

# Supplemental Appropriation - 2026 Budget Amendment

Resolution No. #02-26  
For Adoption on May 12, 2026



Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
<b>GENERAL FUND - 100</b>						
Community Services (Homelessness Initiatives - 16600)	Assigned Fund Balance		\$539,393	\$0	\$539,393 C	<b>\$539,393</b> - Assigned fund balance is requested to be carried forward into 2026 to continue supporting homelessness initiatives. These funds will provide ongoing program stability and allow the department to advance homelessness response efforts without interruption.
Community Development (DOJ - Byrne Discretionary - 802037)	Restricted Fund Balance	09/24/24	\$434,129	\$0	\$434,129 B	<b>\$434,129</b> - Restricted fund balance is requested to be carried forward into 2026 to support continued operations of the Homeless Engagement Assistance and Resource Team (HEART). This grant-funded program, covering September 1, 2024 through December 31, 2026, provides critical outreach and engagement services to individuals experiencing homelessness.
Community Development (Strong Communities Grant - 802036)	Assigned Fund Balance	08/27/24	\$1,006,984	\$1,037,815	(\$30,831) B	<b>\$1,006,984</b> - \$1,037,815 new revenues received from the Colorado Department of Local Affairs. The grant supports infrastructure expenses related to the Tall Tales Ranch (TTR) affordable housing project. TTR will provide 28 affordable units in Lone Tree for individuals with intellectual and developmental disabilities who earn less than 60% of the area median income. \$30,831 is being returned to the fund balance to replenish the amount the County advanced for the project prior to receiving the reimbursement revenues.
Water Initiative - (890020)	Unassigned Fund Balance	02/23/25	\$220,988	\$0	\$220,988 D	<b>\$220,988</b> - Unassigned fund balance is being requested to fulfill a Water Alternatives Program Fund request on behalf of the Consolidated Bell Mountain Metropolitan District (BMR). Funding will cover a portion of the engineering costs associated with water service connections.
Information Technology - (Software Maintenance - 18900)	Assigned Fund Balance		\$980,777	\$0	\$980,777 C	<b>\$980,777</b> - Assigned fund balance is requested for carryforward into 2026 to fund software maintenance costs essential to maintaining stable and secure IT operations across County departments.
Information Technology - (Technology Fund - 800900)	Assigned Fund Balance		\$5,752,154	\$0	\$5,752,154 C	<b>\$2,502,154</b> - Assigned fund balance is requested for carryforward into 2026 to support ongoing expenditures associated with countywide technology needs. <b>\$3,250,000</b> - Assigned fund balance is being appropriated as new funding for the Technology Fund for fiscal year 2026 <b>The total appropriation as requested is - \$5,752,154.</b>
Information Technology - (Technology Fund - 800900)	Assigned Fund Balance		\$1,500,000	\$0	\$1,500,000 D	<b>\$1,500,000</b> - Assigned fund balances is needed for the Microsoft Dynamics implementation. Project is expected to be implemented and go live in July 2026.
Information Technology - (IT Infrastructure - 802009)	Assigned Fund Balance		\$172,356	\$0	\$172,356 C	<b>\$172,356</b> - Assigned fund balance is being requested to be carried forward into 2026 for IT Infrastructure projects that span multiple years.
Facilities (County Emergency Preparedness - 19275)	Unassigned Fund Balance	03/03/26	\$40,000	\$0	\$40,000 D	<b>\$40,000</b> - Unassigned fund balance is requested to purchase wildfire vulnerability assessment software. This tool identifies fire pathways in wildland areas and potential entry points into developed communities, supporting proactive mitigation and emergency preparedness.
Facilities (County Fair - 55250)	New Revenues / Unassigned Fund Balance	03/03/26	\$566,000	\$526,000	\$40,000 D	<b>\$526,000</b> - New revenues from additional 2026 fair concert and rodeo events, along with \$40,000 of unassigned fund balance, total \$566,000 is being appropriated to support expanded fair activities.
Administration - (Energy Efficiency & Conservation Block Grant - 802035)	Assigned Fund Balance / New Revenues	02/24/24	\$63,383	\$241,260	(\$177,877) A/B	<b>\$63,383</b> - Assigned fund balance, and \$241,260 in new revenues (net of General Fund reimbursement needs) supports the County's Energy Efficiency and Conservation Equipment Rebate (EECBG) award. Funds will be used to purchase electric equipment and LED lighting upgrades at eight County facilities. The grant requires full project completion before reimbursement and runs through August 21, 2026.
Community Justice Services (Community Corrections Allocation - 861061)	New Revenues		\$94,181	\$94,181	\$0 A	<b>\$94,181</b> - New revenues to be received will fund the County's allocation for offenders placed in community corrections programs statewide. Funds will cover housing, supervision, rehabilitation, and related costs as authorized by the 23rd Judicial District Community Corrections Board.

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Community Services (Senior Council - 41300)	Assigned Fund Balance		\$12,472	\$0	\$12,472 C	<b>\$12,472</b> - Assigned fund balance is requested for carryforward into 2026 to support the operating expenditures of the Seniors' Council, including supplies, printing, advertising, meeting participation, and membership fees.
Community Services- (State Senior Services Grant -861001)	New Revenues	06/10/25	\$378,578	\$359,298	\$19,280 A/B	<b>\$378,578</b> - New revenues of \$359,298 are requested to continue providing community-based services to adults aged 60 and older through DRCOG's Area Agency on Aging. These services help older adults remain independent in their homes. Small fund balance adjustments support required County match. The performance period runs July 1, 2025 through June 30, 2026.
Community Services- (State Senior Services Grant -861001)	New Revenues	06/10/25	\$27,819	\$26,669	\$1,150 A/B	<b>\$27,819</b> - New revenues of \$26,669 via the Denver Regional Council of Governments (DRCOG) Amendment 2. The Area Agency on Aging (AAA) grant, is to provide services to adults age sixty and older that are identified as having the greatest social and economic needs. The funding is community based services that help older adults remain independent and continue to live in their homes rather than a more expensive institutional facility. \$1,150 is requested from fund balance for the County's cash match. Performance period of July 1, 2025 through June 30, 2026.
Community Services- (CDOT MMOV - Multi-Modal Option - 802039)	New Revenues	09/24/24	\$53,861	\$53,861	\$0 A	<b>\$53,861</b> - New revenues from CDOT will support mobility services for older adults, individuals with disabilities, and other vulnerable residents.
Community Services- (Homeless Resolution Prog 2024 - 802042)	Assigned Fund Balance	03/25/25	\$1,960	\$1,960	\$0 A	<b>\$1,960</b> - Assigned fund balance is requested to carry forward new revenues from the Homeless Resolution Program.
Parks - (Parks Maintenance - 51100)	Assigned Fund Balance	04/14/25	\$586,769	\$0	\$586,769 C	<b>\$250,000</b> - Assigned fund balance is requested to reinstall two ballfields at Highland Heritage Regional Park. The BOCC approved this expenditure in early 2025, but construction will not happen until Summer 2026.  An additional <b>\$336,769</b> of assigned fund balance is requested to be carried forward for the County's contribution toward constructing field lights at Castle View High School, approved by the BOCC on September 23, 2025. Total appropriation \$586,769.
Parks- (Park Maintenance - Cash-in-Lieu - 51125)	New Revenues/ Assigned Fund Balance		\$4,620,029	\$2,860,933	\$1,759,096 C	<b>\$4,620,029</b> - Assigned fund balance is being requested to be carried forward into 2026 for annual park maintenance. \$1,676,009 of cash-in-Lieu was transferred into the General Fund in November 2025, and \$599,405 of additional revenues received rolled into fund balance by year-end 2025. New revenues of \$2,860,933 have been received since budget adoption in 2026, and need spending authority prior to being spent.
Veterans Services - (Veterans Assistance Grant - 861018)	New Revenues	07/22/25	\$1,911	\$2,938	(\$1,027) A/B	<b>\$1,911</b> - New revenues of \$2,938 for FY25-26 support emergency financial assistance to veterans and their families. \$1,027 is being returned to fund balance due to the timing of expenditures and reimbursement schedules. The grant period is July 1, 2025 through June 30, 2026.
Sheriff - (Jail Based Behavior Incentives - 861051)	Assigned Fund Balance	06/14/22	\$31,647	\$0	\$31,647 B	<b>\$31,647</b> - Unassigned fund balance is requested to carry forward funds supporting inmate re-entry services, including mental health and substance use counseling.
Sheriff - (Sheriff Administration - 21100)	Assigned Fund Balance		\$175,000	\$0	\$175,000 C	<b>\$175,000</b> - Assigned fund balance is requested for the County's 50% cost-share to replace Search & Rescue's command post vehicle. The contribution was requested in the 2025 adopted budget.
Sheriff - (Emergency Management - 21700)	Unassigned Fund Balance	03/03/26	\$132,800	\$0	\$132,800 D	<b>\$132,800</b> - Unassigned fund balance is requested to support wildfire planning, mitigation, and response software.
Sheriff - (Emergency Services Unit - 21750)	Unassigned Fund Balance		\$27,719	\$0	\$27,719 D	<b>\$27,719</b> - Unassigned fund balance is requested to appropriate administrative reimbursements received from the Colorado Department of Fire Prevention and Control.

