



2026 Adopted Budget



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2026 ADOPTED BUDGET

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Dawson Butte looking southeast





Transmittal Letter



December 9, 2025

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

Commissioners Laydon, Teal, and Van Winkle:

Please accept for your review and consideration the 2026 Proposed Budgets for Douglas County Government (the County), Douglas County Law Enforcement Authority (LEA), Douglas County Woodmoor Mountain General Improvement District (GID), and Douglas County Local Improvement District (LID) No. 07-01 Lincoln Station.

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

This letter provides an overview of the 2026 Proposed Budget including projected revenues, expenditures, and reserves.

BUDGET OVERVIEW

The recommended Proposed Budget for 2026 is \$650.8 million for all funds. Ongoing operating expenditures are \$294.7 million, one-time initiatives are \$250.8 million, and federal- and state-funded expenditures are \$61.2 million.

Property taxes are forecast to be \$231.0 million which is a 1.2% decrease over 2025 due in part to SB24-233 which provides tax relief for citizens. The average citizen will see a 5% decrease in their property taxes paid in 2026. Total revenues for the County are increasing 5.1% or \$26.3 million which includes increases in federal and state funding. Douglas County will also be providing tax relief by implementing a Childcare Provider Property Tax Credit for 2026.

The operating portion of the budget is increasing by 4.52%, (or \$12.7 million), which is less than the percentage of population growth and 3-year average CPI (1.2% + 3.5% = 4.7%).

Key components of the 2026 Proposed Budget include:

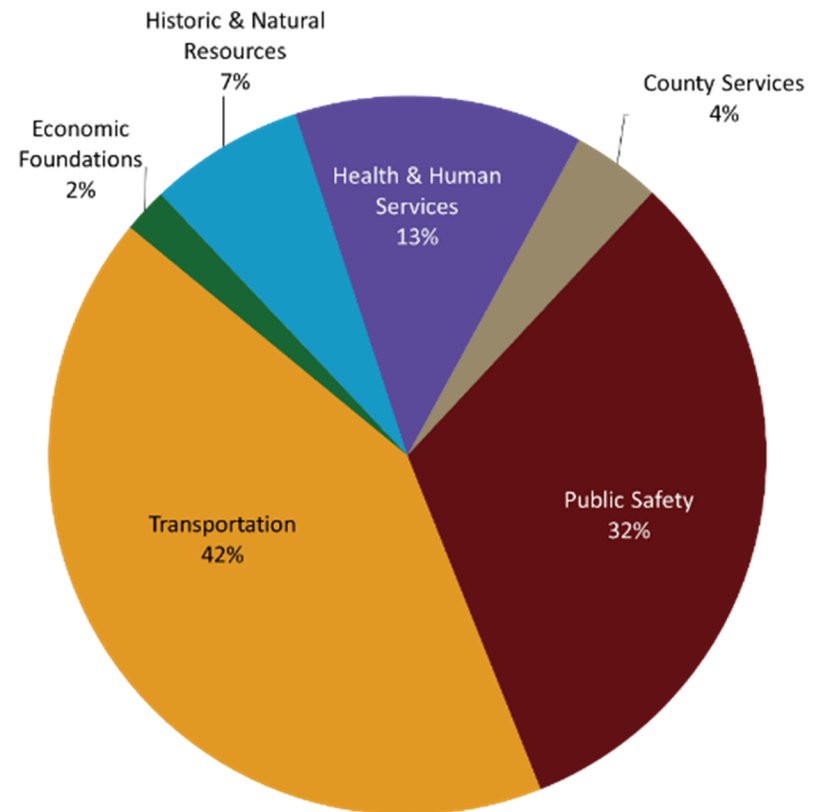
- No new full-time positions
- No new fees or fee increases
- Eliminated 8.5 positions
- Total funding for transportation is \$225.1 million, including \$20 million for the Happy Canyon/I-25 Interchange reconstruction and \$6 million to expand Douglas County’s free Link On Demand.
- Total funding for public safety of \$139.4 million, includes enhancing its wildfire resilience by expanding the Wildfire Mitigation Cost-Share Program for private property owners and creating a new Year-Round Wildfire Response system. This comprehensive initiative includes contracting a Type 2 rapid response helicopter and Helitack team, utilizing AI-

powered detection, and constructing a dedicated \$4.5 million climate-controlled Helitack Hangar.

- Total funding for parks and open space of \$32.6 million. The Commissioners have launched a \$29.8 million partnership to significantly expand recreational amenities across the county. This investment will fund enhancements at five parks, details of which are provided later in this document. Discussions regarding Zebulon will continue separately.

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

This graph depicts the 2026 recommended Proposed Budget’s alignment with the Board’s Core Priorities.



DRIVING FORCES

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

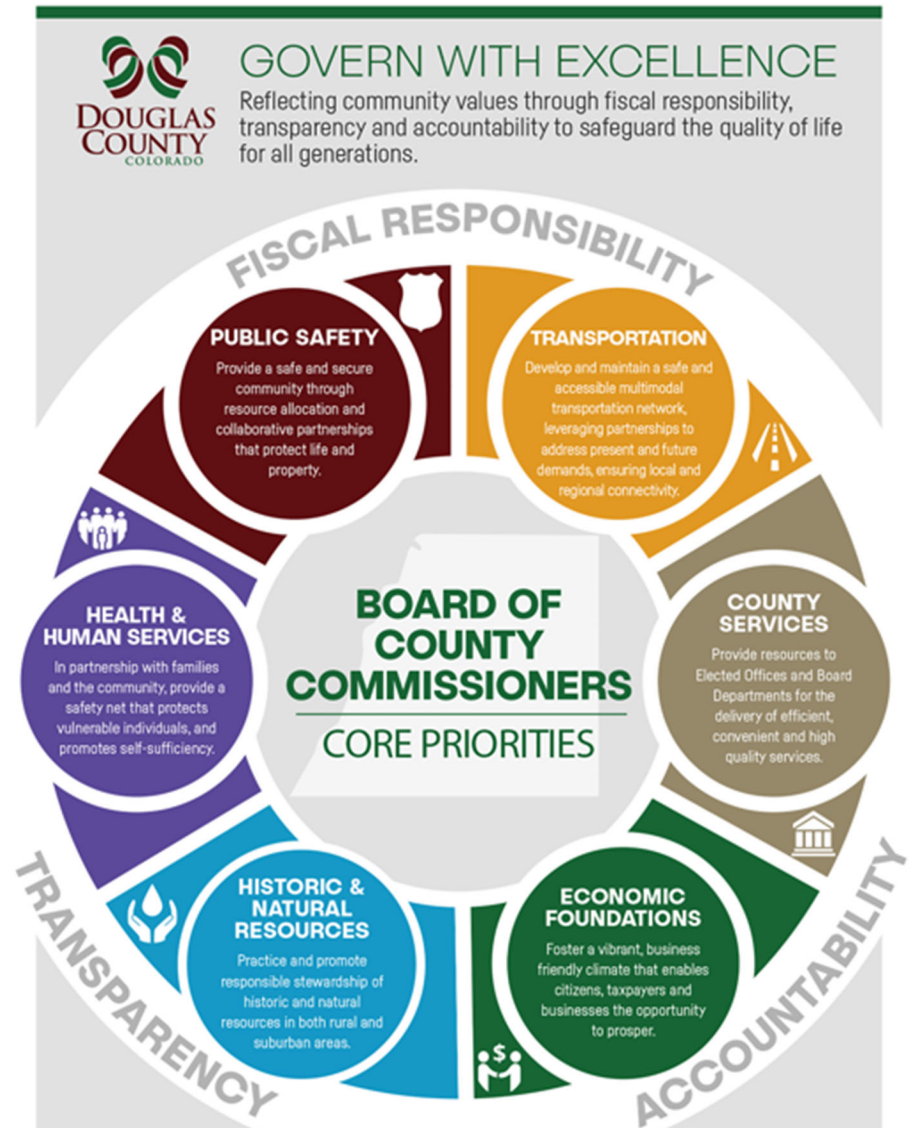
The Board’s Core Priorities and fiscally conservative guiding principles play an important role in the development of the budget, providing a sound and balanced approach by:

- Avoiding raising fees or taxes
- Relying upon realistic revenue forecasts
- Maintaining stable reserves
- Improving the quality of services provided to our community
- Budgeting for one year, managing for two, and planning for five
- Matching ongoing revenues with ongoing expenditures

The following budget guidelines were used to develop the 2026 Proposed Budget:

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

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

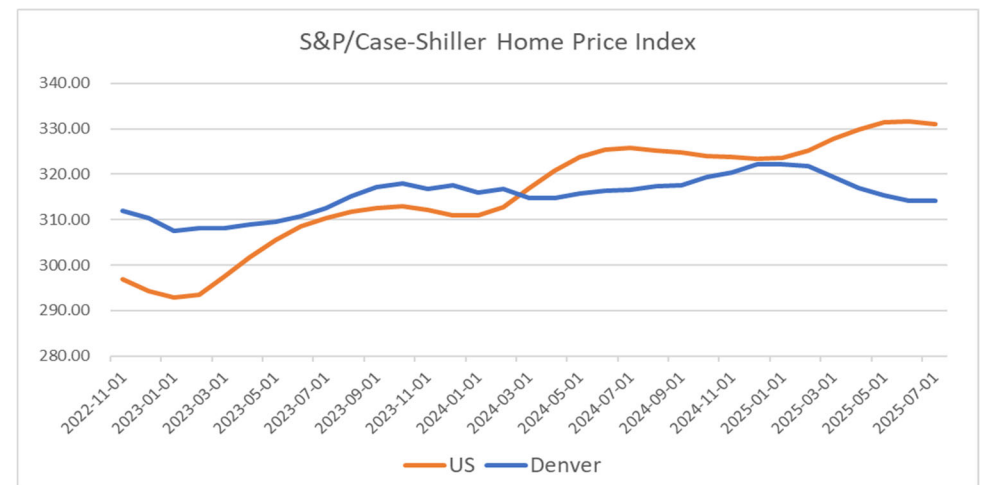
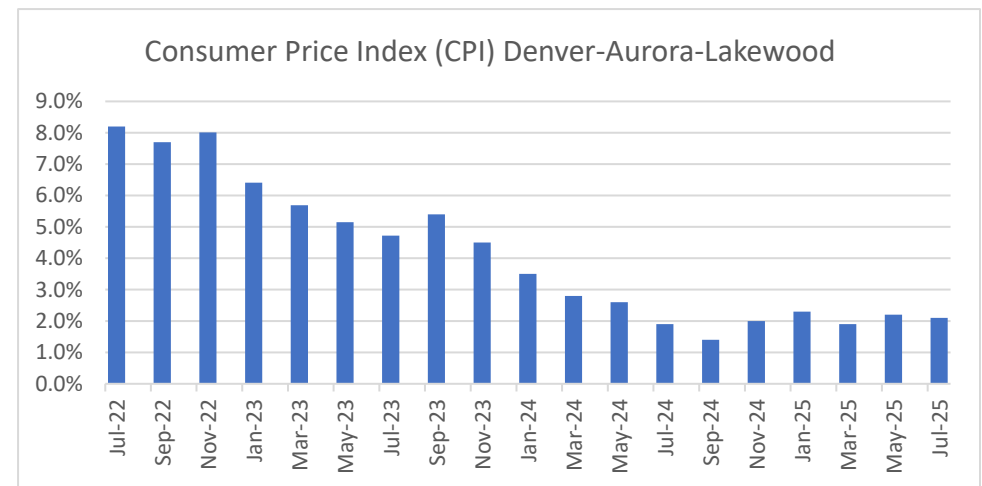
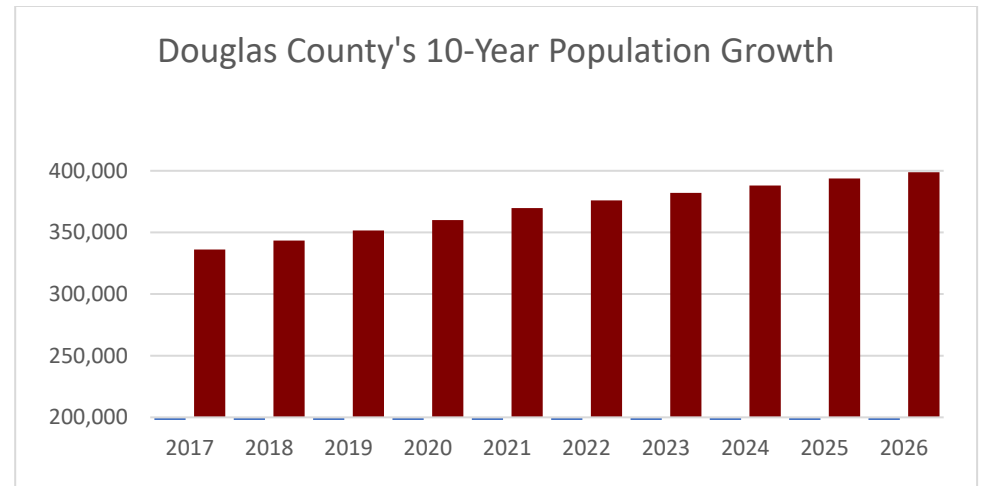


Economic Conditions

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

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

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



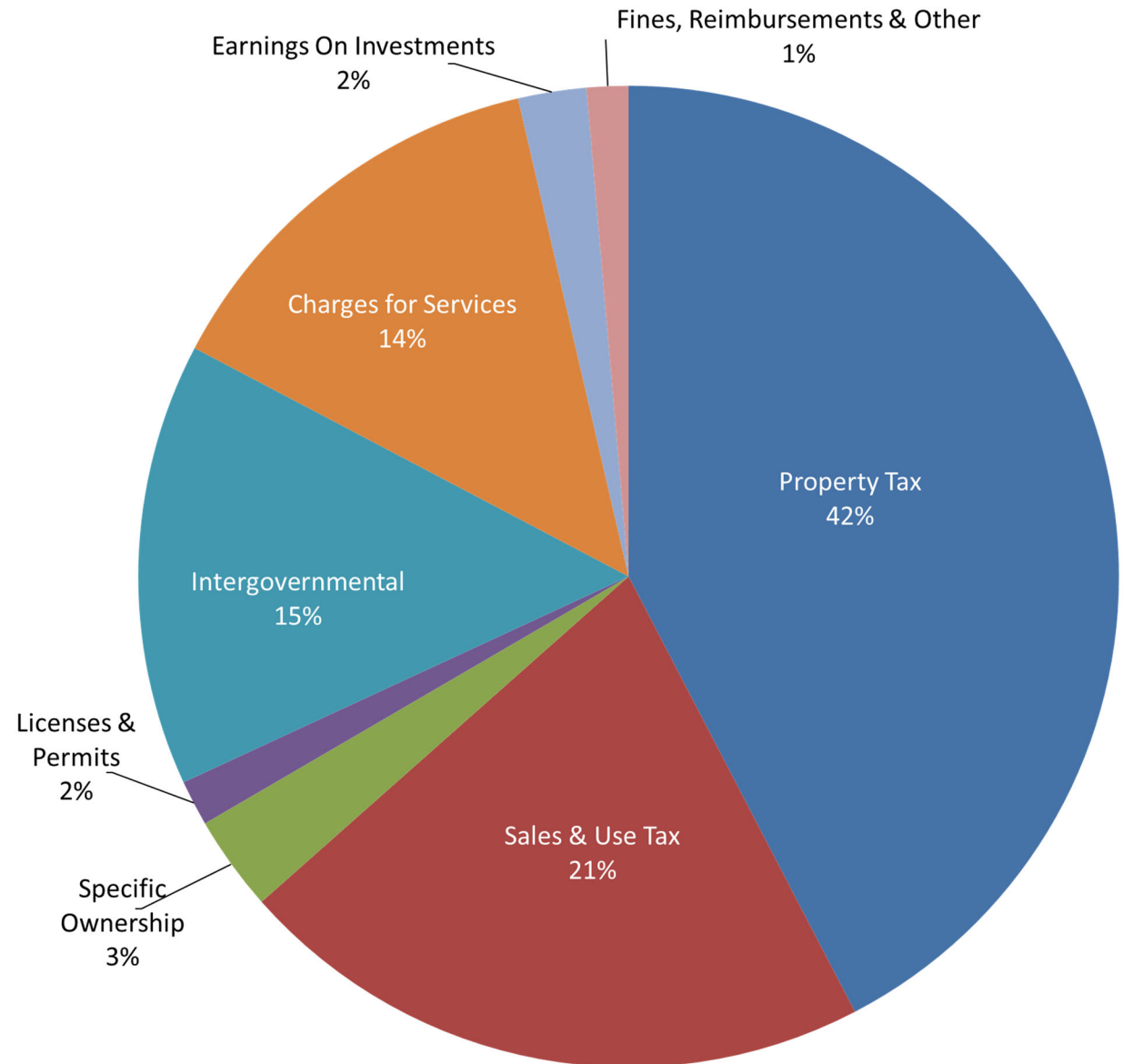
Revenues

Budgeted revenues for 2026 total \$545.2 million, representing a \$26.3 million (or, 5.1%) increase over 2025 adopted revenues. This increase is itemized as follows:

- Property taxes \$8.3 million
- Sales & Use taxes \$4.9 million
- Intergovernmental \$3.4 million
- Charges for services \$8.6 million
 - \$4.1 million of this is attributed to accounting for self-insured funds.

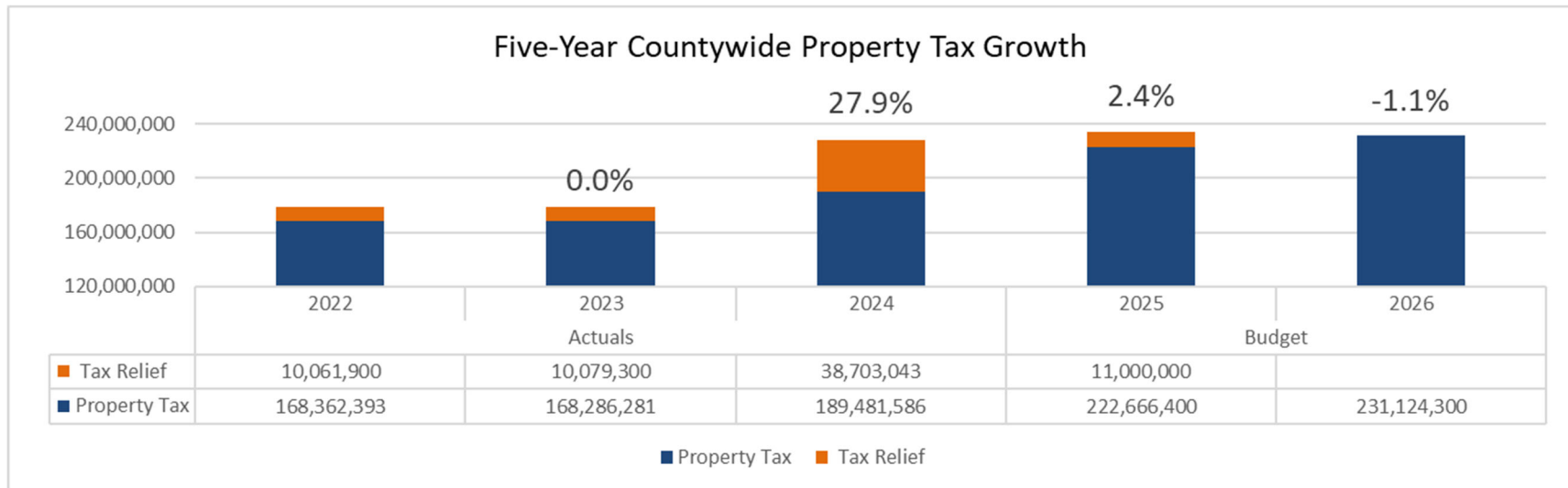
Revenues are forecast by reviewing actual-to-budget performance and applying a conservative, yet realistic, approach to trending the various individual revenue streams.

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



Property Taxes

Property taxes are the County’s largest source of revenue and are used to fund general governmental operations. The County’s mill levy is 18.774 mills which was set in 1992 and has remained the same since. In November 2001, voters approved an additional 1.000 mill dedicated for intellectual and developmental disability services. The Law Enforcement Authority Fund mill levy was also set in 1992 at 4.500 mills and has also remained the same since. The 4.500 mills are dedicated for law enforcement services and is assessed to the unincorporated portion of Douglas County. Total property tax revenues for the County are projected to be \$231.0 million in 2026.



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

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

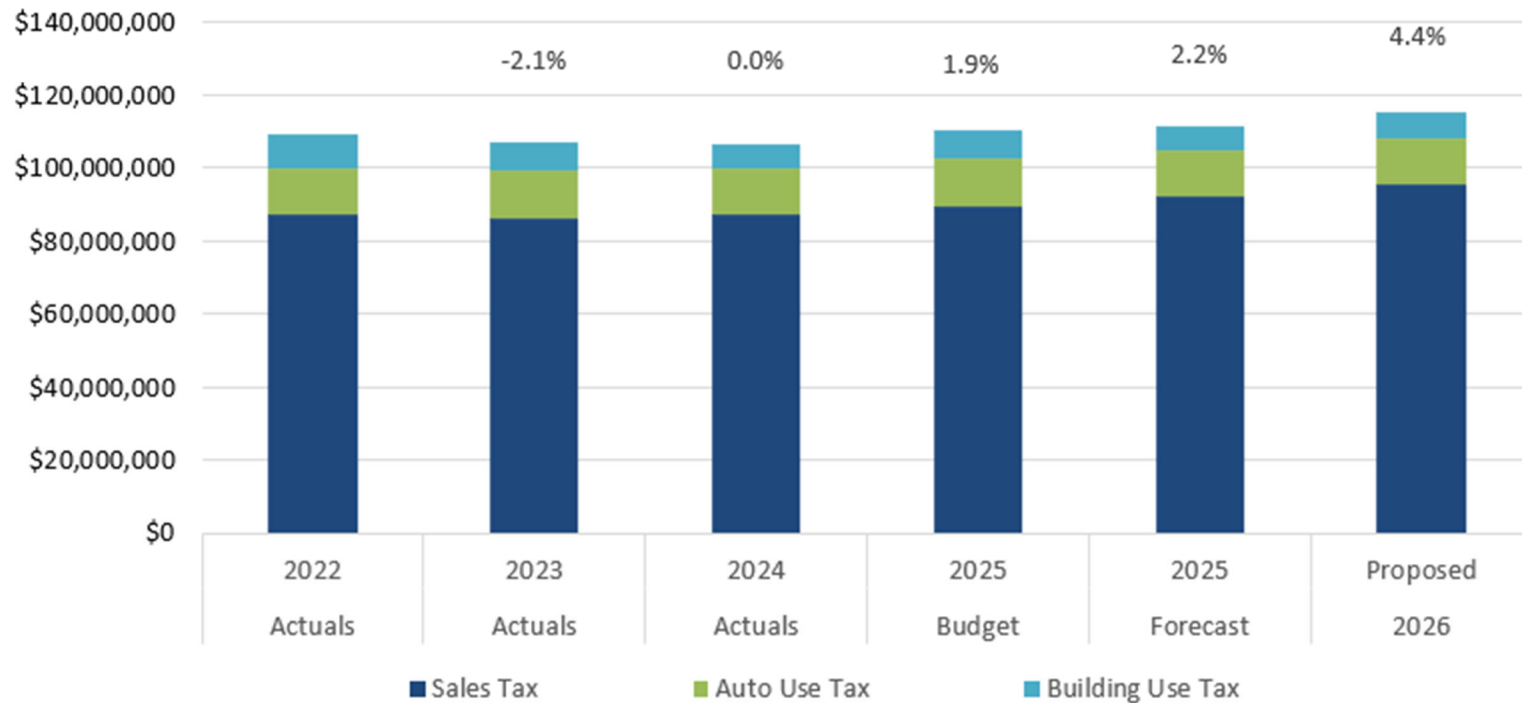
- 14.008 mills General Fund
- 3.731 mills Road and Bridge Fund
- 0.469 mills Human Services Fund
- 0.416 mills Safety and Mental Health
- 0.150 mills Capital Expenditures

Sales and Use Tax

Sales and use tax is the second largest revenue source and comes from the 1.0% sales and use tax within Douglas County. This source of revenue is restricted for specific uses by voters: 0.17% for the acquisition, preservation, development, and maintenance of open space lands, trail systems, parks, and historic sites; 0.40% for improvements and maintenance of County roads and bridges; 0.25% for the operation, maintenance, and construction of the Robert A. Christensen Justice Center; and 0.18% for transportation infrastructure within the County.

