.00	196.00

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

139.00	0.00	1.00	140.00
15.00	0.00	0.00	15.00
2.00	0.00	0.00	2.00
6.00	0.00	0.00	6.00
6.00	0.00	0.00	6.00
11.00	0.00	0.00	11.00
7.00	0.00	0.00	7.00
4.00	0.00	0.00	4.00
5.00	0.00	0.00	5.00
195.00	0.00	1.00	196.00

SHERIFF	
LEA Fund	
22100	220
22150	220
22260	220
22270	220
22400	220
22500	220
800540	220
861611	220
861612	220
Subtotal LEA SO	

12.00	0.00	0.00	12.00
2.50	0.00	0.00	2.50
6.00	0.00	0.00	6.00
6.00	0.00	0.00	6.00
4.00	0.00	0.00	4.00
7.00	0.00	2.00	9.00
5.00	0.00	0.00	5.00
2.00	0.00	0.00	2.00
1.00	0.00	0.00	1.00
4.00	0.00	0.00	4.00
2.00	0.00	0.00	2.00
3.00	0.00	0.00	3.00
10.00	0.00	0.00	10.00
2.00	0.00	0.00	2.00
2.00	0.00	0.00	2.00
33.00	0.00	0.00	33.00
10.00	0.00	1.00	11.00
20.00	0.00	0.00	20.00
7.00	0.00	0.00	7.00
162.00	0.00	0.00	162.00
17.00	0.00	0.00	17.00
0.00	0.00	0.00	0.00
4.50	0.00	0.00	4.50
10.00	0.00	0.00	10.00

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

12.00	0.00	0.00	12.00
2.50	0.00	0.00	2.50
6.00	0.00	0.00	6.00
6.00	0.00	0.00	6.00
4.00	0.00	0.00	4.00
7.00	0.00	2.00	9.00
5.00	0.00	0.00	5.00
2.00	0.00	0.00	2.00
1.00	0.00	0.00	1.00
4.00	0.00	0.00	4.00
2.00	0.00	0.00	2.00
3.00	0.00	0.00	3.00
10.00	0.00	0.00	10.00
2.00	0.00	0.00	2.00
2.00	0.00	0.00	2.00
33.00	0.00	0.00	33.00
10.00	0.00	1.00	11.00
20.00	0.00	0.00	20.00
7.00	0.00	0.00	7.00
162.00	0.00	0.00	162.00
17.00	0.00	0.00	17.00
0.00	0.00	0.00	0.00
4.50	0.00	0.00	4.50
10.00	0.00	0.00	10.00

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
21180	100
21200	100
21300	100
21350	100
21400	100
21450	100
21500	100
21600	100
21650	100
21700	100
21750	100

2026 Recommended Staffing

FTES SUMMARY			2025 Adopted FTES				Transfers			2025 New FTES Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
23150	100	Major Crimes Section	36.00	0.00	0.00	36.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
23200	100	Crime Lab/Evidence	10.00	0.00	0.00	10.00	-4.00	0.00	-4.00	0.00	0.00	0.00	0.00
23275	100	United Forensic Lab	0.00	0.00	0.00	0.00	4.00	0.00	4.00	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	-1.00	0.00	-1.00	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			388.50	0.00	11.00	399.50	0.00	0.00	0.00	0.00	0.00	-8.00	-8.00
School Safety Fund - Sheriff													
27100	221	School Program Administration	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27150	221	School Resource Officers - LEA	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	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27250	221	DCSD Secondary School SRO Prog	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	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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			43.00	0.00	0.00	43.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Sheriff			625.50	0.00	14.00	639.50	0.00	0.00	0.00	1.00	0.00	-10.00	-9.00
GRAND TOTALS			1,628.40	10.00	41.00	1,681.40	-	-	-	15.50	4.00	(8.00)	11.50
REGULAR FTES BY FUND			Regular FTE's By Fund	LB Temps	Over-Hires	Regular FTE's By Fund	Regular FTE's By Fund						
Fund	100	General Fund	953.40	10.00	30.00	-1.00	2.50						
Fund	200	Road and Bridge Fund	117.00	0.00	4.00	0.00	0.00						
Fund	210	Human Services Fund	135.00	0.00	4.00	1.00	0.00						
Fund	217	Health Fund	46.00	0.00	0.00	0.00	0.00						
Fund	223	District Attorney Fund	100.00	0.00	0.00	0.00	12.00						
Fund	250	Open Space Fund	22.00	0.00	0.00	0.00	0.00						
Fund	245	Rueter-Hess Reservoir Fund	6.00	0.00	0.00	0.00	0.00						
Fund	295	RM HIDTA Fund	12.00	0.00	0.00	0.00	0.00						
Fund	220	Law Enforcement Authority Fund	194.00	0.00	3.00	0.00	1.00						
Fund	221	School Safety	43.00	0.00	0.00	0.00	0.00						
TOTAL			1,628.40	10.00	41.00	TOTAL	0.00						
TOTAL						TOTAL			15.50				