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Sheriff - (Major Crimes - 23150)	Unassigned Fund Balance		\$700	\$0	\$700 A	<b>\$700</b> – Revenues from the sale of unclaimed property is being requested to help offset the cost of additional training within the Major Crimes department. Due to budget limitations, there has not been the ability to send detectives to many training sessions, all of which would greatly benefit the agency. In addition, training opportunities are very expensive, and the additional revenues will enable more staff to receive additional classroom hours. Received new revenues of \$700 12/31/2025.
Sheriff - (Major Crimes - 23150)	Unassigned Fund Balance	04/14/26	\$150,000	\$0	\$150,000 D	<b>\$150,000</b> - Unassigned fund balance is requested to purchase Tranquility AI TimePilot. This software is an advanced analytical platform designed to enhance investigative capabilities by streamlining data analysis and improving decision-making efficiency.
Sheriff - (Animal Control - 55500)	Unassigned Fund Balance		\$15,900	\$0	\$15,900 D	<b>\$15,900</b> - Unassigned fund balance supports the 3% CPI adjustment to the Humane Society contract.
Sheriff - (SORT Team - 824100)	Unassigned Fund Balance		\$11,500	\$0	\$11,500 C	<b>\$11,500</b> - Unassigned fund balance is requested for additional out of state training for the SORT team.
Sheriff - (State Criminal Alien Assistance Program - SCAAP - 803072)	Assigned Fund Balance	03/12/24	\$325,745	\$0	\$325,745 C	<b>\$325,745</b> - Assigned fund balance is requested to carry forward federal funds to offset personnel costs for housing illegal aliens at the Detention Facility. The BOCC approved this grant award at the March 12, 2024 business meeting.
Sheriff - (Prison SSA - 803068)	Restricted Fund Balance		\$52,400	\$0	\$52,400 A/C	<b>\$52,400</b> - Restricted fund balance is requested to support jail-related equipment purchases in 2026.
Sheriff - (CO Strategic Wildfire Program - 890105)	New Revenues / Assigned Fund Balance	10/22/24	\$1,313,616	\$1,000,000	\$313,616 C	<b>\$1,313,616</b> - \$1,000,000 in new revenues will be received from the State of Colorado Forest Service. The program aims to perform wildfire mitigation with the scope of work includes DC Open Space - Schmidt Forest Restoration covering an estimated 120 acres and Jackson Creek Road Landowner collaboration covering an estimated 150 acres. \$313,616 from fund balance is requested.
Sheriff - (Forest To Faucets 3 Denver Water - 890106)	New Revenues	01/14/25	\$389,004	\$500,000	(\$110,996) A/B	<b>\$389,004</b> - \$500,000 in revenues will be received from Denver Water. The project provides funding to offset the treatment costs for private landowners in the Jackson & Garber Creek Forest Restoration and Watershed Protection Project. This project consists of an estimated 270 acres of treatment in dense mixed conifer forest which includes 120 acres on the Schmidt Open Space and 150 acres across private landowner parcels. \$110,996 is being returned to fund balance due to timing of reimbursements. The grant period runs from December 13, 2025 through May 31, 2029.
Sheriff (HB24-1430 Forest Restoration - 890107)	New Revenues	04/22/25	\$244,481	\$350,000	(\$105,519) A/B	<b>\$244,481</b> - New revenues of \$350,000 will be received from the State of Colorado. Funds will be utilized to implement a wildfire cost share program focusing on mitigation on private lands in and across communities and other strategic lands. \$105,519 is being returned to fund balance, due to timing of reimbursements. The grant period runs from March 31, 2025 through March 31, 2029.
Sheriff - (Violent Crimes Enterprise Task Force - 23395)	New Revenues		\$21,021	\$21,021	\$0 A	<b>\$21,021</b> - New revenues will be used to offset the overtime incurred while coordinating with local, state, and federal resources to conduct long-term, complex investigations of violent, gang related drug trafficking organizations. The grant period for this overtime is October 1, 2025 through September 30, 2026.
Sheriff - (First Task Force - 23175)	New Revenues		\$22,322	\$22,322	\$0 A	<b>\$22,322</b> - New revenues will be used to offset the overtime incurred while coordinating with the United States Secret Service. The grant period for this overtime is October 1, 2025 through September 30, 2026.
Sheriff (FBI Joint Terrorism Task Force - 23360)	New Revenues		\$22,322	\$22,322	\$0 A	<b>\$22,322</b> - New revenue will be used for overtime reimbursement to ensure that there is a robust capacity to deter, defeat, and respond vigorously to terrorism in the U.S. or against any U.S. interest. The cost reimbursement is for the period of October 1, 2025 through September 30, 2026.

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Sheriff - (FBI Child Exploitation and Human Trafficking Task Force - 23361)	New Revenues		\$22,322	\$22,322	\$0 A	<b>\$22,322</b> - New revenues will be used for overtime reimbursement as it relates to Denver Child Exploitation and Human Trafficking Task Force. The CEHTTF mission is to provide a rapid, proactive, and intelligence-driven investigative response to the sexual victimization of children, other crimes against children, and human trafficking within the FBI's jurisdiction; to identify and rescue victims of child exploitation and human trafficking; to reduce vulnerability of children and adults to sexual exploitation and abuse; to reduce the negative impact of domestic and international parental rights disputes; and to strengthen the capabilities of the FBI and federal, state, local, and international law enforcement through training, intelligence-sharing, technical support, and investigative assistance. The grant period for this overtime is October 1, 2025 through September 30, 2026.
Sheriff - (Front Range Drug Task Force - 23365)	New Revenues		\$19,475	\$19,475	\$0 A	<b>\$19,475</b> - New revenues will be used to offset the overtime incurred while attempting to control mid to high-level drug trafficking organizations at the regional, state, and national level. The overtime period is from October 1, 2025 through September 30, 2026.
Sheriff - (RAVEN Task Force - 23367)	New Revenues		\$20,737	\$20,737	\$0 A	<b>\$20,737</b> - New revenues will be used to offset the overtime incurred while coordinating with local, state, and federal resources to conduct long-term, complex investigations of violent, gang related drug trafficking organizations. Funding is based on a Federal fiscal year basis. The overtime period is from October 1, 2025 through September 30, 2026.
Sheriff - (Rocky Mountain Regional Computer Forensic Laboratory - RMRCL - 23370)	New Revenues		\$19,233	\$19,233	\$0 A	<b>\$19,233</b> - New revenues will be used for overtime reimbursements as it relates to performing digital forensic examinations of digital devices (computers, smart phones, and other connected tools). The overtime period is from October 1, 2025 through September 30, 2026.
Sheriff (Drug Enforcement Authority - DEA - 23380)	New Revenue		\$22,078	\$22,078	\$0 A	<b>\$22,078</b> - New revenues will be used for overtime reimbursement as it relates to the Drug Enforcement Administration (DEA) program. The DEA program incurred expenses as a result of its related activities as defined in the agreement between DEA and the Sheriff's Office. The DEA program is charged with the enforcement of the Controlled Substances Act as well as investigation of the highest level of domestic and international narcotics trafficking. The fiscal year for this overtime is October 1, 2025 through September 30, 2026.
Sheriff (FBI Safe Streets Fugitive Task Force - 23390)	New Revenues		\$16,917	\$16,917	\$0 A	<b>\$16,917</b> - New revenue will be used for overtime reimbursement to address street gang and drug-related violence through the establishment of FBI-sponsored, long-term, proactive task forces focusing on violent gangs, crimes of violence, and the apprehension of violent fugitives. The cost reimbursement is for the period is October 1, 2025 through September 30, 2026.
Sheriff - (DOLA Backcountry Search & Rescue 2025 - 803085)	New Revenues		\$52,039	\$52,039	\$0 A	<b>\$52,039</b> - New revenues received from the State of Colorado for the grant period ending June 30, 2027. Funds were approved to purchase backcountry search and rescue related equipment, training and services.
Sheriff - (Correctional Treatment 25-26 - 802046)	New Revenues	06/10/25	\$16,917	\$18,064	(\$1,147) A/B	<b>\$16,917</b> - \$18,064 new revenues have been awarded by the Correction Treatment Board (CTB) for the grant period of July 1, 2025 through June 30, 2026. These funds will be used to provide transportation, backpacks, recovery support items, housing, and educational materials for reintegration clients. \$1,147 of fund balance is being replenished.
Sheriff - (Gray & Black Marijuana Enforcement - 861062)	New Revenues	03/25/25	\$37,915	\$37,915	\$0 A	<b>\$37,915</b> - New revenues to be spent on the costs associated with the investigation and prosecution (including large-scale operations, organized crimes, and operations that divert marijuana outside of Colorado) of unlicensed marijuana cultivation or distribution operations conducted in violation of state law. Grant period expires May 31, 2026.
Sheriff - (Jail Based Behavioral Health Program 25-26 - 802045)	New Revenues	06/10/25	\$118,383	\$387,689	(\$269,306) A/B	<b>\$118,383</b> - \$387,689 new revenues to be received from the Office of Behavioral Health. This amendment #6 was approved and accepted by the BOCC on June 10, 2025. The program budget is allocated to provide mental health counseling, substance abuse counseling, competency enhancement, and re-entry services for qualifying inmates released from the Douglas County Detention Facility. The funding for this award is from July 2025, through June 2026. \$269,306 of fund balance is being replenished due to timing of reimbursements.
Sheriff - (CSV Vin Verification - 800592)	Assigned Fund Balance		\$65,675	\$0	\$65,675 C	<b>\$65,675</b> - Assigned fund balance is requested to be carried forward into 2026 for VIN inspection fees collected in 2025.

