Supplemental Appropriation - 2026 Budget Amendment

Resolution No. #04-26

For Adoption on August 11, 2026

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance		Description / Nature of Expenditure
GENERAL FUND - 100							
Sheriff - Support Services / Technology Section - 21350	New Revenues		$17,169	$17,169	$0	A	**$17,169** - New revenues received on March 18, 2026 from Roller & Associates, Inc. from the sale of old equipment. This additional revenue will be used to purchase upgraded equipment required for Sheriff's Office Support Services.
Sheriff - Investigations / Major Crimes Section - 23150	New Revenues		$8,871	$8,871	$0	A	**$8,871** - New revenues received on April 15, 2026 from Roller & Associates, Inc. from the sale of seized assets. This additional revenue will be used for training purposes for the Investigations Division.
Sheriff - Jail Based Behavior Incentives	New Revenues	04/28/26	$560,000	$560,000	$0	A	**$560,000** of new revenues to be received through the Colorado Department of Human Services, Office of Behavioral Health for Jail Based Behavioral Health Services (JBBS), for the expenditures related to the inmate mental health counseling, substance abuse counseling, competency enhancement, and re-entry services. This is for the grant period of July 1, 2026 through June 30, 2027.
Sheriff - Colorado Correctional Treatment Board (CTB)	New Revenues	06/11/26	$30,000	$30,000	$0	A	**$30,000** - New revenues will be received from the Colorado Correctional Treatment Board (CTB) to provide funding for transportation, backpacks, recovery support items, housing, and education materials for reintegration clients with community resources relevant to their situation. The grant period is July 1, 2026 through June 30, 2027.
Sheriff - Detentions - 21500	Unassigned Fund Balance	05/19/26	$36,750	$0	$36,750	B	**$36,750** - Use of unassigned fund balance for initial start up costs for biometric screening hardware and software to include the annual ongoing maintenance.
TOTAL GENERAL FUND - 100			***$652,790***	***$616,040***	***$36,750***		
					$616,040	***A***	***New Revenues***
					$36,750	***B***	***Prior Year Fund Balance***

**** The new amended budget for the General Fund is $254,585,238.***

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance		Description / Nature of Expenditure
LAW ENFORCEMENT AUTHORITY FUND - 220							
Sheriff - Other DUI Enforcement Grants	New Revenues	06/23/26	$65,000	$65,000	$0	A	**$65,000** - New revenues were accepted by the BOCC on June 23, 2026 and need to be recognized prior to the funds being spent. Funding will be received from Colorado Department of Transportation (CDOT) for working High Visibility Enforcement (HVE) / Driving Under the Influence (DUI) enforcement operations within Douglas County. The grant period is July 1, 2026 through June 30, 2027.
Sheriff - Detentions SO LEAF Grant	New Revenues	07/14/26	$19,697	$19,697	$0	A	**$19,697** - New revenues were accepted by the BOCC on July 14, 2026 and need to be recognized. Funding will be received from the Colorado Department of Transportation (CDOT) for the Law Enforcement Assistance Funding Award Grant (LEAF) which will be used to purchase DUI enforcement equipment. The grant period is July 1, 2026 through December 31, 2026.
TOTAL LAW ENFORCEMENT AUTHORITY FUND - 220			***$84,697***	***$84,697***	***$0***		

**** The new amended budget for the Law Enforcement Authority Fund is $40,044,342.***

Supplemental Appropriation - 2026 Budget Amendment

Resolution No. #04-26

For Adoption on August 11, 2026

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance		Description / Nature of Expenditure
DISTRICT ATTORNEY JD23 FUND - 223							
District Attorney - District MO Allocation - 28001	Fund Balance	06/23/26	$200,000	$200,000	$0		**$200,000** - Per IGA with the former 18th District where the remaining assets will be transferred to Douglas County in 2026. This will cover the IT costs associated with transferring digital evidence from the 18th to the 23rd.
TOTAL DISTRICT ATTORNEY JD23 FUND - 223			***$200,000***	***$200,000***	***$0***		

**** The new amended budget for the District Attorney JD23 Fund is $17,158,303.***

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance		Description / Nature of Expenditure
ROAD SALES & USE TAX FUND - 230							
CIP - County Line Rd Widening - 31382	New Revenues		$3,094,559	$3,094,559	$0		**$3,094,559** - CDOT Reimbursement for the County Line Road Widening Project for Invoices #5 & #6 being reimbursed from state funds for Project Number STU C470-044(23677). This is for County Line Road Improvements from Broadway to University. These funds will be used to reimburse the balance of our project for portions of CDOT's project costs.
TOTAL ROAD SALES & USE TAX FUND - 230			***$3,094,559***	***$3,094,559***	***$0***		

**** The new amended budget for the Road Sales & Use Tax Fund is $113,094,424.***

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance		Description / Nature of Expenditure
JUSTICE CENTER SALES & USE TAX FUND - 240							
DSO Communications Network - Simulcast Project - 33220	New Revenues		$19,763	$19,763	$0	A	**$19,763** - New revenues received from Denver Water for 50% cost share of the generator for the Deckers Radio Tower Project. The generator was purchased by Douglas County through Motorola Solutions.
TOTAL JUSTICE CENTER SALES & USE TAX FUND - 240			***$19,763***	***$19,763***	***$0***		