2026 Recommended Staffing

2025 Ending FTEs			
Reg	LB Temps	Over-Hires	Total
37.00	0.00	0.00	37.00
6.00	0.00	0.00	6.00
4.00	0.00	0.00	4.00
3.50	0.00	0.00	3.50
0.00	0.00	0.00	0.00
1.00	0.00	0.00	1.00
4.00	0.00	0.00	4.00
1.00	0.00	0.00	1.00
388.50	0.00	3.00	391.50

2026 New FTEs/Changes			
Reg	LB Temps	Over-Hires	Total
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00

2026 Recommendation FTEs			
Reg	LB Temps	Over-Hires	Total
37.00	0.00	0.00	37.00
6.00	0.00	0.00	6.00
4.00	0.00	0.00	4.00
3.50	0.00	0.00	3.50
0.00	0.00	0.00	0.00
1.00	0.00	0.00	1.00
4.00	0.00	0.00	4.00
1.00	0.00	0.00	1.00
388.50	0.00	3.00	391.50

Div	Fund
23150	100
23200	100
23275	100
23300	100
23350	100
23370	100
23375	100
861551	100
Subtotal GF SO	

3.00	0.00	0.00	3.00
12.00	0.00	0.00	12.00
5.00	0.00	0.00	5.00
12.00	0.00	0.00	12.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
43.00	0.00	0.00	43.00

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

3.00	0.00	0.00	3.00
12.00	0.00	0.00	12.00
5.00	0.00	0.00	5.00
12.00	0.00	0.00	12.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
1.00	0.00	0.00	1.00
43.00	0.00	0.00	43.00

School Safety	
27100	221
27150	221
27200	221
27250	221
27250	221
27300	221
27325	221
27375	221
27400	221
27425	221
27426	221
27450	221
27475	221
27476	221
27477	221
Subtotal School Safety	

626.50	0.00	4.00	630.50
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0.00	0.00	0.00	0.00
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626.50	0.00	4.00	630.50
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Total Sheriff	
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1,643.90	14.00	33.00	1,690.90
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1,643.90	6.00	31.00	1,680.90
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Regular FTE's By Fund	LB Temps	Overhires
954.90	14.00	22.00
117.00	0.00	4.00
136.00	0.00	6.00
46.00	0.00	0.00
112.00	0.00	0.00
22.00	0.00	0.00
6.00	0.00	0.00
12.00	0.00	0.00
195.00	0.00	1.00
43.00	0.00	0.00
TOTAL	1,643.90	33.00

Regular FTE's By Fund	
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
	0.00
TOTAL	0.00

Regular FTE's By Fund	LB Temps	Over-Hires
954.90	6.00	21.00
117.00	0.00	3.00
136.00	0.00	6.00
46.00	0.00	0.00
112.00	0.00	0.00
22.00	0.00	0.00
6.00	0.00	0.00
12.00	0.00	0.00
195.00	0.00	1.00
43.00	0.00	0.00
TOTAL	1,643.90	31.00

Data as of
October 1, 2025





Fund Balance Detail

Bingham Lake.