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<b>TOTAL GENERAL FUND</b>			<b>\$20,401,612</b>	<b>\$7,737,049</b>	<b>\$12,664,563</b>	
					\$7,737,049	<b>A New Revenues</b>
					(\$210,497)	<b>B Prior Year Fund Balance - Grant Related</b>
					\$10,746,953	<b>C Prior Year Fund Balance - Rollover of Unencumbered Funds</b>
					\$2,127,407	<b>D Prior Year Fund Balance - New Initiatives</b>
					<b>\$20,400,912</b>	

\* The new amended budget for the General Fund is \$253,034,144

### ROAD AND BRIDGE FUND - 200

Public Works (Snow and Ice Removal - 31500)	New Revenues		\$222,822	\$222,822	\$0	<b>\$222,822</b> - New Revenues reflects payments received from the City of Lone Tree under the existing Intergovernmental Agreement (IGA) for snow removal services. The contracted service period runs from September 1, 2025 through May 31, 2026, and this amount represents the associated new revenue recognized for those services.
CIP - (Stormwater Priority Projects - 800506)	Committed Fund Balance		\$946,391	\$0	\$946,391	<b>\$946,391</b> - During preparation of the 2026 annual budget, outstanding capital improvement projects were analyzed to estimate anticipated unspent funds for the final quarter of 2025 (October–December). Those projected unspent amounts were built into the adopted 2026 budget. However, several projects progressed more slowly than expected in 2025, resulting in less actual spending than assumed, meaning too little budget was carried forward into 2026. This supplemental request moves \$946,391 into the 2026 Road & Bridge Fund appropriations and reduces fund balance accordingly; ensuring adequate budget is available to complete the projects.
Public Works (Fund Administration - 31000)	Unassigned Fund Balance		\$1,100,000	\$0	\$1,100,000	<b>\$1,100,000</b> - Unassigned fund balance is being transferred to Solid Waste Disposal Fund 275 to support development of the new Biochar and Green Waste Facility. The transfer ensures sufficient resources are in place for project initiation and early-phase expenditures.

### TOTAL ROAD & BRIDGE FUND

**\$2,269,213      \$222,822      \$2,046,391**

\* The new amended budget for the Road & Bridge Fund is \$90,672,585.

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### SCHOOL SAFETY AND SECURITY FUND - 221

Safety and Mental Health -803021	Assigned Fund Balance	05/13/19	\$316,833	\$0	\$316,833	<b>\$316,833</b> - Assigned fund balance is being requested to be carried forward into fiscal 2026. This amount is the unspent portion of the \$10M that was allocated by the BOCC for school safety and mental health initiatives throughout the Douglas County School District.
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#### TOTAL SCHOOL SAFETY AND SECURITY FUND

**\$316,833      \$0      \$316,833**

\* The new amended budget for the School Safety and Security Fund is \$9,872,228.

### INFRASTRUCTURE FUND - 225

CIP - (Relocate W I25 Frontage Road - 801203)	Committed Fund Balance		\$41,063	\$0	\$41,063	<b>\$41,063</b> - During preparation of the 2026 annual budget, outstanding capital improvement projects were analyzed to estimate anticipated unspent funds for the final quarter of 2025 (October–December). Those projected unspent amounts were built into the adopted 2026 budget. However, the project listed progressed more slowly than expected in 2025, resulting in less actual spending than assumed, - meaning too little budget was carried forward into 2026. This supplemental request moves \$41,063 into the 2026 Infrastructure Fund appropriations and reduces fund balance accordingly; ensuring adequate budget is available to complete the project.
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#### TOTAL INFRASTRUCTURE FUND - 225

**\$41,063      \$0      \$41,063**

\* The new amended budget for the Infrastructure Fund is \$483,865.

### ROAD SALES & USE TAX FUND - 230

CIP - (Waterton Road -800267)	New Revenues		\$991,508	\$991,508	\$0	<b>\$991,508</b> - New revenues received from developer construction advances contributing toward the Waterton Road project. These funds will be applied directly to Waterton Road Improvements.
CIP - (US 85 Plum Creek PD -800455)	New Revenues		\$220,734	\$220,734	\$0	<b>\$220,734</b> - New revenues reflects new construction developer advance revenues that must be recognized to continue supporting current and future phases of the US 85 Improvement Capital Improvement Project (CIP). The US 85 improvement effort began in 2022 and is a multi-year transportation project expected to require construction funding through approximately 2035.
CIP - (Contracted Maintenance -800117)	Committed Fund Balance		\$208,946	\$0	\$208,946	<b>\$8,877,460</b> - During preparation of the 2026 annual budget, outstanding capital improvement projects were analyzed to estimate anticipated unspent funds for the final quarter of 2025 (October–December). Those projected unspent amounts were built into the adopted 2026 budget. However, several projects progressed more slowly than expected in 2025, resulting in less actual spending than assumed, meaning too little budget was carried forward into 2026. This supplemental request moves \$946,391 into the 2026 Road Sales & Use Tax Fund appropriations and reduces fund balance accordingly; ensuring adequate budget is available to complete the projects.
CIP - (Hilltop Road Reata-Singing Hill -800156)	Committed Fund Balance		\$1,880,527	\$0	\$1,880,527	
CIP - (County Line / CO to Phillips -800461)	Committed Fund Balance		\$6,787,987	\$0	\$6,787,987	
CIP - (County Line / CO to Phillips -800461)	New Revenues	07/08/25	\$297,252	\$297,252	\$0	<b>\$297,252</b> - New revenues received from CDOT for reimbursement the County Line Road widening project.

#### TOTAL ROAD SALES & USE TAX FUND

**\$10,386,954      \$1,509,494      \$8,877,460**

\* The new amended budget for the Road Sales & Use Tax Fund is \$104,835,625.

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### TRANSPORTATION FUND - 235

CIP - (C-470 Trail over University - 801507)	Assigned Fund Balance		\$170,409	\$0	\$170,409	<b>\$3,256,495</b> - During preparation of the 2026 annual budget, outstanding capital improvement projects were analyzed to estimate anticipated unspent funds for the final quarter of 2025 (October–December). Those projected unspent amounts were built into the adopted 2026 budget. However, several projects progressed more slowly than expected in 2025, resulting in less actual spending than assumed, meaning too little budget was carried forward into 2026.
CIP - (Hilltop/Singing Hills - 801514)	Assigned Fund Balance		\$3,086,086	\$0	\$3,086,086	
CIP - (C-470 Trail over University - 801507)	New Revenues	12/10/24	\$849,838	\$849,838	\$0	<b>\$849,838</b> - New revenues received from CDOT for reimbursement the C-470 Trail over University pedestrian bridge.

#### TOTAL TRANSPORTATION FUND

**\$4,106,333      \$849,838      \$3,256,495**

\* The new amended budget for the Transportation Fund is \$51,542,732.

### JUSTICE CENTER SALES & USE TAX FUND - 240

JC - (EVOG Facility - 870055)	Restricted Fund Balance	10/27/25	\$3,000,000	\$0	\$3,000,000	<p><b>\$3,000,000</b> - Restricted fund balance is being appropriated to design and construct a new facility that will support year-round Aerial Fire Suppression Operations. This facility will serve as the permanent home for the County's Helitack Program.</p> <p>In addition to addressing the current vulnerabilities of the existing helibase property, this investment represents the first phase in developing the Regional Joint Public Safety Training Complex.</p>
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#### TOTAL JUSTICE CENTER SALES & USE TAX FUND

**\$3,000,000      \$0      \$3,000,000**

\* The new amended budget for the Justice Center Sales & Use Tax Fund is \$37,979,741.

### RUETER-HESS RECREATION AREA FUND - 245

Trailhead Plan & Construction - 850902	Restricted Fund Balance		\$33,380	\$0	\$33,380	<b>\$33,380</b> - Restricted fund balance is requested to be carried forward into 2026 to support trailhead planning and construction activities at the Rueter-Hess Recreation Area.
Entrance Improvements - 850903	Restricted Fund Balance		\$50,000	\$0	\$50,000	<b>\$50,000</b> - Restricted fund balance is requested to recognize revenues received in 2025 from Parker Water & Sanitation for planned entrance improvements at the Rueter-Hess Recreation Area.

#### TOTAL RUETER-HESS RECREATION AREA FUND

**\$83,380      \$0      \$83,380**

\* The amended budget for the Rueter-Hess Recreation Area Fund is \$1,358,443

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Resolution No. #02-26

For Adoption on May 12, 2026



Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
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### OPEN SPACE SALES & USE TAX FUND- 250

Historic Resources - (Spring Valley - 807018)	Restricted Fund Balance	09/10/24	\$119,992	\$0	\$119,992	<b>\$119,992</b> - Restricted fund balance is being requested for the contract with Deep Roots Craftsmen to stabilize the Spring Valley Schoolhouse. This contingency amount rolled into the fund balance at year-end 2025. BOCC approved contract on 9/10/24.
Historic Resources - (Miksch-Helmer Cabin - 807016)	Restricted Fund Balance	09/10/24	\$23,386	\$0	\$23,386	<b>\$23,386</b> - Restricted fund balance is being requested for the contract with Empire Carpentry LLC to rehabilitate the Miksch-Helmer Cabin. The contingency amount rolled into the fund balance at year-end 2025. BOCC approved contract on 9/10/24.
Historic Resources - (Greenland Post Office - 807023)	Restricted Fund Balance	07/22/25	\$224,009	\$168,006	\$56,003	<b>\$168,006</b> - Revenues from the History Colorado State Historical Fund are being used to support restoration work on the Greenland Post Office. A total of \$56,003 in fund balance is requested to provide the County's required cash-match contribution. BOCC approved contract on 7/22/25.
Historic Resources - (Rockshelter - 807015)	Restricted Fund Balance	09/10/24	\$10,010	\$0	\$10,010	<b>\$10,010</b> - Restricted fund balance is being requested for data analysis, final reporting and trial consultation for the Rockshelter site. The budget rolled into the fund balance at year-end 2025. BOCC approved contract on 9/10/24.
Historic Resources - (Bayou Gulch Historic Preservation - 807022)	New Revenues	01/27/26	\$312,494	\$249,994	\$62,500	<b>\$312,494</b> - New revenue totaling \$249,994 from the History Colorado State Historical Fund, supported by a \$62,500 cash match from Douglas County. The project will fund archaeological excavation, stabilization efforts, and site stewardship activities at site 5DA.265.
Parks (High Line Canal Trail - 850813)	Restricted Fund Balance	01/13/26	\$450,000	\$0	\$450,000	<b>\$450,000</b> - Restricted fund balance is being appropriated for the construction of the High Line Canal Origins Trailhead.
Parks (High Line Canal Trail - 850813)	Restricted Fund Balance		\$10,000	\$0	\$10,000	<b>\$10,000</b> - Restricted fund balance is being appropriated for the County's annual contribution to the High Line Canal Conservancy.
Parks (Zebulon Park Project - 850844)	Restricted Fund Balance	10/14/25	\$4,891,129	\$0	\$4,891,129	<b>\$4,891,129</b> - Restricted fund balance is being requested to continue the design and construction of the Zebulon project phase I.
Open Space (FRWRM Program SB23-214 - 861063)	Restricted Fund Balance	04/23/24	\$354,000	\$177,000	\$177,000	<b>\$354,000</b> - New revenues of \$177,000 with a like amount in a Douglas County cash match will be received for two projects totaling 150 acres at the Sandstone Ranch Open Space (SROS). This funding allows Douglas County to increase the scope and scale of forest management activities, protecting values at risk from the number one identified natural hazard in Douglas County. Grant period is April 1, 2024 through April 1, 2028.
Open Space (CO Strategic Wildfire Match - 861066)	Restricted Fund Balance	08/12/25	\$150,000	\$0	\$150,000	<b>\$150,000</b> - Restricted fund balance is being requested for the on-going matching contribution to the Colorado Strategic Wildfire Program to preform wildfire mitigation.
Open Space Acquisitions (Wildcat Regional Park - 850805)	Restricted Fund Balance	10/14/25	\$3,500,000	\$0	\$3,500,000	<b>\$3,500,000</b> - Restricted fund balance from Open Space Trails and Acquisitions is being appropriated for the construction of a trail at the Wildcat Regional Park and Highlands Ranch Open Space Conservation Area.