Sales tax revenue is directly dependent on taxable consumer spending, which is significantly influenced by the health of the economy. Consumer confidence, employment levels, and real wages are primary factors that determine how much money people spend on taxable goods. While inflation can temporarily boost nominal sales tax collections, long-term trends like the shift from purchasing taxed goods to non-taxed services cause a contraction in the sales tax base relative to the overall economy. Douglas County’s economy is stable if not slightly growing, therefore the forecast for next year is increasing 4.4%.

Five-Year Sales and Use Tax Growth

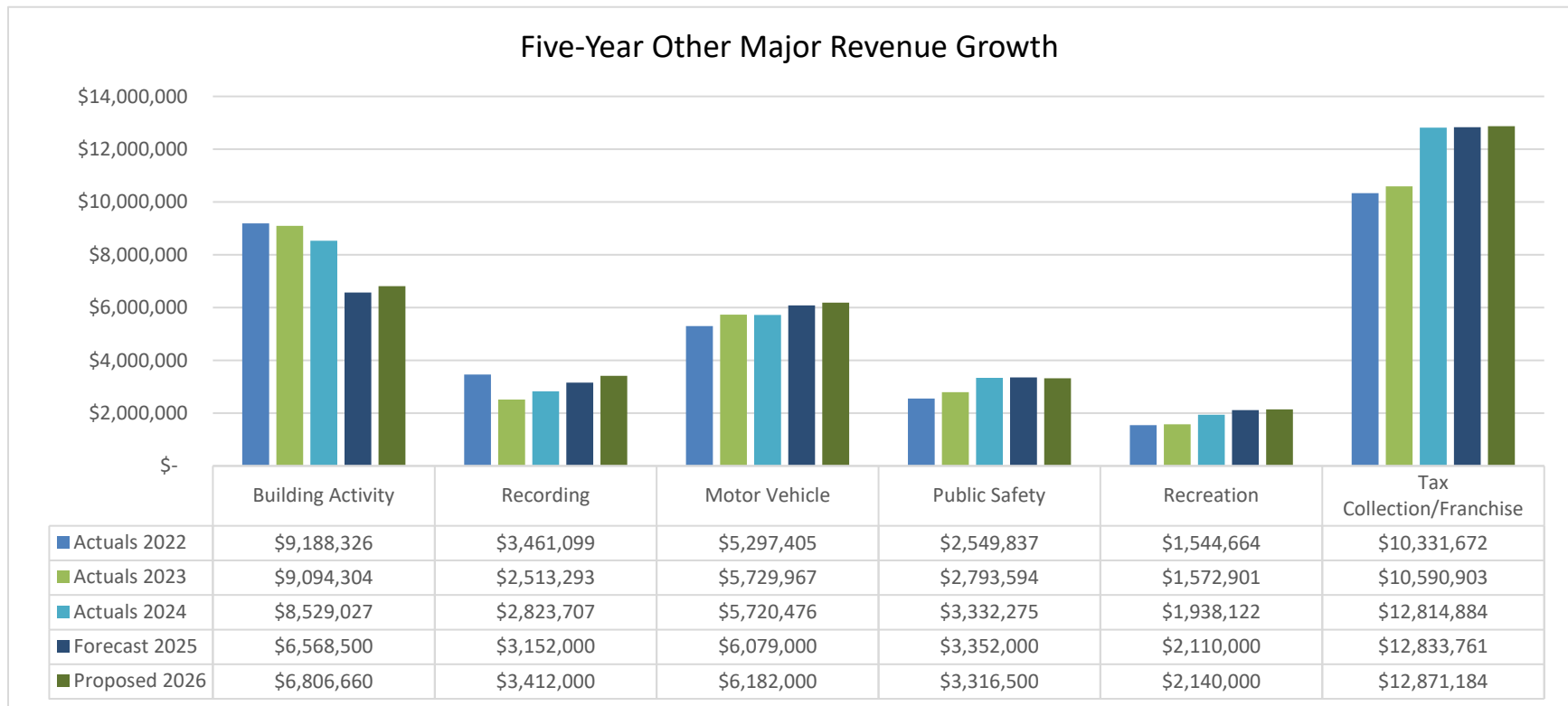


Other Major Revenues

Douglas County’s other major group of revenues (excluding property and sales and use taxes) represent charges for services for building activity, document recording, motor vehicle activity, public safety charges and fees, recreational admission and usage fees, and treasurer’s fees.

The top revenues collected in the General Fund for 2026 are expected to be up from the 2025 Adopted Budget by 7.3%, equating to approximately \$2.4 million. Growth in the tax collection fees, prisoner boarding charges, and strong County Fair revenues were mitigated by the continued contraction in building development revenue, which is expected to continue into the foreseeable future. The 2026 Top Revenues are forecast to grow by 1.0% in the subsequent budget year and then remain relatively flat to accommodate for economic uncertainty surrounding interest rates, tariffs, and disposable income.

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



Revenue Sharebacks to Municipalities

There are two types of sharebacks to municipalities: property tax sharebacks and sales tax sharebacks. Property tax sharebacks are distributed quarterly to incorporated municipalities that are located in Douglas County. The shareback is based on 50% of the assessed valuation of each municipality multiplied by the Road and Bridge Mill Levy.

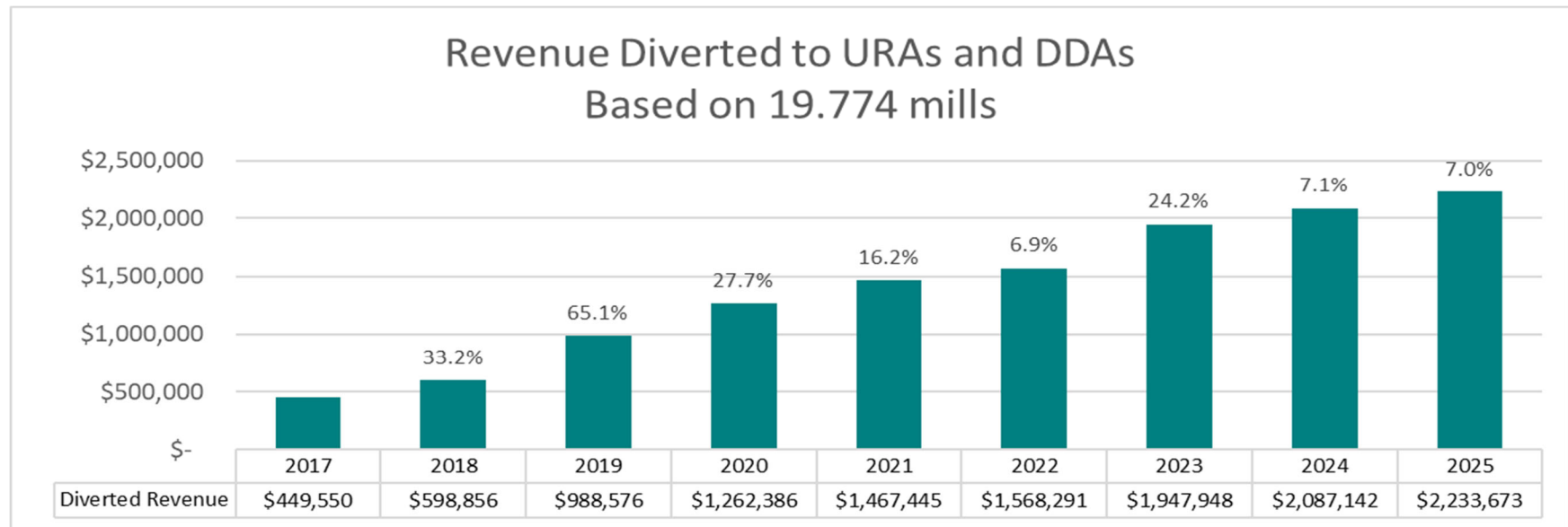
Sales tax sharebacks come from the Road portion (0.40%) and the Open Space portion (0.17%). The Road Sales and Use Tax shareback is based on 75% of the Roads Sales and Use Tax collected within the wholly incorporated towns and cities' boundaries, excluding Park Meadows Shopping Centre in Lone Tree. The Open Space Sales and Use Tax was extended by voters in November 2022. This extension changed the shareback calculation going forward to 20% of collections, allocated based on the population of wholly incorporated municipalities at the time of the extension. The Open Space Sales and Use Tax sharebacks for 2024 were 23.3% of the total Parks and Open Space Sales and Use Tax collected.