2026 Preliminary Budget - Fund Balance Detail

Fund Balance Categories	County Total	General Fund	Road and Bridge Fund	Human Services Fund	Developmental Disabilities Fund	Health Fund	LEA Fund	School Safety Fund	District Attorney JD23 Fund	Road Sales and Use Tax Fund	Transportation Fund
Total Fund Balance	\$ 307,236,923	51,852,082	41,801,479	3,004,665	168,492	1,909,120	8,094,899	1,713,002	490,192	82,456,177	30,190,295
Non-Spendable:	\$ 5,856,181	\$ 3,108,325	\$ 2,738,970	\$ 8,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Inventory	4,405,236	1,666,266	2,738,970								
2 Prepays	1,450,945	1,442,059		8,886			-	-			
Restricted:	\$ 211,469,374	\$ 13,327,078	\$0	2,995,779	\$ 168,492	\$0	\$ 8,094,899	\$0	490,192	\$ 82,456,177	\$ 30,190,295
3 Emergencies (TABOR)	13,649,000	12,688,000					961,000				
4 Grant/Programs	7,216,529	639,078			100,000						
5 Risk Reserve (85% Confidence)	6,303,669						6,303,669				
6 Open Space Operations & Maint.	-										
7 Working Capital	4,286,735			2,489,668							
8 Subsequent Year's Expenditures	673,834			-			-				
9 Required - per Policy	7,417,563			100,000			100,000		200,000	4,995,963	200,000
10 Capital Improvement Projects	112,778,307									77,460,214	29,990,295
11 Residual Fund Balance	59,143,737			406,111	68,492		730,230		290,192		
Committed:	\$ 46,945,511	\$5,000,000	39,062,509	\$0	\$0	\$0	\$0	1,713,002	\$0	\$0	\$0
12 Miller Grant	-										
13 Specific Needs (see Fund Summary)	7,170,000	5,000,000	1,000,000								
14 Working Capital	867,083							867,083			
15 Risk Reserve (85% Confidence)	8,927,776		8,927,776								
16 Required Per Policy	419,239		200,000					219,239			
17 Residual Fund Balance	29,561,413		28,934,733					626,680			
Assigned:	\$ 36,926,830	\$ 24,377,652	\$0	\$0	\$0	\$1,909,120	\$0	\$0	\$0	\$0	\$0
18 Working Capital	329,570					329,570					
19 Subsequent Year's Expenditures	3,614	-				1,314					
20 Risk Reserve (85% Confidence)	6,489,054	6,489,054									
21 Required Per Policy	2,373,033	200,000									
22 Fleet Replacement	-										
23 Specific Needs (see Fund Summary)	20,343,598	17,688,598									
24 Residual Fund Balance	7,387,961	0				1,578,236					
Unassigned:	\$ 6,039,027	\$ 6,039,027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Residual Fund Balance	6,039,027	6,039,027									
Unrealized Gains and Loss Adjustment	\$ -	\$ -									

2026 Preliminary 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	
8,591,626	2,408,798	56,048,587	6,697,451	71	1,170,000	2,817,680	58,800	0	4,122,343	1,020,478	2,620,686	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Non-Spendable:
												Inventory
												Prepays
\$	\$	\$	\$									Restricted:
				6,477,451								Emergencies (TABOR)
												Grant/Programs
												Risk Reserve (85% Confidence)
												Open Space Operations & Maint.
			1,797,067									Working Capital
673,834												Subsequent Year's Expenditures
1,420,600	81,000	100,000	220,000									Required - per Policy
3,000,000	2,327,798											Capital Improvement Projects
3,497,192		54,151,520										
\$0	\$0	\$0	\$0	\$0	\$1,170,000	\$0	\$0	\$0	\$0	\$0	\$0	Committed:
												Miller Grant
					1,170,000							Specific Needs
												Working Capital
												Risk Reserve (85% Confidence)
												Required Per Policy
												Residual Fund Balance
\$0	\$0	\$0	\$0	\$71	\$0	\$2,817,680	\$58,800	\$0	\$4,122,343	\$1,020,478	\$2,620,686	Assigned:
												Working Capital
							2,300					Subsequent Year's Expenditures
												Risk Reserve (85% Confidence)
						50,000			250,000	250,000	1,623,033	Required Per Policy
												Fleet Replacement
						2,655,000						Specific Needs
		-		71		112,680	56,500		3,872,343	770,478	997,653	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:

- o General Fund
- o Road and Bridge
- o 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.

The background image shows a gravel path curving along the edge of a lake. A large, leafy tree stands on the right side of the path. The water is calm, and the sky is clear blue. A semi-transparent green rectangular box is overlaid on the left side of the image, containing the title text in white.

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 – Draft Report
Policy: Policy 3.3 Financial Planning and Budget
Date: October 15, 2025

I hereby present my monitoring report on your Management Limitations Policy 3.3 *Financial Planning and Budget* in accordance with the monitoring schedule set forth in Board Policy Manual revised October 2022. I certify that the information contained in this report is true for the 2026 Preliminary Budget submitted on October 15, 2025.

Signed: _____, County Manager Date: _____

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

County Manager's Interpretation:

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

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

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

County Manager's Interpretation:

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

Report: Compliance is reported based on my interpretation that all funds are in compliance with Administrative Policy III.2.7 (Commitment of Fund Balance Policy) and the fund summaries for the 2026 Preliminary Budget are published with the five-year forecast.

Monitoring Reports:

- Compliance with Administrative Policy III.2.7 (Commitment of Fund Balance)
 - 2026 published Fund Summaries (five-year forecast)
 - Alignment of Board goals to budget spreadsheet
-

3.3.2 Deviate from statutory requirements.

County Manager's Interpretation:

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

Report: Compliance is reported based on my interpretation as the 2026 Preliminary Budget is presented to the Board on October 15, 2025.

Monitoring Reports:

- Per statute, the Preliminary Budget is presented to Board of County Commissioners by October 15, 2025
 - Per statute the Budget must be adopted by Board of County Commissioners by December 15, 2025
-

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

County Manager's Interpretation:

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

Report: The Board adopts and supports the budget. The 2026 budget is derived using the Board's written goals, which were approved on October 27, 2009 and revised 2013, 2019, and most recently October 2022.

Monitoring Reports:

- Alignment of Board goals to budget spreadsheet
-

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

County Manager's Interpretation:

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

Report: I report compliance as adequate information exists that:

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

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

Monitoring Reports:

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

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

County Manager's Interpretation:

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

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

Monitoring Reports:

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

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

County Manager's Interpretation:

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

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

Monitoring Reports:

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

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

County Manager's Interpretation:

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

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

Monitoring Reports:

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

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

County Manager's Interpretation:

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

Report: Compliance is reported based on my interpretation that:

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

Monitoring Reports:

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

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

County Manager's Interpretation:

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

Report: I report compliance based on my interpretation.

Monitoring Reports:

- Budget adoption resolution (baseline report for year)
 - Position tracking report from HR, showing changes in staffing levels (addition/deletions)
-

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

County Manager's Interpretation:

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

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

Monitoring Reports:

- Policy 3.4 Fiscal Management and Control Report
-

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

County Manager's Interpretation:

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

Report: Compliance is reported based on my interpretation that budget exists for 2026 for the areas of the Board's spending authority including the Board's specific business unit, Board of Equalization, Legislative Services, and Audit Services.

Monitoring Reports:

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

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

County Manager's Interpretation:

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

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

Monitoring Reports:

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

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

County Manager's Interpretation:

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

Report: I report compliance based on my interpretation.

Monitoring Reports:

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

**POLICY 3.3 FINANCIAL PLANNING AND BUDGET
MONITORING REPORT MATRIX
2026 Preliminary Budget**

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



Glossary

Hiking trail at Dawson Butte Open Space.