**TOTAL OPEN SPACE SALES & USE TAX FUND** **\$10,045,020**    **\$595,000**    **\$9,450,020**

\* The new amended budget for the Parks and Open Space Sales & Use Tax Fund is \$34,334,011

### CONSERVATION TRUST FUND - 260

Parks (Highland Heritage Regional Park - 800600)	Restricted Fund Balance		\$70,000	\$0	\$70,000	<b>\$70,000</b> - Restricted fund balance is requested to be carried forward into 2026 to support planned playground and restroom improvements at Highlands Heritage Park.
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**TOTAL CONSERVATION TRUST FUND** **\$70,000**    **\$0**    **\$70,000**

\* The new amended budget for the Conservation Trust Fund is \$8,143,251

## Supplemental Appropriation - 2026 Budget Amendment

Resolution No. #02-26

For Adoption on May 12, 2026



Department (Division)	Source of Funding	Briefing Date to BOCC	Requested Expenditure Amount	New Revenue Received	Use of Fund Balance	Description / Nature of Expenditure
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### SOLID WASTE DISPOSAL FUND - 275

Public Works (Solid Waste Disposal - 32500)	Transfer-In from General Fund		\$171,600	\$171,600	\$0	\$171,600 - Is being transferred from the General Fund for the ongoing costs associated with solid waste disposal.
Public Works (Biochar - 870079)	Assigned Fund Balance		\$47,417	\$0	\$47,417	\$47,417 - Assigned fund balance in the amount of \$47,417 is requested to be carried forward into 2026 to support ongoing Biochar development activities.
Public Works ( Biochar - 32600)	Transfer-In from Road & Bridge		\$1,100,000	\$1,100,000	\$0	\$1,100,000 - New revenues via a transfer from the Road & Bridge Fund is requested to support costs associated with the new Biochar and Green Waste facility.

**TOTAL SOLID WASTE DISPOSAL FUND** **\$1,319,017**   **\$1,271,600**   **\$47,417**

\* The new amended budget for the Solid Waste Disposal Fund is \$2,823,142.

### RM HIGH INTENSITY DRUG TRAFFIC AREA FUND - 295

RMHIDTA (Management and Coordination - 861300)	New Revenue		\$665,597	\$665,597	\$0 A	\$665,597 - New revenues via the roll forward of unspent program dollars from fiscal year 2024 and 2025.
RMHIDTA (Intelligence Support - 861305)	New Revenue		\$954,512	\$954,512	\$0 A	\$954,512 - New revenues via the roll forward of unspent program dollars from fiscal year 2024 and 2025.
RMHIDTA (Front Range Task Force - 861320)	New Revenue		\$28,175	\$28,175	\$0 A	\$28,175 - New revenues via the roll forward of unspent program dollars from fiscal year 2024 and 2025.
RMHIDTA (Training - 861350)	New Revenue		\$572,418	\$572,418	\$0 A	\$572,418 - New revenues via the roll forward of unspent program dollars from fiscal year 2024 and 2025.

**TOTAL RM HIGH INTENSITY DRUG TRAFFIC FUND** **\$2,220,702**   **\$2,220,702**   **\$0**

\* The new amended budget for the Rocky Mountain High Intensity Drug Traffic Area Fund is \$3,465,573.

**TOTAL ALL FUNDS - 2025 SUPPLEMENTAL** **\$54,260,127**   **\$14,406,505**   **\$39,853,622**

**Douglas County Government**  
**2026 Amended Budget Rollforward**

Funds	2026 Adopted Budget	#26-01 Amended (3/24/26)	#26-02 Amended (4/28/26)	#26-03 Amended	#26-04 Amended	#26-05 Amended	Total Amended Budget	% Change Adopted Budget	
<b>Revenues</b>									
100 General	193,473,464		7,737,049				201,210,513	4.0%	
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						992,315	100.0%	
220 Law Enforcement Authority	30,851,400						30,851,400	0.0%	
221 Safety and Mental Health	7,912,049						7,912,049	100.0%	
223 District Attorney JD23	2,087,533						2,087,533		
225 Infrastructure Fund	0						0		
230 Road Sales & Use Tax	49,495,080		1,509,494				51,004,574	3.0%	
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						28,946,925	0.0%	
245 Rueter-Hess Recreation	716,000						716,000	100.0%	
250 Parks and Open Space Sales & Use Tax	20,042,909		595,000				20,637,909	3.0%	
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				1,471,600	635.8%	
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%	
<b>Total All Funds</b>	<b>545,236,948</b>	<b>18,931,662</b>	<b>14,406,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>578,575,115</b>	<b>6.1%</b>	
<b>Expenditures</b>									
	2026 Adopted Budget	#26-01 Amended (3/24/26)	#26-02 Amended	#26-03 Amended	#26-04 Amended	#26-05 Amended	Adjustments	Total Amended Budget	% Change
100 General	195,744,400	5,846,668	20,401,612					221,992,680	13.4%
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							10,398,500	0.0%
217 DC Health Department	3,458,767							3,458,767	100.0%
220 Law Enforcement Authority	39,468,025	428,786						39,896,811	1.1%
221 Safety and Mental Health	9,555,395		316,833					9,872,228	3.3%
223 District Attorney JD23	16,928,303	30,000						16,958,303	0.2%
225 Infrastruce Fund	442,802		41,063					483,865	9.3%
230 Road Sales & Use Tax	93,698,671		10,386,954					104,085,625	11.1%
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					8,735,166	146.2%
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					34,334,011	47.4%
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					2,823,142	228.3%
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%
<b>Total All Funds</b>	<b>650,774,467</b>	<b>42,923,905</b>	<b>54,260,127</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>747,958,499</b>	<b>14.9%</b>	