**** The new amended budget for the Justice Center Sales & Use Tax Fund is $37,999,504.***

Supplemental Appropriation - 2026 Budget Amendment

Resolution No. #04-26

For Adoption on August 11, 2026

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure

PARKS & OPEN SPACE SALES & USE TAX FUND - 250

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
Open Space - Sandstone Ranch - 53500	Fund Balance	05/26/26	$90,000	$0	$90,000	**$90,000** - The project allocates $90,000 to improve and maintain the main access road leading to the guided portion of Sandstone Ranch Open Space. Since the property was acquired in 2018, this road has received only minimal maintenance. $90,000 will be used from restricted Open Space Operations & Maintenance fund balance.
Open Space - Spruce Mountain - 53500	Fund Balance	05/26/26	$80,000	$0	$80,000	**$80,000** - Funding is requested to improve and maintain the forest access road serving Spruce Mountain Open Space. This road is essential for emergency access and is required under the Forest Legacy Conservation Easement Agreement. $80,000 of restricted Open Space Operations & Maintenance fund balance will be used.
Open Space - Wildfire and Prescription Fire Equipment - 53500	Fund Balance	05/26/26	$90,000	$0	$90,000	**$90,000** - Funding is requested to purchase personal protective equipment and other gear needed for wildfire response and prescribed fire operations for open space ranger staff, especially given the heightened risks from extreme drought and the mountain pine beetle outbreak. Under the direction of Douglas County's Office of Emergency Management, all rangers have earned their Incident Qualification Card and are trained to provide essential support during both wildfires and prescribed burns. $90,000 of Restricted Open Space Operations & Maintenance fund balance will be used.
TOTAL OPEN SPACE SALES & USE TAX FUND - 250			***$260,000***	***$0***	***$260,000***	

**** The new amended budget for the Parks and Open Space Sales & Use Tax Fund is $35,038,061.***

SOLID WASTE DISPOSAL FUND - 275

Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
Solid Waste Disposal Fund - 32600	Fund Balance	12/09/25	$100,000	$0	$100,000	**$100,000** - Request to recognize funds that were received on December 16, 2025 from the City of Aurora based on a previously approved IGA. The City of Aurora contributed this money towards the development of the Douglas County Biochar and Waste Diversion Site specifically to purchase equipment and the starting and maintaining of the new facility. $100,000 of restricted fund balance will be used.
Solid Waste Disposal Fund - 32600	Transfer from R&B		$7,345,000	$7,345,000	$0	**$7,345,000** - Request to transfer savings from road projects to fund infrastructure and construction of Biochar facility.
TOTAL SOLID WASTE DISPOSAL FUND - 275			***$7,445,000***	***$7,345,000***	***$100,000***	

**** The new amended budget for the Solid Waste Fund is $10,268,142.***

TOTAL ALL FUNDS - 2026 SUPPLEMENTAL			***$11,756,809***	***$11,360,059***	***$396,750***	

Douglas County Government
2026 Amended Budget Rollforward

Funds	2026 Adopted Budget	#26-01 Amended (3/24/26)	#26-02 Amended (5/12/26)	#26-03 Amended (6/23/26)	#26-04 Amended (8/11/26)	#26-05 Amended	Total Amended Budget	% Change Adopted Budget
Revenues								
100 General	193,473,464		7,737,049	1,334,596	616,040		203,161,149	5.0%
200 Road & Bridge	68,004,400		222,822				68,227,222	0.3%
210 Human Services	62,579,929						62,579,929	0.0%
215 Developmental Disabilities	10,398,500						10,398,500	0.0%
217 DC Health Department	992,315			2,082,104			3,074,419	100.0%
220 Law Enforcement Authority	30,851,400			62,834	84,697		30,998,931	0.5%
221 Safety and Mental Health	7,912,049						7,912,049	100.0%
223 District Attorney JD23	2,087,533				200,000		2,287,533	
225 Infrastructure Fund	0						0	
230 Road Sales & Use Tax	49,495,080		1,509,494	4,896,716	3,094,559		58,995,849	19.2%
235 Transportation Infrastructure Sales & Use Tax	21,897,800		849,838				22,747,638	3.9%
240 Justice Center Sales & Use Tax	28,946,925				19,763		28,966,688	0.1%
245 Rueter-Hess Recreation	716,000						716,000	100.0%
250 Parks and Open Space Sales & Use Tax	20,042,909		595,000	20,000			20,657,909	3.1%
260 Conservation Trust	1,700,000						1,700,000	0.0%
265 Lincoln Station Sales Tax Improvement	50,000						50,000	0.0%
275 Waste Disposal	200,000		1,271,600		7,345,000		8,816,600	4308.3%
280 Woodmoor Mountain	41,590						41,590	0.0%
295 Rocky Mountain HIDTA	1,244,871		2,220,702				3,465,573	178.4%
296 American Rescue Plan Act (ARPA)	0	18,931,662					18,931,662	100.0%
297 Property Tax Relief	0						0	
330 Capital Expenditures	1,559,800						1,559,800	0.0%
350 LID Capital Construction	85,200						85,200	0.0%
390 Capital Replacement	0						0	0.0%
410 Debt Service	0						0	0.0%
620 Employee Benefits Self-Insurance	2,757,400						2,757,400	0.0%
630 Liability and Property Self-Insurance	4,663,700						4,663,700	0.0%
640 Medical Insurance Self-Insurance	35,536,083						35,536,083	0.0%
Total All Funds	**545,236,948**	**18,931,662**	**14,406,505**	**8,396,250**	**11,360,059**	**0**	**598,331,424**	**9.7%**