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

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

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

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

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

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

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

ARPA – American Rescue Plan Act of 2021, also called COVID-19 Stimulus Package, signed into law March 11, 2021, to speed up the country's recovery from the economic and health effects of the COVID-19 pandemic.

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

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

ASSESSMENT RATE - The rate established by the State legislature which, when applied to the actual value of real and personal property, determines the assessed value of property. Residential assessment rates change every reappraisal (odd) year to keep the residential property taxes generated statewide 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; the presentation of a purchase order and a fully executed contract, as applicable.

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

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

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

BEST PRICE - Pricing, in the form of a bid, proposal, or quote, which is not necessarily the lowest, but rather what best fits the needs and interests of the County. Best Price is based on price, quality of goods or services to be provided, ongoing maintenance, warranty, support, prior experience with the vendor, the ability to meet all 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, roads) and major shared equipment resources (computer systems, 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 pandemic COVID-19.

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

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

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

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

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

CONTINGENCY - A budget line item specifically appropriated for unforeseen and unbudgeted expenditures.

CONTRACT - Any type of agreement, regardless of what it may be called, for the procurement or disposal of supplies, services, or construction.

CONTRACT AMENDMENT - Any written alteration of specifications, delivery point, rate of delivery, period of performance, price, quantity, or other provision of a contract, accomplished by mutual action of the parties of the contract.

COOPERATIVE PROCUREMENT - The combining of requirements of two or more public procurement entities to leverage the benefits of volume purchases, delivery and supply chain advantages, best practices and the reduction of administrative time and expenses. Cooperative procurement solutions offer resource challenged agencies, the opportunity to gain needed operating efficiencies, as well as hard dollar savings. The demonstrated effectiveness of cooperative procurement to save taxpayer dollars, makes it a viable alternative to conventional, independent procurement processes.

CREDCO - The acronym for Castle Rock Economic Development Council Organization.

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, ACH, or purchasing card.

FEES - Any charge levied by Government, associated with providing a service, or imposing a fine or penalty. Major types of fees include zoning/platting fees, user charges, building permits, and vehicle registrations.

FEMA - The acronym for Federal Emergency Management Agency.

FISCAL POLICY - The County Government's policies, with respect to taxes, spending, and debt management, as these relate to government services, programs, and capital investment. Fiscal policy provides a consistent set of principles for planning and programming government budgets.

FISCAL YEAR - The 12-month period (January 1 - December 31), to which the annual budget applies, and after which, the County determines its financial position and operating results.

FIXED CHARGES – Expenditures, which are constant from one period to another. For example, the monthly rental amount of an annual lease would be a fixed charge.

FOB (FREE ON BOARD) - A term used in conjunction with an identified physical location, to determine the responsibility and basis for payment of freight charges, and the point, at which title for the shipment passes from seller to buyer. FOB Destination: A shipment to be delivered to a destination designated by the buyer and the point, at which the buyer accepts title. FOB Shipping Point (Origin): A shipment to be delivered to a destination designated by the buyer; 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, which are paid wholly or in part by the County.

FULL-TIME EQUIVALENT (FTE) - The conversion of staff time into the decimal equivalent. One full-time position (1.0 FTE) is defined as working 2,080 work hours; a half-time position (.50 FTE) requires 1,040 work hours, etc.

FUND BALANCE - The excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures, and decreased when revenues are less than expenditures.

GENERAL IMPROVEMENT DISTRICT (GID) - General Improvement District.

GEOGRAPHICAL INFORMATION SYSTEM (GIS) - A system designed to capture, store, manipulate, analyze, manage, and present spatial or geographic data. GIS applications are tools that allow users to create interactive queries, analyze spatial information, edit data in maps, and present the results of all these operations.

GOAL - A long-range, desirable development, attained by time-phased objectives, designed to implement a strategy.

GOVERNMENTAL FUND - An accounting term for a fund with a spending focus.