2024 Sharebacks to Municipalities	Total Sharebacks	Road and Bridge Shareback (Property Tax)	Roads Sales and Use Tax .40%	Open Space Sales and Use Tax .17%
		(% of Total Collected)	(% of Total Collected)	(% of Total Collected)
Total Tax Collected (Countywide)		\$35,917,530	\$43,612,985	\$18,535,576
Sharebacks:				
Aurora	\$ 177,965	177,965		297,709
Castle Pines	1,489,626	689,267	502,650	1,910,837
Castle Rock	9,380,470	3,107,360	4,362,273	17,161
Larkspur	118,968	26,425	75,382	
Littleton	50,679	50,679		339,017
Lone Tree	4,559,287	1,944,824	2,275,446	1,753,412
Parker	8,372,070	2,513,422	4,105,236	
Total Sharebacks	\$ 24,149,065	\$ 8,509,942 23.7%	\$ 11,320,987 26.0%	\$ 4,318,136 23.3%
Calculation Basis		50% of assessed value within the incorporated boundaries times R&B mill levy (3.731 mills)	75% of the actual 0.40% sales and use tax collected within the wholly incorporated boundaries	Effective 11/28/2022, 20% of actual collections allocated based on population
Authority for Shareback		CRS 43-2-202	DC Resolution (R-995-100) - 1995	DC Resolution (R-022-085) - 2022
Distribution Frequency		Quarterly	Monthly	Monthly
Distribution Method		Direct payment to municipality	Direct payment to municipality	Deposited into holding account - funds released upon BCC approval
Accumulated Account Balances:				
Castle Pines				\$ 599,126
Castle Rock				1,670,216
Larkspur				56,957
Lone Tree				715,528
Parker				561,762

Tax Increment Financing (TIF) Impact on County Revenue

Within Douglas County, there are seven Urban Renewal Authorities (URAs) and Downtown Development Authorities (DDAs), which are designed to eliminate blighted areas within cities and towns. These authorities utilize tax increment financing (TIF) to pay for capital improvements to mitigate blight. Recently, two additional TIFs have been established in Castle Pines and Lone Tree. The first URA became active in tax year 2009.

For the budget year 2026 (tax year 2025), TIF is estimated to increase 6.6% over tax year 2024, resulting in \$2,233,673 of ongoing revenues being directed to these authorities instead of the County.



Budget Year		2018	2019	2020	2021	2022	2023	2024	2025	2026
	Mill Levy Assessment Year (not budget)	2017	2018	2019	2020	2021	2022	2023	2024	2025
	TIF - URA/URP - Countywide ----- Line 3 Assessor's Certification of Valuation Report									
4510	Castle Rock Downtown Development Authority	2,064,510	3,108,208	5,824,630	12,123,470	16,691,795	21,579,434	25,545,253	27,314,255	31,794,792
4516	Parker Central Area	11,089,575	13,717,584	19,934,563	27,577,821	29,363,454	29,515,845	34,708,279	34,639,539	34,638,927
4554	Cottonwood Commercial Area	7,620,531	9,559,733	16,486,494	16,414,292	18,212,244	18,371,270	26,037,705	29,292,686	30,699,488
4555	Parker Road Area	1,959,804	3,899,481	6,560,006	6,536,248	8,289,438	8,152,507	10,347,466	11,970,268	12,752,765
4568	Citadel Station - Castle Meadows	0	0	1,188,060	1,188,880	1,696,453	1,691,698	1,871,868	1,872,032	2,117,580
4656	Lone Tree Entertainment District URP	0	0	0	0	0	0	0	290,620	286,549
4657	Castle Pines West Commercial URP	0	0	0	0	0	0	0	170,400	670,022
	Total Assessed Value	22,734,420	30,285,006	49,993,753	63,840,711	74,253,384	79,310,754	98,510,571	105,549,800	112,960,123

$$\boxed{\text{Total Assessed Value for All TIFs (112,960,123)}} \times \boxed{\text{Douglas County Mill Levy (19.774)/1000}} = \boxed{\text{Diverted Revenue (\$2,233,673)}}$$

2026 PROPOSED BUDGET

Expenditures

The 2026 expenditure budget is anticipated to be approximately \$650.8 million. The operating portion of the 2026 Proposed Budget is projected to increase by 4.52%, (or \$12.7 million), which is less than the percentage of population growth plus the 3-year CPI average (1.2% + 3.5% = 4.7%).

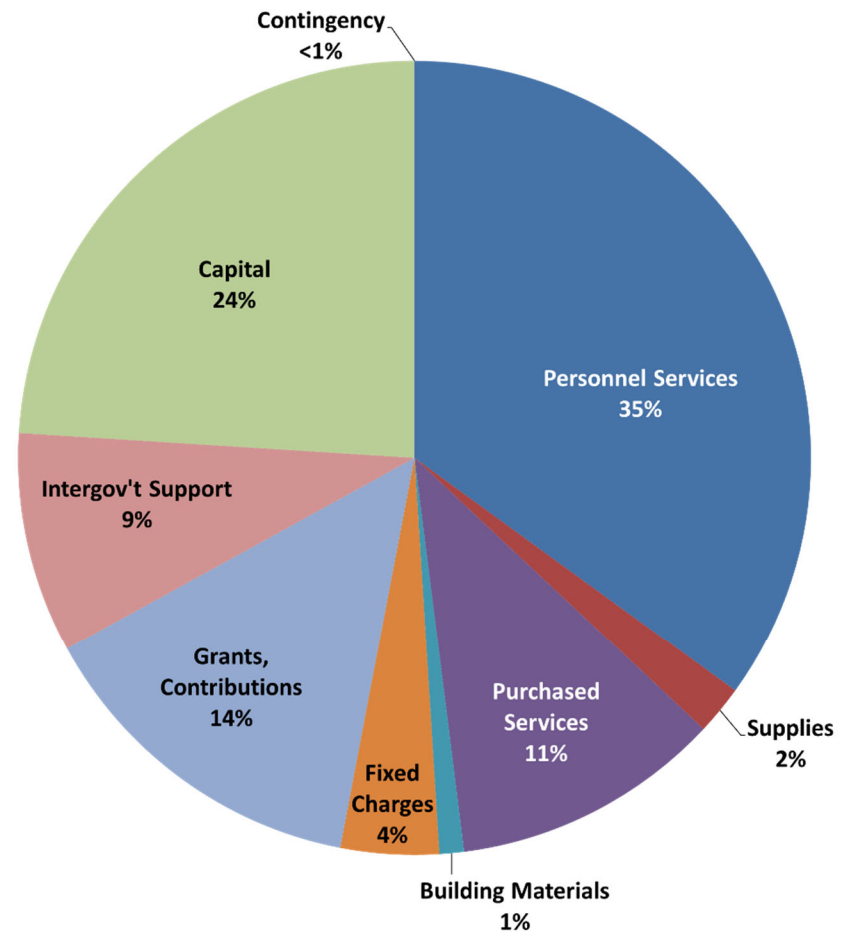
One-time initiatives equal \$250.8 million and include:

- \$193.6 million for roads
- \$30.1 million for parks
- \$6.7 million for public safety

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

This budget does not include any new full-time positions and eliminates 8.5 vacant positions.