	2026 Adopted Budget	#26-01 Amended (3/24/26)	#26-02 Amended (5/12/26)	#26-03 Amended (6/23/26)	#26-04 Amended	#26-05 Amended	Adjustments	Total Amended Budget	% Change
Expenditures									
100 General	195,744,400	5,846,668	20,401,612	898,304	652,790			223,543,774	14.2%
200 Road & Bridge	84,034,627	3,526,920	2,269,213					89,830,760	6.9%
210 Human Services	66,594,132							66,594,132	0.0%
215 Developmental Disabilities	10,398,500			534,272				10,932,772	5.1%
217 DC Health Department	3,458,767			2,163,164				5,621,931	100.0%
220 Law Enforcement Authority	39,468,025	428,786		62,834	84,697			40,044,342	1.5%
221 Safety and Mental Health	9,555,395		316,833					9,872,228	3.3%
223 District Attorney JD23	16,928,303	30,000			200,000			17,158,303	1.4%
225 Infrastruce Fund	442,802		41,063					483,865	9.3%
230 Road Sales & Use Tax	93,698,671		10,386,954	5,164,240	3,094,559			112,344,424	19.9%
235 Transportation Infrastructure Sales & Use Tax	46,936,399		4,106,333					51,042,732	8.7%
240 Justice Center Sales & Use Tax	3,547,497	2,187,669	3,000,000		19,763			8,754,929	146.8%
245 Rueter-Hess Recreation	1,245,526	29,537	83,380					1,358,443	100.0%
250 Parks and Open Space Sales & Use Tax	23,285,711	1,003,280	10,045,020	194,050	260,000			34,788,061	49.4%
260 Conservation Trust	8,073,251		70,000					8,143,251	0.0%
265 Lincoln Station Sales Tax Improvement	50,000							50,000	0.0%
275 Waste Disposal	860,000	644,125	1,319,017		7,445,000			10,268,142	1094.0%
280 Woodmoor Mountain	48,310							48,310	0.0%
295 Rocky Mountain HIDTA	1,219,971		2,220,702					3,440,673	182.0%
296 American Rescue Plan Act (ARPA)	0	28,371,217						28,371,217	100.0%
297 Property Tax Relief	0							0	
330 Capital Expenditures	1,224,497	249,101						1,473,598	20.3%
350 LID Capital Construction	2,500	596,446						598,946	23857.8%
390 Capital Replacement	0							0	0.0%
410 Debt Service	0							0	0.0%
620 Employee Benefits Self-Insurance	2,757,400							2,757,400	0.0%
630 Liability and Property Self-Insurance	4,663,700	10,156						4,673,856	0.2%
640 Medical Insurance Self-Insurance	36,536,083							36,536,083	0.0%
Total All Funds	**650,774,467**	**42,923,905**	**54,260,127**	**9,016,864**	**11,756,809**	**0**		**768,732,172**	**18.1%**

Detailed explanations for each supplemental budget can be found at http://www.douglas.co.us/finance/ under the section titled "Budget Division".