HAZMAT - The acronym for a substance designated as a hazardous material by the Environmental Protection Agency.

HIDTA – 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, which accounts for goods or services provided to other departments or agencies on a cost-reimbursement basis. Such funds are generally referred to as "charge back" agencies and include self-insurance funds (Employee Benefits and Property & Liability Insurance).

INVITATION FOR BID (IFB) - A procurement method that uses formal business documents to solicit competitive sealed bid responses.

LAW ENFORCEMENT AUTHORITY (LEA) - A taxing authority created in 1975 for the purpose of providing additional law enforcement by the County sheriff to the residents in unincorporated areas of the County.

LEAP (LOW-INCOME ENERGY ASSISTANCE PROGRAM) - LEAP is a federally funded program administered by the Colorado Department of Human Services and is designed to assist with winter heating costs for low-income families.

LEGAL NOTICE - A public notice/announcement of a forthcoming solicitation or meeting generally placed in a newspaper of general circulation.

LIMITED BENEFIT TEMPORARY - A temporary benefits employee, who is working a minimum of 30 hours a week, that is eligible for medical insurance and paid County Holidays.

LIQUIDATED DAMAGES - A specific sum, stated in the contract, to be paid by the party who is in default, or who breached the contract, to the other party, in settlement for damages.

LOCAL IMPROVEMENT DISTRICT (L.I.D.) - An administrative subdivision of the County, that exists primarily to assess the cost of public improvements, to those who benefit from the improvements.

MDT – The acronym for Mobile Data Terminal - a computerized device used in patrol vehicles to communicate with Dispatch.

MANAGEMENT LIMITATIONS - Boundaries established by the Board of County Commissioners, within which, the County Manager and staff may freely operate. These limiting policies identify all conditions, which are unacceptable.

MILL LEVY - The tax rate expressed in thousands. The rate set by a taxing entity which, when applied to 1/1000th of the assessed value of property, generates property taxes. A 19.774 mill levy against a home with an actual value of \$350,000 would generate \$523 in property taxes. *See also Tax Rate.*

NON-SPENDABLE FUND BALANCE - The portion of fund balance that cannot be spent, because it is either not in spendable form, or legally or contractually required to be maintained intact.

OBJECTIVE - The planned attainment of a certain condition or specific accomplishment (quantifiable or measurable), which is an integral part or phase of a strategy that contributes to accomplishing a goal. An objective should be stated in terms of results, not processes or activities, and should reflect a reasonable estimate of what is practical.

OPERATING EXPENSE - Those costs, other than capital improvements and debt service, necessary to support the primary services of the organization.

OPERATING BUDGET - A comprehensive plan expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub-activities comprising the County's operation; b) the resultant expenditure requirement; and c) the resources available for their support.

OPERATING FUND - A fund which supports normal County operations and has regular expenditures (payroll, supplies, etc.). Included, are the General, Road & Bridge, Human Services, Open Space, and Law Enforcement Authority funds.

OVERLAPPING DEBT - A term used to describe the use of land to obtain debt for multiple governmental or quasi-governmental entities.

PASS-THROUGH (SPECIAL PURPOSE) FUND - A fund, which accounts for revenues or expenditures that are not directly related to County operations. Examples are the Cash-in-Lieu Schools Fund, which receives developer contributions and passes them on to the school district; and the Local Improvement District Bond Fund, which accounts for bonded debt service fully paid by property-owner assessments, and for which, the County carries only a contingent liability.

PAYMENT BOND - A contract of guaranty, executed after award by a successful bidder, to protect the County from loss due to the contractor's inability to pay their suppliers and/or subcontractors who assisted in the performance of the work.

PERFORMANCE BOND - A contract of guaranty executed after award by a successful bidder to protect the County from loss due to the contractor's inability to complete the project (contract) as agreed.

PERSONAL SERVICES - The cost of salary, wages, and fringe benefits for full-time, part-time, and temporary employees of the County.