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	2025	2025	2025	2026	2026
	Audited Actuals	Adopted Budget	Amended Budget	Estimated Actuals	Adopted Budget	Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$ 51,413,343</b>	<b>\$ 33,288,064</b>	<b>\$ 61,630,742</b>	<b>\$ 61,630,742</b>	<b>\$ 36,546,502</b>	<b>\$ 69,373,353</b>
<b>Revenues</b>						
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
<b>Transfers In:</b>						
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
<b>23 Total Revenues and Transfers In</b>	<b>\$ 213,755,893</b>	<b>\$ 217,264,746</b>	<b>\$ 232,302,608</b>	<b>\$ 236,103,292</b>	<b>\$ 224,944,686</b>	<b>\$ 232,681,735</b>
<b>Expenditures by Function</b>						
24 Personnel	\$ 125,326,367	\$ 133,829,689	\$ 137,713,110	\$ 132,555,782	\$ 135,842,837	\$ 135,842,837
25 Supplies	7,887,968	7,638,134	8,041,893	7,430,860	7,602,096	7,602,096
26 Controllable Assets	407,675	1,180,378	717,963	583,244	1,182,578	1,182,578
27 Purchased Services	45,380,472	34,880,662	57,281,854	36,851,298	43,890,754	43,890,754
28 Building Materials	346	0	0	0	0	0
29 Fixed Charges	9,736,914	12,186,225	13,421,247	10,917,996	13,369,495	13,369,495
30 Debt Service	5,725,972	0	0	5,507,804	0	0
31 Grants and Contributions	2,355,684	986,470	1,592,784	907,251	786,656	786,656
32 Intergovernmental Support	592,929	603,548	606,668	556,844	603,548	603,548
33 Interdepartmental Charges	(11,547,502)	(11,494,167)	(11,494,167)	(11,601,809)	(11,203,564)	(11,203,564)
34 Capital Outlay	4,646,776	5,134,950	2,052,423	9,047,983	0	0
35 Computer Equipment	1,136,629	2,086,000	2,891,286	1,149,008	2,000,000	2,000,000
36 Vehicle Replacements	1,396,843	1,485,000	1,506,898	1,204,719	670,000	670,000
37 Contingency	0	2,000,000	610,148	0	1,000,000	1,000,000
<b>Transfers Out</b>						
38 To Law Enforcement Authority Fund	2,923,400	7,774,019	7,774,019	7,774,019	8,380,417	8,380,417
39 To Security and Mental Health Fund	625,000	200,000	200,000	200,000	780,000	780,000
40 To District Attorney Fund	0	12,580,171	12,849,375	12,849,375	14,840,770	14,840,770
41 To Capital Expenditures Fund	88,000	0	3,435,000	3,435,000	0	0
42 To Solid Waste Disposal Fund	275,950	0	3,000,000	3,000,000	0	0
43 To LID Capital Construction Fund	0	0	0	0	0	0
44 To Human Services Fund	3,858,140	4,195,916	4,195,916	3,884,871	3,573,825	3,573,825
45 To Medical Self-Insurance Fund	2,500,000	0	0	0	1,000,000	1,000,000
46 To Health Fund	2,123,247	2,106,435	2,106,435	2,106,435	2,466,452	2,466,452
47 Total Transfers Out	12,393,737	26,856,541	33,560,745	33,249,700	31,041,464	31,041,464
48 Encumbrances Re-appropriated (Supplemental #01-26)						5,846,668
49 Supplemental Appropriation - #2 (5-12-26)						20,401,612
<b>50 Total Expenditures and Transfers Out</b>	<b>\$ 205,440,810</b>	<b>\$ 217,373,430</b>	<b>\$ 248,502,852</b>	<b>\$ 228,360,681</b>	<b>\$ 226,785,864</b>	<b>\$ 253,034,144</b>
51 Change in Fund Balance	8,315,083	(108,684)	(16,200,244)	7,742,611	(1,841,178)	(20,352,409)
<b>52 Ending Fund Balance</b>	<b>\$ 59,728,426</b>	<b>\$ 33,179,380</b>	<b>\$ 45,430,498</b>	<b>\$ 69,373,353</b>	<b>\$ 34,705,324</b>	<b>\$ 49,020,944</b>
<b>Fund Balance Detail</b>						
53 Non-spendable Fund Balance	\$ 3,108,325	\$ 4,281,147	\$ 3,108,325	\$ 4,714,674	\$ 3,108,325	\$ 4,714,674
54 Restricted Fund Balance	19,686,825	11,379,319	13,387,222	13,680,949	13,375,462	13,288,883
55 Committed Fund Balance	3,724,698	5,000,000	5,000,000	12,915,795	5,000,000	2,612,613
56 Assigned Fund Balance - Required Per Policy	7,696,913	8,425,722	6,689,054	8,924,366	6,689,054	7,083,188
57 Assigned Fund Balance - Carry Forward	4,723,045	0	0	9,091,890	0	100,000
58 Assigned Fund Balance - Initiatives	20,625,000	6,500,000	12,125,000	16,771,095	6,350,000	20,600,000
59 Unassigned Fund Balance Available	2,099,837	15,706	5,120,897	3,274,584	182,483	621,586
60 Unrealized Gains & Losses Adjustment	(1,936,216)	(2,422,514)	0	0	0	0
<b>61 Ending Fund Balance</b>	<b>\$ 59,728,426</b>	<b>\$ 33,179,380</b>	<b>\$ 45,430,498</b>	<b>\$ 69,373,353</b>	<b>\$ 34,705,324</b>	<b>\$ 49,020,944</b>

Douglas County Government  
Road and Bridge Fund (Fund 200)

Fund Summary

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Adopted Budget	2026 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$ 36,970,336</b>	<b>\$ 26,188,606</b>	<b>\$ 35,278,428</b>	<b>\$ 35,278,428</b>	<b>\$ 29,971,144</b>	<b>\$ 37,152,508</b>
<b>Revenues</b>						
2 Taxes	\$ 54,040,895	\$ 53,977,000	\$ 53,977,000	\$ 54,169,684	\$ 53,946,800	\$ 53,946,800
3 Licenses and Permits	1,165,802	899,500	899,500	1,386,858	1,105,100	1,105,100
4 Intergovernmental	13,342,578	12,260,000	12,335,477	13,368,523	12,600,000	12,600,000
5 Charges for Services	3,500	1,500	1,500	2,000	1,500	1,500
6 Earnings on Investments	0	0	0	0	0	0
7 Donations and Contributions	0	0	0	0	0	0
8 Other Revenues	288,110	130,000	731,017	1,001,705	351,000	351,000
9 Supplemental Appropriation - #2 (5-12-26)						222,822
<b>10 Total Revenues and Transfers In</b>	<b>\$ 68,840,885</b>	<b>\$ 67,268,000</b>	<b>\$ 67,944,494</b>	<b>\$ 69,928,770</b>	<b>\$ 68,004,400</b>	<b>\$ 68,227,222</b>
<b>Expenditures by Function</b>						
11 Personnel	\$ 14,115,966	\$ 15,090,384	\$ 14,962,644	\$ 14,790,856	\$ 15,336,721	\$ 15,336,721
12 Supplies	944,899	2,405,686	2,143,580	1,064,012	2,551,186	2,551,186
13 Controllable Assets	66,014	77,600	82,822	66,223	27,600	27,600
14 Purchased Services	3,128,939	1,608,180	3,941,635	3,512,096	2,209,078	2,209,078
15 Building Materials	6,101,677	6,207,331	5,941,792	5,745,030	6,207,331	6,207,331
16 Fixed Charges	4,395,974	7,236,707	4,541,582	4,303,518	5,060,581	5,060,581
17 Grants and Contributions	682,265	100,000	100,500	659,787	100,000	100,000
18 Intergovernmental Support	8,812,046	9,429,516	9,995,262	9,575,762	9,215,726	9,215,726
19 Equipment Replacements/New	3,969,260	1,275,000	1,615,956	483,446	1,645,000	1,645,000
20 Pavement Management	22,246,636	22,140,730	20,864,170	16,912,258	25,596,402	25,596,402
21 Engineering Storm Drainage	0	6,186,264	7,491,816	0	0	0
22 Capital Projects/Re-appropriation	5,962,116	7,730,301	13,726,169	8,606,442	15,585,002	15,585,002
23 Contingency	0	500,000	500,000	0	500,000	500,000
24 Transfers Out:						
25 To General Fund	107,000	440,821	440,821	440,821	466,825	466,825
26 To Local Improvement (LID) Fund	0	0	1,461,565	1,461,565	0	0
27 To Solid Waste Disposal Fund	0	0	432,875	432,875	375,000	375,000
28 Total Transfers Out	107,000	440,821	2,335,261	2,335,261	841,825	841,825
29 Encumbrances Re-appropriated (Supplemental #01-26)						3,526,920
30 Supplemental Appropriation - #2 (5-12-26)						2,269,213
<b>31 Total Expenditures and Transfers Out</b>	<b>\$ 70,532,792</b>	<b>\$ 80,428,520</b>	<b>\$ 88,243,190</b>	<b>\$ 68,054,690</b>	<b>\$ 84,876,452</b>	<b>\$ 90,672,585</b>
32 Change In Fund Balance	(1,691,907)	(13,160,520)	(20,298,696)	1,874,080	(16,872,052)	(22,445,363)
<b>33 Ending Fund Balance</b>	<b>\$ 35,278,428</b>	<b>\$ 13,028,086</b>	<b>\$ 14,979,733</b>	<b>\$ 37,152,508</b>	<b>\$ 13,099,092</b>	<b>\$ 14,707,145</b>
<b>Fund Balance Detail</b>						
34 Non-spendable Fund Balance	\$ 2,738,970	\$ 3,172,732	\$ 2,738,970	\$ 2,074,506	\$ 2,738,970	\$ 2,074,506
35 Restricted Fund Balance	0	0	0	0	0	0
36 Committed Fund Balance	8,955,981	0	0	4,228,273	0	750,000
37 Committed Fund Balance - Required per Policy	9,127,776	8,661,629	9,127,776	9,442,037	9,127,776	9,442,037
38 Committed fund Balance - Initiatives	1,000,000	1,000,000	1,000,000	2,000,000	1,000,000	1,000,000
39 Committed Fund Balance - Available	13,455,701	193,725	2,112,987	19,407,692	232,346	1,440,602
<b>40 Ending Fund Balance</b>	<b>\$ 35,278,428</b>	<b>\$ 13,028,086</b>	<b>\$ 14,979,733</b>	<b>\$ 37,152,508</b>	<b>\$ 13,099,092</b>	<b>\$ 14,707,145</b>

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Adopted Budget	2026 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$ 2,166,929</b>	<b>\$ 1,357,900</b>	<b>\$ 2,575,144</b>	<b>\$ 2,575,144</b>	<b>\$ 2,316,394</b>	<b>\$ 2,768,596</b>
<b><u>Revenues</u></b>						
2 Taxes	\$ 4,240,348	\$ 4,368,200	\$ 4,368,200	\$ 4,335,777	\$ 4,325,800	\$ 4,325,800
3 Licenses and Permits	0	0	0	0	0	0
4 Intergovernmental	3,925,188	3,455,400	3,455,400	3,533,457	3,586,249	3,586,249
5 Charges for Services	0	0	0	0	0	0
6 Fines and Forfeits	0	0	0	0	0	0
7 Earnings on Investments	0	0	0	0	0	0
8 Other Revenues	5,100	0	0	0	0	0
9 Other Financing Sources	0	0	0	0	0	0
10 Transfer In - General Fund	625,000	200,000	200,000	200,000	780,000	780,000
11 Recommended New Requests - Ongoing						0
<b>12 Total Revenues and Transfers In</b>	<b>\$ 8,795,636</b>	<b>\$ 8,023,600</b>	<b>\$ 8,023,600</b>	<b>\$ 8,069,234</b>	<b>\$ 8,692,049</b>	<b>\$ 8,692,049</b>
<b><u>Expenditures by Function</u></b>						
13 Personnel	\$ 6,453,784	\$ 7,273,689	\$ 7,257,689	\$ 7,074,743	\$ 7,641,568	\$ 7,641,568
14 Supplies	97,274	134,700	148,365	98,308	175,400	175,400
15 Controllable Assets	79,682	4,400	4,400	3,700	4,400	4,400
16 Purchased Services	185,336	340,000	340,000	304,326	348,370	348,370
17 Fixed Charges	113,687	127,855	165,719	165,008	135,657	135,657
18 Debt Service	120,759	0	0	0	0	0
19 Grants, Contributions	0	0	0	0	0	0
20 Intergovernmental Support	242,374	0	507,454	190,622	830,000	830,000
21 Capital Outlay	1,094,524	0	53,538	39,076	370,000	370,000
22 Contingency	0	50,000	0	0	50,000	50,000
23 Supplemental Appropriation - #2 (5-12-26)						316,833
<b>24 Total Expenditures and Transfers Out</b>	<b>\$ 8,387,421</b>	<b>\$ 7,930,644</b>	<b>\$ 8,477,165</b>	<b>\$ 7,875,781</b>	<b>\$ 9,555,395</b>	<b>\$ 9,872,228</b>
25 Change In Fund Balance	408,215	92,956	(453,565)	193,452	(863,346)	(1,180,179)
<b>26 Ending Fund Balance</b>	<b>\$ 2,575,144</b>	<b>\$ 1,450,856</b>	<b>\$ 2,121,579</b>	<b>\$ 2,768,596</b>	<b>\$ 1,453,048</b>	<b>\$ 1,588,417</b>
<b><u>Fund Balance Detail</u></b>						
27 Non-spendable Fund Balance	\$ 0	\$ 18,500	\$ 18,500	\$ 24,200	\$ 0	\$ 24,200
28 Committed Fund Balance - Required Per Policy	838,252	888,064	942,363	1,747,017	1,301,022	1,332,705
29 Committed Fund Balance - Available	1,736,892	544,292	1,160,716	997,379	152,026	231,512
<b>30 Ending Fund Balance</b>	<b>\$ 2,575,144</b>	<b>\$ 1,450,856</b>	<b>\$ 2,121,579</b>	<b>\$ 2,768,596</b>	<b>\$ 1,453,048</b>	<b>\$ 1,588,417</b>