General Fund (Fund 100)
Fund Summary

#		2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Adopted Budget	2026 Amended Budget
1	***Beginning Fund Balance***	**$ 51,413,343**	**$ 33,288,064**	**$ 61,630,742**	**$ 61,630,742**	**$ 36,546,502**	**$ 69,373,353**
	Revenues						
2	*Taxes*	$ 113,769,987	$ 139,056,500	$ 139,056,500	$ 137,989,761	$ 145,662,100	$ 145,662,100
3	*Licenses and Permits*	8,972,885	8,481,700	8,481,700	7,186,404	7,104,000	7,104,000
4	*Intergovernmental*	7,429,909	1,986,750	13,454,208	7,517,819	492,750	492,750
5	*Charges for Services*	29,242,934	26,294,425	26,791,825	30,652,888	30,466,964	30,466,964
6	*Fines and Forfeits*	181,520	156,200	180,111	212,827	197,800	197,800
7	*Earnings on Investments*	15,929,449	6,500,000	6,500,000	7,459,640	6,500,000	6,500,000
8	*Donations and Contributions*	506,245	260,000	260,000	321,604	260,000	260,000
9	*Other Revenues*	7,793,601	2,396,300	2,570,825	9,574,939	2,789,850	2,789,850
	Transfers In:						
10	*Capital Replacement Fund*	990,000	603,000	603,000	603,000	399,922	399,922
11	*Road & Bridge Fund*	107,000	440,821	440,821	440,821	466,825	466,825
12	*Transportation Fund*	500,000	500,000	500,000	500,000	500,000	500,000
13	*Justice Center Sales Tax Fund*	26,663,462	27,729,150	28,046,100	28,229,072	29,244,575	29,244,575
14	*Parks and Open Space Sales & Use Tax Fund*			1,679,009	1,676,009	0	0
15	*Road Sales Tax Fund-Engineering Svc*	750,000	750,000	750,000	750,000	750,000	750,000
16	*RMHIDTA*	24,900	24,900	24,900	24,900	24,900	24,900
17	*American Recovery Plan Act Fund*	0	0	830,000	830,000	0	0
18	*Property Tax Relief Fund*	0	0	48,609	48,609	0	0
19	*LID Capital Construction Fund*	894,000	85,000	85,000	85,000	85,000	85,000
20	*Medical Self-Insurance Fund*	0	2,000,000	2,000,000	2,000,000	0	0
21	*Total Transfers In*	*29,929,362*	*32,132,871*	*35,007,439*	*35,187,411*	*31,471,222*	*31,471,222*
22	*Supplemental Appropriation - #2 (5-12-26)*						*7,737,049*
23	*Supplemental Appropriation - #3 (6-23-26)*						*1,334,596*
24	*Supplemental Appropriation - #4 (8-11-26)*						*616,040*
25	***Total Revenues and Transfers In***	**$ 213,755,893**	**$ 217,264,746**	**$ 232,302,608**	**$ 236,103,292**	**$ 224,944,686**	**$ 234,632,371**
	Expenditures by Function						
26	*Personnel*	$ 125,326,367	$ 133,829,689	$ 137,713,110	$ 132,555,782	$ 135,842,837	$ 135,842,837
27	*Supplies*	7,887,968	7,638,134	8,041,893	7,430,860	7,602,096	7,602,096
28	*Controllable Assets*	407,675	1,180,378	717,963	583,244	1,182,578	1,182,578
29	*Purchased Services*	45,380,472	34,880,662	57,281,854	36,851,298	43,890,754	43,890,754
30	*Building Materials*	346	0	0	0	0	0
31	*Fixed Charges*	9,736,914	12,186,225	13,421,247	10,917,996	13,369,495	13,369,495
32	*Debt Service*	5,725,972	0	0	5,507,804	0	0
33	*Grants and Contributions*	2,355,684	986,470	1,592,784	907,251	786,656	786,656
34	*Intergovernmental Support*	592,929	603,548	606,668	556,844	603,548	603,548
35	*Interdepartmental Charges*	(11,547,502)	(11,494,167)	(11,494,167)	(11,601,809)	(11,203,564)	(11,203,564)
36	*Capital Outlay*	4,646,776	5,134,950	2,052,423	9,047,983	0	0
37	*Computer Equipment*	1,136,629	2,086,000	2,891,286	1,149,008	2,000,000	2,000,000
38	*Vehicle Replacements*	1,396,843	1,485,000	1,506,898	1,204,719	670,000	670,000
39	*Contingency*	0	2,000,000	610,148	0	1,000,000	1,000,000
	Transfers Out						
40	*To Law Enforcement Authority Fund*	2,923,400	7,774,019	7,774,019	7,774,019	8,380,417	8,380,417
41	*To Security and Mental Health Fund*	625,000	200,000	200,000	200,000	780,000	780,000
42	*To District Attorney Fund*	0	12,580,171	12,849,375	12,849,375	14,840,770	14,840,770
43	*To Capital Expenditures Fund*	88,000	0	3,435,000	3,435,000	0	0
44	*To Solid Waste Disposal Fund*	275,950	0	3,000,000	3,000,000	0	0
45	*To LID Capital Construction Fund*	0	0	0	0	0	0
46	*To Human Services Fund*	3,858,140	4,195,916	4,195,916	3,884,871	3,573,825	3,573,825
47	*To Medical Self-Insurance Fund*	2,500,000	0	0	0	1,000,000	1,000,000
48	*To Health Fund*	2,123,247	2,106,435	2,106,435	2,106,435	2,466,452	2,466,452
49	*Total Transfers Out*	*12,393,737*	*26,856,541*	*33,560,745*	*33,249,700*	*31,041,464*	*31,041,464*
50	*Encumbrances Re-appropriated (Supplemental #01-26)*						*5,846,668*
51	*Supplemental Appropriation - #2 (5-12-26)*						*20,401,612*
52	*Supplemental Appropriation - #3 (6-23-26)*						*898,304*
53	*Supplemental Appropriation - #4 (8-11-26)*						*652,790*
54	***Total Expenditures and Transfers Out***	**$ 205,440,810**	**$ 217,373,430**	**$ 248,502,852**	**$ 228,360,681**	**$ 226,785,864**	**$ 254,585,238**
55	*Change In Fund Balance*	8,315,083	(108,684)	(16,200,244)	7,742,611	(1,841,178)	(19,952,867)
56	***Ending Fund Balance***	**$ 59,728,426**	**$ 33,179,380**	**$ 45,430,498**	**$ 69,373,353**	**$ 34,705,324**	**$ 49,420,486**
	Fund Balance Detail						
57	*Non-spendable Fund Balance*	*$ 3,108,325*	*$ 4,281,147*	*$ 3,108,325*	*$ 4,714,674*	*$ 3,108,325*	*$ 4,714,674*
58	*Restricted Fund Balance*	*19,686,825*	*11,379,319*	*13,387,222*	*13,680,949*	*13,375,462*	*13,288,883*
59	*Committed Fund Balance*	*3,724,698*	*5,000,000*	*5,000,000*	*12,915,795*	*5,000,000*	*2,650,000*
60	*Assigned Fund Balance - Required Per Policy*	*7,696,913*	*8,425,722*	*6,689,054*	*8,924,366*	*6,689,054*	*7,083,188*
61	*Assigned Fund Balance - Carry Forward*	*4,723,045*	*0*	*0*	*9,091,890*	*0*	*100,000*
62	*Assigned Fund Balance - Initiatives*	*20,625,000*	*6,500,000*	*12,125,000*	*16,771,095*	*6,350,000*	*21,100,000*
63	*Unassigned Fund Balance Available*	*2,099,837*	*15,706*	*5,120,897*	*3,274,584*	*182,483*	*483,741*
64	*Unrealized Gains & Losses Adjustment*	*(1,936,216)*	*(2,422,514)*	*0*	*0*	*0*	*0*
65	***Ending Fund Balance***	**$ 59,728,426**	**$ 33,179,380**	**$ 45,430,498**	**$ 69,373,353**	**$ 34,705,324**	**$ 49,420,486**