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



Board's Initiatives Included in 2026 Budget

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

- **Child Care Provider Tax Credit**

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

- **Link On Demand Expansion**

To enhance mobility and improve access to key destinations, Douglas County is significantly expanding its free Link On Demand micro transit service, building on the program's success in Lone Tree. The Board of County Commissioners approved \$3 million in 2025 to expand the service into Highlands Ranch, and the 2026 Proposed Budget includes an additional \$3 million to support the further expansion east into Parker and south into Castle Rock.

- **Zebulon Regional Sports Complex**

Douglas County is planning the development of Zebulon, a major regional sports complex envisioned as a hub for youth and adult sports and a potential site for national competitions. At this time, \$5 million has been appropriated from the Parks allocation of the Parks and Open Space Sales and Use Fund for site utilities and grading. The County is currently engaged in the contractor selection process. Following this selection, detailed design and

features will be formalized. The County's total projected contribution toward the overall project cost is expected to be between \$60 million and \$80 million, which will also come from the Parks allocation of the Parks and Open Space Sales and Use Tax Fund, though total project costs depend on securing private equity partnerships.

- **Regional Recreational Expansion**

Douglas County is making a \$29.8 million investment across five park developments to expand recreational opportunities. The funded parks include High Note Regional Park (Lone Tree), Salisbury Regional Park (Parker), the Gold Crown Fieldhouse (Castle Rock), Prospect Village Park (Sterling Ranch), and Macanta Regional Park (unincorporated Douglas County). These projects will increase amenities in Douglas County. The funding is drawn from the Parks and Open Space Sales and Use Tax:

- Parks Allocation: Supports the four urban parks (Lone Tree, Parker, Castle Rock, and Sterling Ranch), which focus on programmed recreation (sports facilities).
- Open Space Acquisition and Trails Allocation: Supports Macanta Regional Park, which is focused on passive recreation and trail development.

These projects will increase recreational amenities throughout Douglas County, adding:

- Four lighted baseball and soccer fields
- Four lighted multipurpose fields
- Two gymnasiums for basketball, volleyball, and pickleball
- A 25-yard by 25-meter competition-sized swimming pool
- Two playgrounds
- Outdoor basketball and volleyball courts
- Six miles of multi-use soft surface trails
- Six miles of single-track trails

- **Wildfire Resilience Initiative**

Douglas County is undertaking a significant effort to boost its wildfire resilience through a comprehensive initiative that couples private property mitigation with advanced emergency response capabilities and supporting infrastructure. This effort is funded in part by scaling up the Wildfire Mitigation Cost-Share Program which provides 50% matching funds and expert assistance to residents and communities to create defensible space. This program is growing from \$500,000 to a proposed \$750,000 in 2026. Concurrently, the County is investing \$1.5 million in a Year-Round Wildfire Response system, featuring a contracted rapid response Type 2 firefighting helicopter, a highly trained Helitack team, and AI-powered wildfire detection technology to ensure faster, smarter action in high-risk areas. Finally, the initiative includes building a critical infrastructure component: a climate-controlled Helitack Hangar, funded by approximately \$4.5 million (including ARPA accrued interest and other sources), which will house the contracted helicopter and team, and serve as part of a Regional Joint Public Safety Training Complex.

- **Investment of Developmental Disability Mill Levy Funds in New Affordable Housing Opportunities**

Douglas County has allocated Developmental Disability Mill Levy (DDML) funds to support the development of additional affordable housing opportunities for individuals with developmental disabilities.

- **Heroes Hall**

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

- **Biochar Facility**

In 2025 the Board invested up to \$3 million for the construction of a biochar facility in Douglas County. The facility will allow trees and limbs removed from public and private lands for wildfire mitigation efforts to be converted to biochar. Ultimately, this operation will be one component of a larger Public Works Waste Diversion and Recycling Center site.

- **Technology and Artificial Intelligence (AI)**

Douglas County's 2026 technology strategy aims to enhance efficiency and effectiveness across the County through a total funding request of \$6.25 million. The funding is specifically allocated across three main areas: \$2.25 million for the WorkSmart ERP Modernization Project; \$3.25 million for general IT Projects like website replacement and call center/call management and \$750,000 for AI.

Compensation and Benefit Costs

As with most service organizations, public or private, the salary and benefit portion is the largest expense within the operating budget. Maintaining a competitive, market-based, pay-for-performance total compensation package for employees is critical for recruiting and retaining a high-performing workforce. The County follows fiscally conservative principles in designing our compensation and benefits which include the following tenets:

- No pension liability
- Non-union
- No retiree healthcare liability
- No sick leave cash-out upon leaving County employment
- Pay-for-performance based merit increases
- No Cost-of-Living Adjustments (COLA)
- No bonus structures
- Established market-based pay structure at the 50th percentile



Photo: JA Ranch in the autumn.

Compensation

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

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

Benefits

Douglas County's medical benefits are projected to increase \$3.25 million (+12%). However, through plan design changes and a modest premium cost share to employees, this has been reduced to approximately \$1.5 million.

Total county impact of these recommendations is anticipated to be \$8.1 million.

Staffing

In 2025, a total of 20.75 positions were added. The following chart details where positions were added.

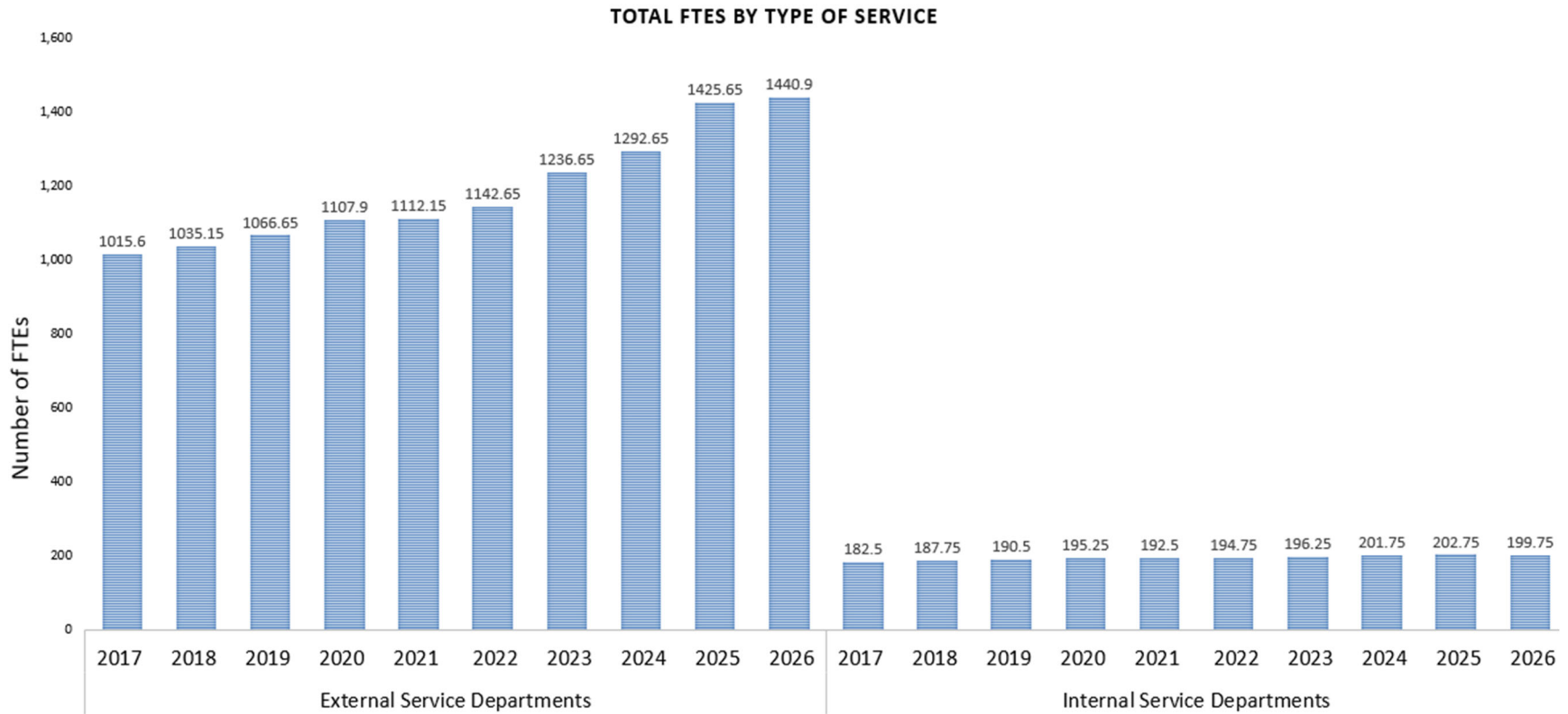
2025 Staffing Changes						
Department / Division	Bus. Unit	Description	FTE	Salary & Benefits	Funding Source / Comments	
General Fund						
Community Justice Services	19700	CJS Case Services Specialists	2.50	\$ 235,718	General Fund	
Fairgrounds	55200	Assistant Supervisor, Fairgrounds	1.00	\$ 133,535	40% New Revenues / 60% General Fund	
Fairgrounds	55200	Building Maintenance Worker	2.00	\$ 184,980	40% New Revenues / 60% General Fund	
Fairgrounds	55200	Event Operations Technician	1.00	\$ 112,189	40% New Revenues / 60% General Fund	
Fairgrounds	55200	Sr. Building Maintenance Technician	1.00	\$ 102,793	40% New Revenues / 60% General Fund	
Mental Health	802014	Care Compact Navigator	2.00	\$ 250,418	100% Grant Funded	
Sheriff	23275	Crime Lab Forensic Analyst-DNA	1.00	\$ 167,205	General Fund	
Treasurer	13200	Bankruptcy & Tax Technician	0.25	\$ 24,880	General Fund	
Total General Fund			10.75			
23rd Judicial District						
District Attorney	28001	Criminal Investigator	1.00	\$ 145,807	General Fund	
District Attorney	28001	Process Server	1.00	\$ 96,150	General Fund	
District Attorney	28001	Paralegal	1.00	\$ 105,548	General Fund	
District Attorney	28001	Legal Assistant	1.00	\$ 82,348	General Fund	
District Attorney	28001	Victim Witness Specialist	1.00	\$ 126,986	General Fund	
District Attorney	28001	Deputy District Attorney - County Court	1.00	\$ 131,252	General Fund	
District Attorney	28001	Sr Deputy District Attorney	4.00	\$ 726,021	General Fund	
District Attorney	28001	Deputy District Attorney	2.00	\$ 334,619	General Fund	
District Attorney	28001	Administrative Assistant	(1.00)	\$ (94,927)	Reclassified and moved to GF for Crime Lab Forensic Analyst-DNA	
District Attorney	28001	Receptionist	(1.00)	\$ (70,617)	Closed to help fund Crime Lab Forensic Analyst-DNA	
Total 23rd Judicial District Fund			10.00			