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Adopted Budget	2026 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$ 13,956,609</b>	<b>\$ 416,637</b>	<b>\$ 3,762,959</b>	<b>\$ 3,762,959</b>	<b>\$ 442,802</b>	<b>\$ 483,865</b>
<b><u>Revenues</u></b>						
2 Taxes	\$ 0	\$ 0	\$ 0	\$ (2)	\$ 0	\$ 0
3 Licenses and Permits	0	0	0	0	0	0
4 Intergovernmental	3,450,000	0	0	0	0	0
5 Charges for Services	0	0	0	0	0	0
6 Fines and Forfeits	0	0	0	0	0	0
7 Earnings on Investments	0	0	0	0	0	0
8 Donations and Contributions	0	0	0	0	0	0
9 Other Revenues	0	0	0	0	0	0
10 Transfers In	0	0	0	0	0	0
<b>11 Total Revenues and Transfers In</b>	<b>\$ 3,450,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (2)</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Expenditures by Function</u></b>						
12 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13 Supplies	0	0	0	0	0	0
14 Purchased Services	1,141	2,551	26,309	0	0	0
15 Fixed Charges	0	0	0	0	0	0
16 Grants and Contributions	0	0	0	0	0	0
17 Intergovernmental Support Svcs.	144,743	220,000	3,670,000	3,279,092	0	0
18 Interdepartmental Charges	0	0	0	0	0	0
19 Capital Projects/Re-Appropriation	135,499	194,086	66,650	0	442,802	442,802
20 Contingency	0	0	0	0	0	0
21 Transfers Out - Infrastructure Fund	13,362,267	0	0	0	0	0
22 Supplemental Appropriation #2-26 (5-12-26)						41,063
<b>23 Total Expenditures and Transfers Out</b>	<b>\$ 13,643,650</b>	<b>\$ 416,637</b>	<b>\$ 3,762,959</b>	<b>\$ 3,279,092</b>	<b>\$ 442,802</b>	<b>\$ 483,865</b>
24 Change In Fund Balance	(10,193,650)	(416,637)	(3,762,959)	(3,279,094)	(442,802)	(483,865)
<b>25 Ending Fund Balance</b>	<b>\$ 3,762,959</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 483,865</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Fund Balance Detail</u></b>						
26 Nonspendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
27 Restricted Fund Balance	0	0	0	0	0	0
28 Committed Fund Balance	3,762,959	0	0	483,865	0	0
29 Assigned Fund Balance	0	0	0	0	0	0
<b>30 Ending Fund Balance</b>	<b>\$ 3,762,959</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 483,865</b>	<b>\$ 0</b>	<b>\$ 0</b>

**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 <b>Beginning Fund Balance</b>	\$ 105,668,807	\$ 96,605,934	\$ 102,253,053	\$ 102,253,053	\$ 99,442,672	\$ 110,560,995
<b>Revenues</b>						
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 <b>Total Revenues and Transfers In</b>	<b>\$ 50,519,750</b>	<b>\$ 46,245,200</b>	<b>\$ 49,461,643</b>	<b>\$ 59,062,482</b>	<b>\$ 49,495,080</b>	<b>\$ 51,004,574</b>
<b>Expenditures by Function</b>						
9 Purchased Services	2,660,058	2,820,000	8,229,380	4,992,612	4,260,562	4,260,562
10 Intergovernmental Support	30,702,928	27,515,732	27,514,892	21,642,966	21,243,117	21,243,117
11 Interdepartmental Charges	0	0	0	0	0	0
12 Capital Projects/Re-Appropriation	10,972,115	68,091,203	69,668,465	23,368,962	68,194,992	68,194,992
13 Transfers Out:						
14 To General Fund	750,000	750,000	750,000	750,000	750,000	750,000
15 To Infrastructure Fund	8,850,402	0	0	0	0	0
16 Total Transfers Out	<u>9,600,402</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>
17 Supplemental Appropriation - #2 (5-12-26)						10,386,954
18 <b>Total Expenditures and Transfers Out</b>	<b>\$ 53,935,503</b>	<b>\$ 99,176,935</b>	<b>\$ 106,162,737</b>	<b>\$ 50,754,541</b>	<b>\$ 94,448,671</b>	<b>\$ 104,835,625</b>
19 Change In Fund Balance	(3,415,754)	(52,931,735)	(56,701,094)	8,307,941	(44,953,591)	(53,831,051)
20 <b>Ending Fund Balance</b>	<b>\$ 102,253,053</b>	<b>\$ 43,674,199</b>	<b>\$ 45,551,959</b>	<b>\$ 110,560,995</b>	<b>\$ 54,489,081</b>	<b>\$ 56,729,944</b>
<b>Fund Balance Detail</b>						
21 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Restricted Fund Balance - Required Per Policy	64,084,610	4,824,520	5,146,164	6,106,248	5,149,508	5,149,508
23 Restricted Fund Balance - Available	38,168,444	38,849,679	40,405,795	104,454,746	49,339,573	51,580,436
24 Committed Fund Balance	0	0	0	0	0	0
25 Assigned Fund Balance	0	0	0	0	0	0
26 <b>Ending Fund Balance</b>	<b>\$ 102,253,053</b>	<b>\$ 43,674,199</b>	<b>\$ 45,551,959</b>	<b>\$ 110,560,995</b>	<b>\$ 54,489,081</b>	<b>\$ 56,729,944</b>

**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 Adopted Budget	2026 Amended Budget
<b>1 Beginning Fund Balance</b>	\$ 37,294,937	\$ 34,561,751	\$ 40,055,910	\$ 40,055,910	\$ 35,325,738	\$ 37,676,958
<b><u>Revenues</u></b>						
2 Taxes	\$ 19,206,494	\$ 19,820,400	\$ 19,820,400	\$ 20,333,397	\$ 20,697,800	\$ 20,697,800
3 Intergovernmental	4,256,425	0	4,290,400	2,945,062	0	0
4 Earnings on Investments	1,621,882	600,000	600,000	1,358,714	1,200,000	1,200,000
5 Other Revenues	0	0	0	5,058	0	0
6 Transfers In	22,212,669	0	0	0	0	0
7 Supplemental Appropriation - #2 (5-12-26)						849,838
<b>8 Total Revenues and Transfers In</b>	<b>\$ 47,297,470</b>	<b>\$ 20,420,400</b>	<b>\$ 24,710,800</b>	<b>\$ 24,642,232</b>	<b>\$ 21,897,800</b>	<b>\$ 22,747,638</b>
<b><u>Expenditures by Function</u></b>						
9 Personnel	\$0	\$0	\$0	\$0	\$0	\$0
10 Supplies	0	0	0	0	0	0
11 Controllable Assets	0	0	0	0	0	0
12 Purchased Services	443,353	1,000,000	1,221,894	381,313	779,237	779,237
13 Building Materials	0	0	0	0	0	0
14 Fixed Charges	0	0	0	0	0	0
15 Debt Issuance	0	0	0	0	0	0
16 Grants, Contributions, Indemnities	0	0	0	0	0	0
17 Intergovernmental Support	43,593,144	3,200,000	25,568,399	21,552,395	20,898,270	20,898,270
18 Interdepartmental Charges	0	0	0	0	0	0
19 Capital Projects / Re-Appropriation	0	40,828,159	27,919,524	4,587,475	25,258,892	25,258,892
20 Contingency	0	0	0	0	0	0
21 Transfer Out - General Fund	500,000	500,000	500,000	500,000	500,000	500,000
22 Supplemental Appropriation - #2 (5-12-26)						4,106,333
<b>23 Total Expenditures and Transfers Out</b>	<b>\$ 44,536,497</b>	<b>\$ 45,528,159</b>	<b>\$ 55,209,817</b>	<b>\$ 27,021,184</b>	<b>\$ 47,436,399</b>	<b>\$ 51,542,732</b>
24 Change In Fund Balance	2,760,973	(25,107,759)	(30,499,017)	(2,378,952)	(25,538,599)	(28,795,094)
<b>25 Ending Fund Balance</b>	<b>\$ 40,055,910</b>	<b>\$ 9,453,992</b>	<b>\$ 9,556,893</b>	<b>\$ 37,676,958</b>	<b>\$ 9,787,139</b>	<b>\$ 8,881,864</b>
<b><u>Fund Balance Detail</u></b>						
26 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
27 Restricted Fund Balance - Required Per Policy	279,600	200,000	279,600	25,738,599	200,000	279,600
28 Restricted Fund Balance - Available	39,776,310	9,253,992	9,277,293	11,938,359	9,587,139	8,602,264
29 Committed Fund Balance	0	0	0	0	0	0
30 Assigned Fund Balance	0	0	0	0	0	0
<b>31 Ending Fund Balance</b>	<b>\$ 40,055,910</b>	<b>\$ 9,453,992</b>	<b>\$ 9,556,893</b>	<b>\$ 37,676,958</b>	<b>\$ 9,787,139</b>	<b>\$ 8,881,864</b>