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

		2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Adopted Budget	2026 Amended Budget
1	***Beginning Fund Balance***	**$ 7,645,303**	**$ 7,835,110**	**$ 8,457,982**	**$ 8,457,982**	**$ 7,776,358**	**$ 9,628,190**
	Revenues						
2	*Taxes*	$ 28,141,359	$ 27,987,600	$ 27,987,600	$ 27,877,432	$ 27,312,000	$ 27,312,000
3	*Intergovernmental*	65,858	0	89,000	84,561	0	0
4	*Charges for Services*	2,209,656	2,166,800	2,166,800	2,313,969	2,249,000	2,249,000
5	*Fines and Forfeits*	954,923	1,005,400	1,005,400	958,913	960,400	960,400
6	*Earnings on Investments*	630,059	400,000	400,000	627,427	300,000	300,000
7	*Donations and Contributions*						
8	*Miscellaneous Revenues*	4,681	0	7,301	64,794	0	0
9	*Other Financing Sources*	66,225	0	0	42,550	30,000	30,000
10	*Transfers In - General Fund*	2,923,400	7,774,019	7,774,019	7,774,019	8,380,417	8,380,417
11	*Supplemental Appropriation (#3 June 23, 2026)*						*62,834*
12	*Supplemental Appropriation (#4 August 11, 2026)*						*84,697*
13	***Total Revenues and Transfers In***	**$ 34,996,161**	**$ 39,333,819**	**$ 39,430,120**	**$ 39,743,664**	**$ 39,231,817**	**$ 39,379,348**
	Expenditures by Function						
14	*Personnel*	$ 27,773,772	$ 31,901,173	$ 31,895,673	$ 30,957,227	$ 33,263,610	$ 33,263,610
15	*Supplies*	637,908	831,100	884,231	770,670	611,450	611,450
16	*Controllable Assets*	48,218	104,400	123,705	149,294	40,000	40,000
17	*Purchased Services*	673,574	997,700	1,150,300	770,104	985,850	985,850
18	*Fixed Charges*	2,957,271	3,000,377	3,175,610	3,169,515	2,958,115	2,958,115
19	*Debt Service*	137,548	0	0	135,100	0	0
20	*Grants and Contributions*	2,245	60,000	60,100	60,114	0	0
21	*Capital Outlay*	1,952,946	2,495,100	2,779,236	2,561,433	1,509,000	1,509,000
22	*Contingency*	0	100,000	24,900	0	100,000	100,000
23	*Encumbrances Re-appropriated (Supplemental #01-26)*						*428,786*
24	*Supplemental Appropriation (#3 June 23, 2026)*						*62,834*
25	*Supplemental Appropriation (#4 August 11, 2026)*						*84,697*
26	***Total Expenditures and Transfers Out***	**$ 34,183,482**	**$ 39,489,850**	**$ 40,093,755**	**$ 38,573,456**	**$ 39,468,025**	**$ 40,044,342**
27	*Change In Fund Balance*	812,679	(156,031)	(663,635)	1,170,208	(236,208)	(664,994)
28	***Ending Fund Balance***	**$ 8,457,982**	**$ 7,679,079**	**$ 7,794,347**	**$ 9,628,190**	**$ 7,540,150**	**$ 8,963,196**
	Fund Balance Detail						
29	*Non-spendable Fund Balance*	$ 9,010	$ 17,392	$ 17,392	$ 26,959	$ 0	$ 26,959
30	*Restricted Fund Balance - Required per policy*	7,520,700	6,983,306	7,364,669	8,735,670	7,193,306	8,070,676
31	*Restricted Available - Available*	928,272	678,381	412,286	865,561	346,844	865,561
32	*Committed Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
33	***Ending Fund Balance***	**$ 8,457,982**	**$ 7,679,079**	**$ 7,794,347**	**$ 9,628,190**	**$ 7,540,150**	**$ 8,963,196**