For the 2026 Proposed Budget, 8.5 vacant positions are eliminated. The following chart details where these positions come from.

2025 Staffing Reductions						
Department / Division	Bus. Unit	Description	FTE	Salary & Benefits	Funding Source / Comments	
General Fund						
Building	24100	Building Inspector III	(1.00)	\$ (137,105)	General Fund	
Building	24100	Electrical Inspector III	(1.00)	\$ (128,253)	General Fund	
Building	24100	Building Inspector III	(1.00)	\$ (137,105)	General Fund	
Community Development	16200	Planner I	(1.00)	\$ (84,986)	General Fund	
County Administration	11400	Deputy County Manager	(1.00)	\$ (282,819)	General Fund	
Human Resources	17100	Leave Coordinator	(1.00)	\$ (125,101)	General Fund	
Mental Health	802020	CRT Clinician	(1.00)	\$ (104,568)	General Fund	
Mental Health	802020	CRT Clinician	(1.00)	\$ (104,568)	General Fund	
Sheriff	21100	Accountant II	(0.50)	\$ -	Inmate Welfare Funds	
Total General Fund			(8.50)	(967,400)		

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

In reviewing growth since 2017, most full-time equivalent positions have been added to areas of the County that provide direct services to the citizens. During this period, there has been an increase of 41.9% in external service areas, with 9.5% growth related to internal service departments.



Note: Internal service departments include Budget, County Administration, County Attorney, Facilities, Finance, Fleet, Human Resources, Information Technology, and Public Affairs.

MAJOR FUNDS

General Fund Highlights:

The General Fund, which is the largest and most diverse of all the County funds, accounts for a wide variety of services and functions. Revenues in the General Fund for 2026 are projected to increase 4.5% or \$8.3 million. The main increases are property taxes (\$6.6 million or, 4.8%) and Charges for Services (\$4.2 million or 15.9%) primarily in Tax Collection Fees.

The 2026 Proposed Budget is \$195.7 million, an increase of 2.7% (or, \$5.2 million) over the 2025 Adopted Budget. There are \$5.7 million in recommended new requests, \$2.6 million of which are ongoing requests.

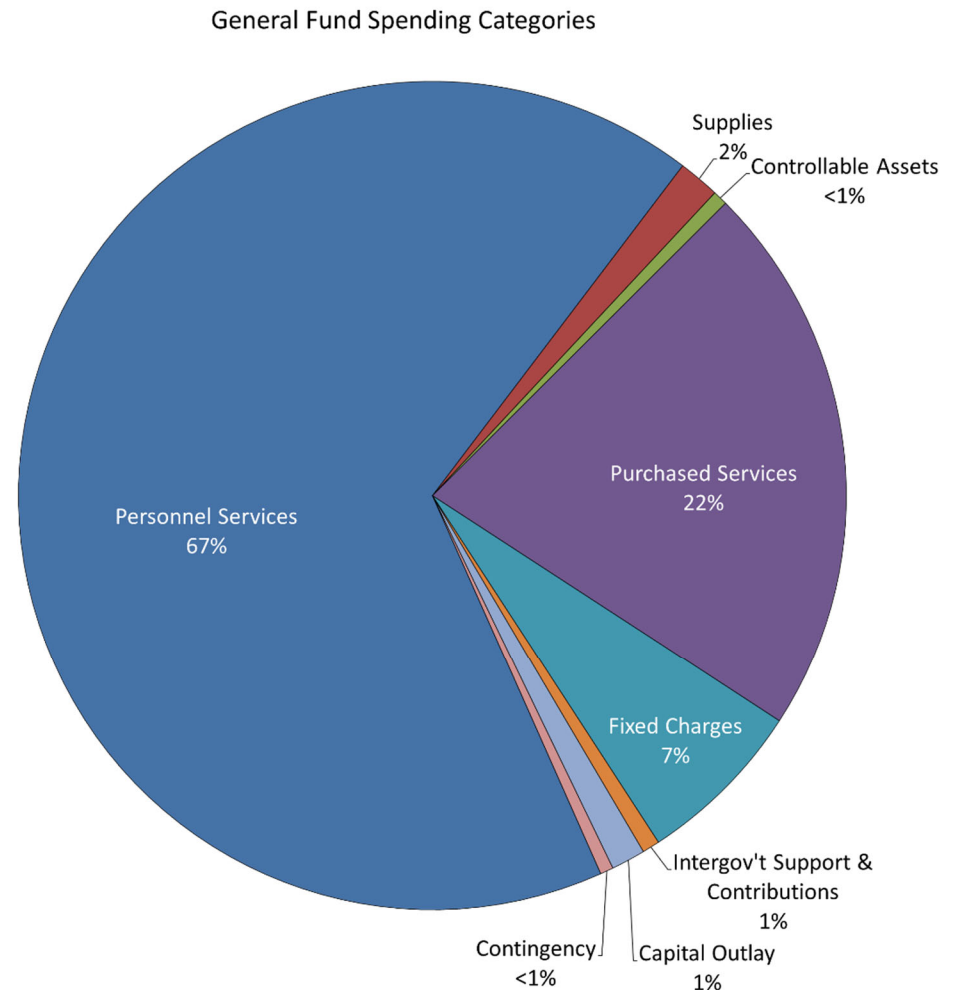
Key initiatives include:

- Sheriff’s Deputy Cadet Training Academy for 12 attendees (\$1.0 million)
- Older Adult Initiatives (\$500,000)
- Emergency Management Wildland Mitigation (\$750,000)
- Sheriff Contract increases (\$382,650)
- Election Related Expenses -Printing/Judges/Referees, Overtime, etc. (\$763,080)
- Software Subscriptions & Licenses Increases (\$1.9 million)

The General Fund is a funding source for ongoing needs in the Law Enforcement Authority Fund and School Safety Fund. The transfer for 2026 is \$8.4 million and \$780,000 respectively and are increasing in total by \$1.2 million (or, 14.9%) over the 2025 Adopted Budget.