**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
<b>1 Beginning Fund Balance</b>	\$ 21,602,586	\$ 7,856,607	\$ 16,514,220	\$ 16,514,220	\$ 9,561,392	\$ 12,538,004
<b><u>Revenues</u></b>						
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
<b>7 Total Revenues and Transfers In</b>	<b>\$ 27,303,274</b>	<b>\$ 27,828,250</b>	<b>\$ 29,203,111</b>	<b>\$ 29,810,390</b>	<b>\$ 28,946,925</b>	<b>\$ 28,946,925</b>
<b><u>Expenditures by Function</u></b>						
8 Supplies	\$ 47,787	\$ 0	\$ 38,964	\$ 54,471	\$ 340,000	\$ 340,000
9 Controllable Assets	39,393	1,071,200	64,778	16,978	843,700	843,700
10 Purchased Services	59,816	0	68,013	59,033	28,000	28,000
11 Fixed Charges	493,175	547,747	553,747	552,441	586,797	586,797
12 Grants, Contributions, Indemnities	0	0	0	0	0	0
13 Debt Service (Lease Payment)	0	0	0	0	0	0
14 Intergovernmental Support	5,788	12,000	9,742	5,918	10,000	10,000
15 Interdepartmental Charges	0	0	0	0	0	0
16 Capital Outlay	5,082,220	1,693,600	7,374,585	4,868,694	1,639,000	1,639,000
17 Contingency	0	100,000	10	0	100,000	100,000
18 Transfers Out:						
19 To General Fund	26,663,462	27,729,150	28,046,100	28,229,072	29,244,575	29,244,575
20 Total Transfers Out	26,663,462	27,729,150	28,046,100	28,229,072	29,244,575	29,244,575
21 Encumbrances Re-appropriated (Supplemental #01-26)						2,187,669
22 Supplemental Appropriation #2-26 - (5-12-26)						3,000,000
<b>23 Total Expenditures and Transfers Out</b>	<b>\$ 32,391,640</b>	<b>\$ 31,153,697</b>	<b>\$ 36,155,939</b>	<b>\$ 33,786,607</b>	<b>\$ 32,792,072</b>	<b>\$ 37,979,741</b>
24 Change In Fund Balance	(5,088,366)	(3,325,447)	(6,952,828)	(3,976,216)	(3,845,147)	(9,032,816)
<b>25 Ending Fund Balance</b>	<b>\$ 16,514,220</b>	<b>\$ 4,531,160</b>	<b>\$ 9,561,392</b>	<b>\$ 12,538,004</b>	<b>\$ 5,716,245</b>	<b>\$ 3,505,188</b>
<b><u>Fund Balance Detail</u></b>						
26 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
27 Restricted Fund Balance - Required Per Policy	4,690,611	3,277,312	3,277,312	2,597,317	2,352,284	3,277,312
28 Restricted Fund Balance - Initiatives	0	0	3,000,000	3,000,000	3,000,000	0
29 Restricted Fund Balance - Available	11,823,609	1,253,848	3,284,080	6,940,687	363,961	227,876
30 Committed Fund Balance	0	0	0	0	0	0
31 Assigned Fund Balance	0	0	0	0	0	0
<b>32 Ending Fund Balance</b>	<b>\$ 16,514,220</b>	<b>\$ 4,531,160</b>	<b>\$ 9,561,392</b>	<b>\$ 12,538,004</b>	<b>\$ 5,716,245</b>	<b>\$ 3,505,188</b>

**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 Adopted Budget	2026 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$ 2,313,518</b>	<b>\$ 1,932,545</b>	<b>\$ 2,567,163</b>	<b>\$ 2,567,163</b>	<b>\$ 2,113,993</b>	<b>\$ 2,671,238</b>
<b><u>Revenues</u></b>						
2 Intergovernmental	\$ 620,000	\$ 620,000	\$ 620,000	\$ 846,539	\$ 620,000	\$ 620,000
3 Charges for Services	52,687	32,000	32,000	58,087	46,000	46,000
4 Earnings on Investments	96,843	50,000	50,000	108,700	50,000	50,000
5 Other Revenues	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
<b>7 Total Revenues and Transfers In</b>	<b><u>\$ 1,019,530</u></b>	<b><u>\$ 952,000</u></b>	<b><u>\$ 952,000</u></b>	<b><u>\$ 1,263,326</u></b>	<b><u>\$ 966,000</u></b>	<b><u>\$ 966,000</u></b>
<b><u>Expenditures by Function</u></b>						
8 Personnel	\$ 623,985	\$ 656,315	\$ 621,315	\$ 544,068	\$ 601,911	\$ 601,911
9 Supplies	35,575	5,600	20,600	17,646	33,100	33,100
10 Controllable Assets	3,762	0	5,000	6,797	4,000	4,000
11 Purchased Services	46,546	60,000	317,719	27,513	28,000	28,000
12 Building Materials	0	0	0	0	1,000	1,000
13 Fixed Charges	37,217	44,020	44,020	27,743	19,515	19,515
14 Intergovernmental Support	0	0	0	0	0	0
15 Capital	18,800	368,000	635,281	535,484	508,000	508,000
16 Contingency	0	50,000	50,000	0	50,000	50,000
17 Encumbrances Re-appropriated (Supplemental #01-26)						29,537
18 Supplemental Appropriation - #2 (5-12-26)						83,380
<b>19 Total Expenditures and Transfers Out</b>	<b><u>\$ 765,885</u></b>	<b><u>\$ 1,183,935</u></b>	<b><u>\$ 1,693,935</u></b>	<b><u>\$ 1,159,251</u></b>	<b><u>\$ 1,245,526</u></b>	<b><u>\$ 1,358,443</u></b>
20 Change In Fund Balance	253,645	(231,935)	(741,935)	104,075	(279,526)	(392,443)
<b>21 Ending Fund Balance</b>	<b><u>\$ 2,567,163</u></b>	<b><u>\$ 1,700,610</u></b>	<b><u>\$ 1,825,228</u></b>	<b><u>\$ 2,671,238</u></b>	<b><u>\$ 1,834,467</u></b>	<b><u>\$ 2,278,795</u></b>
<b><u>Fund Balance Detail</u></b>						
22 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
23 Restricted Fund Balance - Required Per Policy	81,000	81,000	81,000	92,327	81,000	81,000
24 Restricted Fund Balance - Available	2,486,163	1,619,610	1,744,228	2,578,911	1,753,467	2,197,795
25 Committed Fund Balance	0	0	0	0	0	0
26 Assigned Fund Balance	0	0	0	0	0	0
<b>27 Ending Fund Balance</b>	<b><u>\$ 2,567,163</u></b>	<b><u>\$ 1,700,610</u></b>	<b><u>\$ 1,825,228</u></b>	<b><u>\$ 2,671,238</u></b>	<b><u>\$ 1,834,467</u></b>	<b><u>\$ 2,278,795</u></b>

**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
<b>1 Beginning Fund Balance</b>	<b>\$ 49,512,339</b>	<b>\$ 45,258,195</b>	<b>\$ 55,751,331</b>	<b>\$ 55,751,331</b>	<b>\$ 52,558,168</b>	<b>\$ 57,884,244</b>
<b><u>Revenues</u></b>						
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 Transfer In	0	0	0	0	0	0
8 Supplemental Appropriation - #2 (5-12-26)						595,000
<b>9 Total Revenues and Transfers In</b>	<b>\$ 21,768,061</b>	<b>\$ 19,229,209</b>	<b>\$ 22,700,842</b>	<b>\$ 22,824,458</b>	<b>\$ 20,042,909</b>	<b>\$ 20,637,909</b>
<b><u>Expenditures by Function</u></b>						
10 Personnel	\$ 1,942,358	\$ 2,380,738	\$ 2,422,920	\$ 2,210,982	\$ 2,355,416	\$ 2,355,416
11 Supplies	164,221	423,330	265,680	167,260	423,330	423,330
12 Controllable Assets	36,168	0	0	4,339	0	0
13 Purchased Services	1,359,883	934,500	2,374,201	1,300,641	934,500	934,500
14 Fixed Charges	286,385	267,084	267,084	326,504	247,883	247,883
15 Grants, Contributions, Indemnities	5,500,000	0	9,050,000	8,478,072	10,250,000	10,250,000
16 Intergovernmental Support	4,332,072	3,748,842	3,833,842	4,607,152	3,914,582	3,914,582
17 Capital Outlay	1,483,296	0	7,211,446	1,546,447	4,695,000	4,695,000
18 Vehicle Replacements	174,687	0	123,081	124,140	365,000	365,000
19 Contingency	0	100,000	90,000	0	100,000	100,000
20 Transfers Out:						
21 General Fund	0	0	1,676,009	1,676,009	0	0
22 Rueter Hess Recreation Area	250,000	250,000	250,000	250,000	250,000	250,000
23 Total Transfers Out	250,000	250,000	1,926,009	1,926,009	250,000	250,000
24 Encumbrances Re-appropriated (Supplemental #01-26)						1,003,280
25 Supplemental Appropriation - #2 (5-12-26)						10,045,020
<b>26 Total Expenditures and Transfers Out</b>	<b>\$ 15,529,069</b>	<b>\$ 8,104,494</b>	<b>\$ 27,564,263</b>	<b>\$ 20,691,546</b>	<b>\$ 23,535,711</b>	<b>\$ 34,584,011</b>
27 Change In Fund Balance	6,238,992	11,124,715	(4,863,421)	2,132,913	(3,492,802)	(13,946,102)
<b>28 Ending Fund Balance</b>	<b>\$ 55,751,331</b>	<b>\$ 56,382,910</b>	<b>\$ 50,887,910</b>	<b>\$ 57,884,244</b>	<b>\$ 49,065,366</b>	<b>\$ 43,938,142</b>
<b><u>Fund Balance Detail</u></b>						
29 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
30 Restricted Fund Balance - Required Per Policy	2,416,228	875,449	1,016,373	4,454,490	887,571	987,899
31 Restricted Fund Balance - Available	53,335,103	55,507,461	49,871,537	53,429,754	48,177,795	42,950,243
32 Committed Fund Balance	0	0	0	0	0	0
33 Assigned Fund Balance	0	0	0	0	0	0
<b>34 Ending Fund Balance</b>	<b>\$ 55,751,331</b>	<b>\$ 56,382,910</b>	<b>\$ 50,887,910</b>	<b>\$ 57,884,244</b>	<b>\$ 49,065,366</b>	<b>\$ 43,938,142</b>