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

#		2025 Adopted Budget	2025 Amended Actuals	2025 Estimated Actuals	2026 Adopted Budget	2026 Amended Budget
1	***Beginning Fund Balance***	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 165,147**
	Revenues					
2	*Intergovernmental*	$ 1,665,711	$ 2,183,321	$ 2,373,079	$ 1,987,533	$ 1,987,533
3	*Charges for Services*	53,500	53,500	0	100,000	100,000
4	*Fines & Forfeits*	0	0	186,422	0	0
5	*Earnings on Investments*	0	0	0	0	0
6	*Other Revenues*	0	0	21,696	0	0
7	Transfer-In General Fund	12,580,171	12,849,375	12,849,375	14,840,770	14,840,770
8	*Supplemental Appropriation (#4 August 11, 2026)*					200,000
9	*Total Revenues and Transfer In*	**$ 14,299,382**	**$ 15,086,196**	**$ 15,430,572**	**16,928,303**	**$ 17,128,303**
	Expenditures by Function					
10	*Personnel*	$ 13,889,682	$ 13,831,292	$ 13,926,927	$ 16,044,906	$ 16,044,906
11	*Supplies*	56,970	81,091	61,215	81,091	81,091
12	*Controllable Assets*	0	0	0	0	0
13	*Purchased Services*	278,480	819,865	918,649	599,802	599,802
14	*Fixed Charges*	19,250	79,137	72,201	57,504	57,504
15	*Interdepartmental Charges*	0	0	17,095	0	0
16	*Capital*	55,000	274,811	269,339	145,000	145,000
17	*Contingency*	0	0	0	0	0
18	*Encumbrances Re-appropriated (Supplemental #01-26)*					*30,000*
19	*Supplemental Appropriation (#4 August 11, 2026)*					*200,000*
20	***Total Expenditures and Transfers Out***	*$ 14,299,382*	*$ 15,086,196*	*$ 15,265,426*	*$ 16,928,303*	*$ 17,158,303*
21	*Change In Fund Balance*	*0*	*0*	*165,147*	*0*	*(30,000)*
22	***Ending Fund Balance***	**$ 0**	**$ 0**	**$ 165,147**	**$ 0**	**$ 135,147**
	Fund Balance Detail					
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	165,147	0	135,147
27	***Ending Fund Balance***	**$ 0**	**$ 0**	**$ 165,147**	**$ 0**	**$ 135,147**

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 Adopted Budget	2026 Amended Budget
1	***Beginning Fund Balance***	**$ 105,668,807**	**$ 96,605,934**	**$ 102,253,053**	**$ 102,253,053**	**$ 99,442,672**	**$ 110,560,995**
	Revenues						
2	*Taxes*	$ 42,681,098	$ 44,045,200	$ 44,367,700	$ 45,185,315	$ 45,995,080	$ 45,995,080
3	*Intergovernmental*	682,112	0	0	6,933,093	0	0
4	*Earnings on Investments*	3,679,814	2,200,000	2,200,000	4,049,871	3,500,000	3,500,000
5	*Other Revenues*	3,476,726	0	2,893,943	2,894,203	0	0
6	*Transfers In*	0	0	0	0	0	0
7	*Supplemental Appropriation - #2 (5-12-26)*						*1,509,494*
8	*Supplemental Appropriation - #3 (6-23-26)*						*4,896,716*
9	*Supplemental Appropriation - #4 (8-11-26)*						*3,094,559*
10	***Total Revenues and Transfers In***	**$ 50,519,750**	**$ 46,245,200**	**$ 49,461,643**	**$ 59,062,482**	**$ 49,495,080**	**$ 58,995,849**
	Expenditures by Function						
11	*Purchased Services*	2,660,058	2,820,000	8,229,380	4,992,612	4,260,562	4,260,562
12	*Intergovernmental Support*	30,702,928	27,515,732	27,514,892	21,642,966	21,243,117	21,243,117
13	*Interdepartmental Charges*	0	0	0	0	0	0
14	*Capital Projects/Re-Appropriation*	10,972,115	68,091,203	69,668,465	23,368,962	68,194,992	68,194,992
15	*Transfers Out:*						
16	To General Fund	750,000	750,000	750,000	750,000	750,000	750,000
17	To Infrastrure Fund	8,850,402	0	0	0	0	0
18	*Total Transfers Out*	*9,600,402*	*750,000*	*750,000*	*750,000*	*750,000*	*750,000*
19	*Supplemental Appropriation - #2 (5-12-26)*						*10,386,954*
20	*Supplemental Appropriation - #3 (6-23-26)*						*5,164,240*
21	*Supplemental Appropriation - #4 (8-11-26)*						*3,094,559*
22	***Total Expenditures and Transfers Out***	**$ 53,935,503**	**$ 99,176,935**	**$ 106,162,737**	**$ 50,754,541**	**$ 94,448,671**	**$ 113,094,424**
23	*Change In Fund Balance*	(3,415,754)	(52,931,735)	(56,701,094)	8,307,941	(44,953,591)	(54,098,575)
24	***Ending Fund Balance***	**$ 102,253,053**	**$ 43,674,199**	**$ 45,551,959**	**$ 110,560,995**	**$ 54,489,081**	**$ 56,462,420**
	Fund Balance Detail						
25	*Non-spendable Fund Balance*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
26	*Restricted Fund Balance - Required Per Policy*	*64,084,610*	*4,824,520*	*5,146,164*	*6,106,248*	*5,149,508*	*5,149,508*
27	*Restricted Fund Balance - Available*	*38,168,444*	*38,849,679*	*40,405,795*	*104,454,746*	*49,339,573*	*51,312,912*
28	*Committed Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
29	*Assigned Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
30	***Ending Fund Balance***	**$ 102,253,053**	**$ 43,674,199**	**$ 45,551,959**	**$ 110,560,995**	**$ 54,489,081**	**$ 56,462,420**