POLICY - The County's official position regarding a specific need, problem, or issue. It establishes guidelines and direction for the County's actions. A policy may be stated as a goal or an overall plan. A governing set of principles, which establish the parameters for an organization to follow in carrying out its responsibilities.

POLICY GOVERNANCE – A model of governance designed to empower boards of directors to fulfill their obligation of accountability for the organizations they govern. The model enables the board to focus on the larger issues, to delegate with clarity, to control management's job without meddling, to rigorously evaluate the accomplishment of the organization; to truly lead its organization.

PREFERRED VENDOR – A vendor that the County prefers to work with for a variety of different reasons, including they may have a long-standing historical knowledge of the project and/or work that is being done, or the deciding department's determination that they are the most qualified to perform the work. The selection of a preferred vendor usually doesn't follow the formal bid/proposal process but does include a lengthy justification memo detailing all 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, which are essentially intellectual in character, and which, include analysis, evaluation, prediction, planning, or recommendation. Professional services involve extended analysis, the exercise of discretion and independent judgment in their performance, and an advanced, specialized type of knowledge, expertise, or training customarily acquired either by a prolonged course of study or equivalent experience in the field. Professional services include, but are not limited to, services performed by accountants, architects, auditors, analysts, consultants, engineers, lawyers, physicians, and planners.

PROGRAM - A specific set of activities directed at attaining specific objectives. The means through which, a long-range strategy is achieved. Significant strategies may be accomplished through multiple programs.

PROPERTY TAX - An assessment on real or personal property, creating a funding source for governmental operations, capital equipment, or public infrastructure.

PROPOSED BUDGET - Next fiscal years requested budget, which is presented to the Board of County Commissioners for adoption prior to December 15th.

PROPRIETARY FUND - An accounting term for a fund with a cost-of-service focus, such as 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 government's program of services to the community. It includes such items as property taxes, fees, user charges, grants, and fines.

SALES TAX - A fixed rate tax (1%) 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 - Is a vendor that is selected (with the formal bid/proposal requirements waived) because they are the **ONLY** provider of a specialty product or specific service. The use of a sole source vendor must be well documented and approved by the County Manager.

SPECIAL IMPROVEMENT DISTRICT (SID) - A special district that has Title 32 power to assess a mill levy for property tax to support local services provided by the district along with infrastructure.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

SPECIFICATIONS - A description of the physical characteristics, functional characteristics or the nature of supplies or services to be purchased. Specifications are created to fulfill the requirements of a department/office, to assure maximum productivity.

SUPPLEMENTAL APPROPRIATION - An act by the Board of County Commissioners to transfer budgeted and appropriated 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. All property including, but not limited to equipment, materials, and insurance. The term does not include land, water or mineral rights, workers' compensation insurance or benefit insurance for County employees.

TABOR – Taxpayer's Bill of Rights – Amendment approved by the voters in 1992. This amendment to the Constitution of the State of Colorado 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, which, when applied to the assessed value of property, generates property taxes. For example a 1.9774 percent levy against a home with an actual value of \$350,000 would generate \$523 in property taxes for Douglas County Government. *See also Mill Levy.*

TAXING ENTITY - A governmental unit empowered to levy its own property taxes. The County, municipalities, school district, and various forms of special districts are all taxing entities.

TELECOMMUNICATIONS - Telephones and the associated systems hardware and software for complete telephone operations.

TITLE 32 – As political subdivisions of the State of Colorado, special districts are required to submit a number of 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, Park 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 - This is the residual portion of fund balance that does not meet any of the other fund balance restrictions. The County will only report a positive unassigned fund balance in the General Fund.

UNREALIZED GAINS AND LOSSES – These are gains or losses on securities purchased but not sold. GASB 72 requires governments to be report investments at the current fair value to enable comparability of government financial statements. Also referenced as “mark-to-market” gains and losses, these are “paper” profits or losses since the actual gain or loss is not determined until the position is closed.

USE TAX - A tax (1.0 percent) 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 50.0 percent of the building permit value. The Clerk and Recorder collects the motor vehicle use tax.