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Adopted Budget	2026 Amended Budget
<b>1 Beginning Fund Balance</b>	<b>\$ 4,640,716</b>	<b>\$ 3,250,391</b>	<b>\$ 6,448,755</b>	<b>\$ 6,448,755</b>	<b>\$ 6,773,251</b>	<b>\$ 6,885,282</b>
<b><u>Revenues</u></b>						
2 Intergovernmental	\$ 1,644,156	\$ 1,600,000	\$ 1,600,000	\$ 1,606,870	\$ 1,600,000	\$ 1,600,000
3 Earnings on Investments	208,626	100,000	100,000	245,162	100,000	100,000
4 Other Revenues	0	0	0	0	0	0
<b>5 Total Revenues and Transfers In</b>	<b>\$ 1,852,782</b>	<b>\$ 1,700,000</b>	<b>\$ 1,700,000</b>	<b>\$ 1,852,032</b>	<b>\$ 1,700,000</b>	<b>\$ 1,700,000</b>
<b><u>Expenditures by Function</u></b>						
6 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
7 Supplies	0	0	0	0	0	0
8 Controllable Assets	0	0	0	0	60,000	60,000
9 Purchased Services	721	0	0	0	750,000	750,000
10 Fixed Charges	0	0	0	0	0	0
11 Grants, Contributions, Indemnities	0	0	0	0	0	0
12 Intergovernmental Support	0	0	0	0	0	0
<i>Capital Outlay:</i>						
13 Highlands Heritage Regional Park	0	2,750,000	1,735,800	0	5,963,251	5,963,251
14 Bluffs Regional Park	44,022	0	410,504	410,504	0	0
15 Challenger Regional Park	0	0	1,005,000	1,005,000	0	0
16 East-West Regional Trail	0	0	0	0	1,100,000	1,100,000
17 Parks Local - Multi-Purpose	0	0	0	0	100,000	100,000
18 Springer Park	0	0	0	0	100,000	100,000
19 Major Maintenance & Repairs	0	0	0	0	0	0
20 Contingency	0	0	0	0	0	0
21 Supplemental Appropriation - #2 (5-12-26)						70,000
<b>22 Total Expenditures and Transfers Out</b>	<b>\$ 44,742</b>	<b>\$ 2,750,000</b>	<b>\$ 3,151,304</b>	<b>\$ 1,415,504</b>	<b>\$ 8,073,251</b>	<b>\$ 8,143,251</b>
23 Change In Fund Balance	1,808,039	(1,050,000)	(1,451,304)	436,528	(6,373,251)	(6,443,251)
<b>24 Ending Fund Balance</b>	<b>\$ 6,448,755</b>	<b>\$ 2,200,391</b>	<b>\$ 4,997,451</b>	<b>\$ 6,885,282</b>	<b>\$ 400,000</b>	<b>\$ 442,031</b>
<b><u>Fund Balance Detail</u></b>						
25 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Restricted Fund Balance - Required Per Policy	1,285,278	220,000	220,000	235,203	220,000	220,000
27 Restricted Fund Balance - Available	5,163,476	1,980,391	4,777,451	6,650,079	180,000	222,031
28 Committed Fund Balance	0	0	0	0	0	0
29 Assigned Fund Balance	0	0	0	0	0	0
<b>30 Ending Fund Balance</b>	<b>\$ 6,448,755</b>	<b>\$ 2,200,391</b>	<b>\$ 4,997,451</b>	<b>\$ 6,885,282</b>	<b>\$ 400,000</b>	<b>\$ 442,031</b>

**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
<b>1 Beginning Fund Balance</b>	<b>\$ 6,417</b>	<b>\$ 157,095</b>	<b>\$ 430,842</b>	<b>\$ 430,842</b>	<b>\$ 507,796</b>	<b>\$ 1,252,823</b>
<b><u>Revenues</u></b>						
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
<b>13 Total Revenues and Transfers In</b>	<b>\$ 556,348</b>	<b>\$ 85,000</b>	<b>\$ 3,642,455</b>	<b>\$ 3,867,003</b>	<b>\$ 575,000</b>	<b>\$ 1,846,600</b>
<b><u>Expenditures by Function</u></b>						
14 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
15 Supplies	0	0	0	0	0	0
16 Purchased Services	21,376	0	0	68,120	300,000	300,000
17 Fixed Charges	110,547	110,000	234,580	401,920	560,000	560,000
18 Intergovernmental Support	0	0	0	0	0	0
19 Interdepartmental Charges	0	0	0	0	0	0
20 Capital Outlay	0	0	3,432,875	2,574,983	0	0
21 Contingency	0	0	0	0	0	0
22 Transfers Out - General Fund	0	0	0	0	0	0
23 Encumbrances Re-appropriated (Supplemental #01-26)						644,125
24 Supplemental Appropriation - #2 (5-12-26)						1,319,017
<b>25 Total Expenditures and Transfers Out</b>	<b>\$ 131,923</b>	<b>\$ 110,000</b>	<b>\$ 3,667,455</b>	<b>\$ 3,045,022</b>	<b>\$ 860,000</b>	<b>\$ 2,823,142</b>
26 Change In Fund Balance	424,425	(25,000)	(25,000)	821,981	(285,000)	(976,542)
<b>27 Ending Fund Balance</b>	<b>\$ 430,842</b>	<b>\$ 132,095</b>	<b>\$ 405,842</b>	<b>\$ 1,252,823</b>	<b>\$ 222,796</b>	<b>\$ 276,281</b>
<b><u>Fund Balance Detail</u></b>						
28 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
29 Restricted Fund Balance	0	0	0	0	0	0
30 Committed Fund Balance	0	0	0	0	0	0
31 Assigned Fund Balance	430,842	132,095	405,842	1,252,823	222,796	276,281
<b>32 Ending Fund Balance</b>	<b>\$ 430,842</b>	<b>\$ 132,095</b>	<b>\$ 405,842</b>	<b>\$ 1,252,823</b>	<b>\$ 222,796</b>	<b>\$ 276,281</b>

**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 Adopted Budget	2026 Amended Budget
1 <b>Beginning Fund Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenues</b>						
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	2,361,433	1,104,204	4,389,583	2,202,603	1,244,871	1,244,871
4 Charges for Services	0	0	0	0	0	0
5 Earnings on Investments	0	0	0	0	0	0
6 Miscellaneous Revenues	11	0	0	0	0	0
7 Other Financing Sources	0	0	0	0	0	0
8 Transfers In	0	0	0	0	0	0
9 Supplemental Appropriation - #2 (5-12-26)						2,220,702
10 <b>Total Revenues and Transfers In</b>	<b>\$ 2,361,444</b>	<b>\$ 1,104,204</b>	<b>\$ 4,389,583</b>	<b>\$ 2,202,603</b>	<b>\$ 1,244,871</b>	<b>\$ 3,465,573</b>
<b>Expenditures by Function</b>						
11 Personnel	\$ 1,227,160	\$ 1,048,294	\$ 1,760,837	\$ 1,174,861	\$ 1,191,793	\$ 1,191,793.00
12 Supplies	6,361	3,000	49,500	27,800	250	250
13 Controllable Assets	0	0	0	0	0	0
14 Purchased Services	850,988	24,260	881,910	730,346	27,428	27,428
15 Fixed Charges	50,702	2,250	164,250	49,286	400	400
16 Debt Service	141,079	0	0	146,999	0	0
17 Grants and Contributions	60,254	0	140,000	48,411	0	0
18 Capital Outlay	0	0	0	0	0	0
19 Contingency	0	1,500	1,368,186	0	100	100
20						
21						
22 Transfers Out - General Fund	24,900	24,900	24,900	24,900	24,900	24,900
23 Supplemental Appropriation - #2 (5-12-26)						2,220,702
24 <b>Total Expenditures and Transfers Out</b>	<b>\$ 2,361,444</b>	<b>\$ 1,104,204</b>	<b>\$ 4,389,583</b>	<b>\$ 2,202,603</b>	<b>\$ 1,244,871</b>	<b>\$ 3,465,573</b>
25 Change In Fund Balance	0	0	0	0	0	0
26 <b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Fund Balance Detail</b>						
27 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
28 Restricted Fund Balance	0	0	0	0	0	0
29 Committed Fund Balance	0	0	0	0	0	0
30 Assigned Fund Balance	0	0	0	0	0	0
31						
32 <b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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