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 Adopted Budget	2026 Amended Budget
1	***Beginning Fund Balance***	**$ 21,602,586**	**$ 7,856,607**	**$ 16,514,220**	**$ 16,514,220**	**$ 9,561,392**	**$ 12,538,004**
	Revenues						
2	*Taxes*	$ 26,675,687	$ 27,528,250	$ 27,845,200	$ 28,240,822	$ 28,746,925	$ 28,746,925
3	*Intergovernmental*	0	0	0	0	0	0
4	*Charges for Services*	66,325	0	0	147,100	0	0
5	*Earnings on Investments*	561,262	300,000	300,000	384,320	200,000	200,000
6	*Other Revenues*	0	0	1,057,911	1,038,148	0	0
7	*Supplemental Appropriation #4-26 - (August 11, 2026)*						*19,763*
8	***Total Revenues and Transfers In***	**$ 27,303,274**	**$ 27,828,250**	**$ 29,203,111**	**$ 29,810,390**	**$ 28,946,925**	**$ 28,966,688**
	Expenditures by Function						
9	*Supplies*	$ 47,787	$ 0	$ 38,964	$ 54,471	$ 340,000	$ 340,000
10	*Controllable Assets*	39,393	1,071,200	64,778	16,978	843,700	843,700
11	*Purchased Services*	59,816	0	68,013	59,033	28,000	28,000
12	*Fixed Charges*	493,175	547,747	553,747	552,441	586,797	586,797
13	*Grants, Contributions, Indemnities*	0	0	0	0	0	0
14	*Debt Service (Lease Payment)*	0	0	0	0	0	0
15	*Intergovernmental Support*	5,788	12,000	9,742	5,918	10,000	10,000
16	*Interdepartmental Charges*	0	0	0	0	0	0
17	*Capital Outlay*	5,082,220	1,693,600	7,374,585	4,868,694	1,639,000	1,639,000
18	*Contingency*	0	100,000	10	0	100,000	100,000
19	*Transfers Out:*						
20	To General Fund	26,663,462	27,729,150	28,046,100	28,229,072	29,244,575	29,244,575
21	*Total Transfers Out*	*26,663,462*	*27,729,150*	*28,046,100*	*28,229,072*	*29,244,575*	*29,244,575*
22	*Encumbrances Re-appropriated (Supplemental #01-26)*						*2,187,669*
23	*Supplemental Appropriation #2-26 - (5-12-26)*						*3,000,000*
24	*Supplemental Appropriation #4-26 - (August 11, 2026)*						*19,763*
25	***Total Expenditures and Transfers Out***	**$ 32,391,640**	**$ 31,153,697**	**$ 36,155,939**	**$ 33,786,607**	**$ 32,792,072**	**$ 37,999,504**
26	*Change In Fund Balance*	(5,088,366)	(3,325,447)	(6,952,828)	(3,976,216)	(3,845,147)	(9,032,816)
27	***Ending Fund Balance***	**$ 16,514,220**	**$ 4,531,160**	**$ 9,561,392**	**$ 12,538,004**	**$ 5,716,245**	**$ 3,505,188**
	Fund Balance Detail						
28	*Non-spendable Fund Balance*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
29	*Restricted Fund Balance - Required Per Policy*	*4,690,611*	*3,277,312*	*3,277,312*	*2,597,317*	*2,352,284*	*3,277,312*
30	*Restricted Fund Balance - Initiatives*	*0*	*0*	*3,000,000*	*3,000,000*	*3,000,000*	*0*
31	*Restricted Fund Balance - Available*	*11,823,609*	*1,253,848*	*3,284,080*	*6,940,687*	*363,961*	*227,876*
32	*Committed Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
33	*Assigned Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
34	***Ending Fund Balance***	***$ 16,514,220***	***$ 4,531,160***	***$ 9,561,392***	***$ 12,538,004***	***$ 5,716,245***	***$ 3,505,188***

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 Adopted Budget	2026 Amended Budget
1	***Beginning Fund Balance***	**$ 49,512,339**	**$ 45,258,195**	**$ 55,751,331**	**$ 55,751,331**	**$ 52,558,168**	**$ 57,884,244**
	Revenues						
2	*Taxes*	$ 18,139,467	$ 18,719,209	$ 18,794,209	$ 19,203,759	$ 19,547,909	$ 19,547,909
3	*Intergovernmental*	6,434	0	896,633	293,538	0	0
4	*Charges for Services*	0	25,000	25,000	0	0	0
5	*Earnings on Investments*	3,003,252	400,000	2,900,000	3,154,251	400,000	400,000
6	*Other Revenues*	618,909	85,000	85,000	150,006	95,000	95,000
7	*Other Financing Sources*	0	0	0	439,835	0	0
8	*Transfer In*	0	0	0	0	0	0
9	*Supplemental Appropriation - #2 (5-12-26)*						*595,000*
10	*Supplemental Appropriation - #3 (6-23-26)*						*20,000*
11	***Total Revenues and Transfers In***	**$ 21,768,061**	**$ 19,229,209**	**$ 22,700,842**	**$ 23,241,389**	**$ 20,042,909**	**$ 20,657,909**
	Expenditures by Function						
12	*Personnel*	$ 1,942,358	$ 2,380,738	$ 2,422,920	$ 2,210,982	$ 2,355,416	$ 2,355,416
13	*Supplies*	164,221	423,330	265,680	167,260	423,330	423,330
14	*Controllable Assets*	36,168	0	0	4,339	0	0
15	*Purchased Services*	1,359,883	934,500	2,374,201	1,300,641	934,500	934,500
16	*Fixed Charges*	286,385	267,084	267,084	235,504	247,883	247,883
17	*Debt Service*		0	0	91,000	0	0
18	*Grants, Contributions, Indemnities*	5,500,000	0	9,050,000	8,478,072	10,250,000	10,250,000
19	*Intergovernmental Support*	4,332,072	3,748,842	3,833,842	4,607,152	3,914,582	3,914,582
20	*Capital Outlay*	1,483,296	0	7,211,446	1,963,378	4,695,000	4,695,000
21	*Vehicle Replacements*	174,687	0	123,081	124,140	365,000	365,000
22	*Contingency*	0	100,000	90,000	0	100,000	100,000
23	*Transfers Out:*						
24	*General Fund*	0	0	1,676,009	1,676,009	0	0
25	*Rueter Hess Recreation Area*	250,000	250,000	250,000	250,000	250,000	250,000
26	*Total Transfers Out*	*250,000*	*250,000*	*1,926,009*	*1,926,009*	*250,000*	*250,000*
27	*Encumbrances Re-appropriated (Supplemental #01-26)*						*1,003,280*
28	*Supplemental Appropriation - #2 (5-12-26)*						*10,045,020*
29	*Supplemental Appropriation - #3 (6-23-26)*						*194,050*
30	*Supplemental Appropriation - #4 (8-11-26)*						*260,000*
31	***Total Expenditures and Transfers Out***	**$ 15,529,069**	**$ 8,104,494**	**$ 27,564,263**	**$ 21,108,477**	**$ 23,535,711**	**$ 35,038,061**
32	*Change In Fund Balance*	6,238,992	11,124,715	(4,863,421)	2,132,913	(3,492,802)	(14,380,152)
33	***Ending Fund Balance***	**$ 55,751,331**	**$ 56,382,910**	**$ 50,887,910**	**$ 57,884,244**	**$ 49,065,366**	**$ 43,504,092**
	Fund Balance Detail						
34	*Non-spendable Fund Balance*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
35	*Restricted Fund Balance - Required Per Policy*	*2,416,228*	*875,449*	*1,016,373*	*4,454,490*	*887,571*	*987,899*
36	*Restricted Fund Balance - Available*	*53,335,103*	*55,507,461*	*49,871,537*	*53,429,754*	*48,177,795*	*42,516,193*
37	*Committed Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
38	*Assigned Fund Balance*	*0*	*0*	*0*	*0*	*0*	*0*
39	***Ending Fund Balance***	**$ 55,751,331**	**$ 56,382,910**	**$ 50,887,910**	**$ 57,884,244**	**$ 49,065,366**	**$ 43,504,092**

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

		2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Adopted Budget	2026 Amended Budget
1	***Beginning Fund Balance***	**$ 6,417**	**$ 157,095**	**$ 430,842**	**$ 430,842**	**$ 507,796**	**$ 1,252,823**
	Revenues						
2	*Taxes*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	*Intergovernmental*	0	0	0	100,000	0	0
4	*Charges for Services*	76,932	65,000	189,580	160,196	125,000	125,000
5	*Intergovernmental*	0	0	0	0	0	0
6	*Earnings on Investments*	0	0	0	0	0	0
7	*Other Revenues*	203,466	20,000	20,000	173,932	75,000	75,000
8	*Transfers In*						
9	Transfer In - General Fund	275,950	0	3,000,000	3,000,000	0	0
10	Transfer In - Road & Bridge	0	0	432,875	432,875	375,000	375,000
11	*Total Transfers In*	275,950	0	3,432,875	3,432,875	375,000	375,000
12	*Supplemental Appropriation - #2 (5-12-26)*						*1,271,600*
13	*Supplemental Appropriation - #4 (8-11-26)*						*7,345,000*
14	***Total Revenues and Transfers In***	**$ 556,348**	**$ 85,000**	**$ 3,642,455**	**$ 3,867,003**	**$ 575,000**	**$ 9,191,600**
	Expenditures by Function						
15	*Personnel*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
16	*Supplies*	0	0	0	0	0	0
17	*Purchased Services*	21,376	0	0	68,120	300,000	300,000
18	*Fixed Charges*	110,547	110,000	234,580	401,920	560,000	560,000
19	*Intergovernmental Support*	0	0	0	0	0	0
20	*Interdepartmental Charges*	0	0	0	0	0	0
21	*Capital Outlay*	0	0	3,432,875	2,574,983	0	0
22	*Contingency*	0	0	0	0	0	0
23	*Transfers Out - General Fund*	0	0	0	0	0	0
24	*Encumbrances Re-appropriated (Supplemental #01-26)*						*644,125*
25	*Supplemental Appropriation - #2 (5-12-26)*						*1,319,017*
26	*Supplemental Appropriation - #4 (8-11-26)*						*7,445,000*
27	***Total Expenditures and Transfers Out***	**$ 131,923**	**$ 110,000**	**$ 3,667,455**	**$ 3,045,022**	**$ 860,000**	**$ 10,268,142**
28	*Change In Fund Balance*	424,425	(25,000)	(25,000)	821,981	(285,000)	(1,076,542)
29	***Ending Fund Balance***	**$ 430,842**	**$ 132,095**	**$ 405,842**	**$ 1,252,823**	**$ 222,796**	**$ 176,281**
	Fund Balance Detail						
30	*Non-spendable Fund Balance*	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
31	*Restricted Fund Balance*	0	0	0	0	0	0
32	*Committed Fund Balance*	0	0	0	0	0	0
33	*Assigned Fund Balance*	*430,842*	*132,095*	*405,842*	*1,252,823*	*222,796*	*176,281*
34	***Ending Fund Balance***	***$ 430,842***	***$ 132,095***	***$ 405,842***	***$ 1,252,823***	***$ 222,796***	***$ 176,281***