The 2026 Proposed Budget contains the list of other requests related to various operating needs with detailed explanations.

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



Road and Bridge Fund Highlights

The primary revenue sources accounted for in this fund are property taxes, auto ownership taxes, and highway user taxes, which, for 2026, are expected to generate \$38.9 million, \$15.2 million, and \$11.4 million, respectively. In addition to ongoing funding for operational expenditures related to road maintenance, traffic services, and snow removal, this fund also expends \$8.9 million in property tax sharebacks with the municipalities located within the County.

This fund's primary focus is road and bridge maintenance and includes both County-performed and contracted maintenance. Maintenance projects include asphalt and concrete repair and replacement; paving high-traffic gravel roads; stormwater and drainage management; traffic signals repair and replacement; and pedestrian safety. Contracted repair and maintenance are budgeted at \$21.4 million.

Other major budget requests and initiatives for this fund include:

- \$4.9 million for storm drainage and stormwater projects
- \$1.6 million for equipment replacement
- \$2.0 million dedicated to traffic signal replacements
- \$100,000 for school and pedestrian safety projects

A complete list with detailed explanations of projects can be found in the 2026 Proposed Budget for this fund.

Road Sales and Use Tax Fund Highlights

The Road Sales and Use Tax Fund accounts for 0.40% of the County's 1.0% sales and use tax used for infrastructure improvements related to roads and bridges. The voters approved extending this sales and use tax in November 2007, and it became effective January 1, 2011. The extension included a shareback provision for all wholly incorporated entities at the time of the election. The Road Sales and Use Tax is collected within the incorporated boundaries of the Town of Castle Rock, the Town of Larkspur, the Town of Parker, and the City of Lone Tree (excluding Park Meadows Shopping Centre). The extension also modified the amount of the shareback from 100% of collected roads sales and use tax within the boundaries to 75% of the collected roads sales and use tax. On January 1, 2012, the County began sharing back with the City of Castle Pines.

Revenues for 2026 from this dedicated sales and use tax are projected to be \$46.0 million, resulting in forecast sharebacks totaling \$12.2 million. The major projects include:

- Waterton Road Widening (Adjacent to Zebulon Park) - (\$7.0 million)
- Daken Road over West Plum Creek Bridge Replacement - (\$5.5 million)
- County Line Road, University to Broadway (\$5.0 million)
- Happy Canyon / I-25 Interchange Reconstruction (\$3.0 million)
- Douglas County Transit and Mobility Program (\$6.0 million)

A complete list with detailed explanations of projects can be found in the 2026 Proposed Budget for this fund.

Transportation Infrastructure Fund Highlights

This fund was created as a result of voters approving ballot question 1A on November 5, 2019. The fund will account for monies generated from 0.18% of the County's 1.0% Sales and Use Tax and will be used for transportation-infrastructure improvements to alleviate traffic congestion. The 2026 Proposed Budget projects revenues to be \$21.9 million. The major projects include:

- Happy Canyon / I-25 Interchange Reconstruction (\$17.0 million)
- Zebulon Park Transportation (\$5.0 million)

A complete list with detailed explanations of projects can be found in the 2026 Proposed Budget for this fund.

District Attorney – 23rd Judicial District Fund Highlights

In 2020, House Bill 20-1026 was enacted, establishing the 23rd Judicial District. This new district resulted from the separation of Douglas, Elbert, and Lincoln counties from the 18th Judicial District. Commencing in 2025, the 18th Judicial District will encompass only Arapahoe County.

In November 2024, the constituents of the newly formed 23rd Judicial District elected their District Attorney, who assumed office on January 14, 2025. This event marks the creation of the first new judicial district in the State of Colorado since 1965. Despite its reduced size, the 23rd Judicial District will rank among the top five largest judicial districts in the state.

Funding for the District Attorney's Office comes primarily from contributions from the three counties in the 23rd Judicial District and is distributed based on population. Douglas County's contribution is \$14.8 million, Elbert County is \$1.1 million, and Lincoln County is approximately \$210,800. Other funding comes from the State (\$670,000) and fees from juvenile diversion services (\$100,000).

Law Enforcement Authority (LEA) Fund Highlights

The LEA Fund's primary funding source comes from a dedicated 4.500 mills paid by property owners within the unincorporated areas of Douglas County and is used to provide law enforcement services in unincorporated areas of the County. Property tax revenues are forecast to be \$25.3 million in 2026, which is a decrease of 2.7% (or, \$714,200) over the 2025 Adopted Budget.

The 2026 Proposed Budget includes funding for District 8 utility increases of \$12,000, and K9 Veterinary supplies for the four additional therapy dogs.

School Safety Fund Highlights

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

Douglas County's portion of the funding comes from the General Fund mill levy that was redirected in 2020 to provide for ongoing funding. In 2026, property tax revenues are forecast to be \$4.3 million. An additional transfer of \$780,000 from the General Fund is also necessary. The funding from the school partnerships is \$3.6 million for 2026.

The 2026 Proposed Budget includes an ongoing increase for additional student engagement materials utilized by the SRO's in schools across Douglas County.

Justice Center Sales and Use Tax Fund Highlights

The Justice Center Sales and Use Tax Fund accounts for 0.25% of the County's 1.0% sales and use tax and is for the ongoing operations, maintenance, and construction of the Robert A. Christensen Justice Center.

Sales and use tax revenues are projected to be \$28.7 million. The major expenditure shown in this fund is the transfer to the General Fund, which equals the full 0.25% generated by the sales and use tax which extends in perpetuity and defrays the cost of operations paid from the General Fund. The available fund balance is also used to offset General Fund one-time expenditures in accordance with the ballot language. The current available fund balance is projected to be \$5.7 million at the end of 2026.

In addition, \$3.0 million will also be used for the Year-Round Wildfire Response initiative specifically to help construct a climate-controlled hanger for the helicopter.

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

- External Building Maintenance (\$369,500)
- Internal Building Maintenance (\$264,000)
- Security Camera Upgrade and Replacement (\$910,000)
- Interior Office Improvements (\$432,500)

A complete list with detailed explanations of requests can be found in the 2026 Proposed Budget for this fund.

Capital Expenditures Fund Highlights

This fund pays for routine maintenance on all County facilities except for the Justice Center. A portion of the Douglas County mill levy is being dedicated for future maintenance needs, totaling \$1,559,800. A complete list with detailed explanations of maintenance requests is included in the 2026 Proposed Budget for this fund.

Health Fund Highlights

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

The 2026 Proposed Budget recognizes revenues from charges for services (\$992,315), and the property tax transfer from the General Fund (\$2,466,452) and corresponding expenditures. Revenues and corresponding expenditures from grants awards will be recognized in 2026 as the awards are received. This will be done through supplemental budget appropriations, which are adopted through resolution at a public hearing.

Conservation Trust Fund Highlights

In accordance with Colorado State statute, this fund accounts solely for the proceeds allocated to the County from the Colorado State Lottery Fund, estimated to be \$1.7 million for 2026. These funds may be used only for the development and maintenance of parks, trails, open space, and other recreational facilities.

In 2026, the major projects for this fund are as follows:

- Highlands Heritage Regional Park (HHRP) Playground and Restroom Replacement (\$2.8 million)
- HHRP West Field Synthetic Turf Replacement (\$1.5 million)
- East-West Regional Trail Resurfacing 20 miles (\$1.1 million)

Parks and Open Space Sales and Use Tax Fund

Highlights

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

Sales and use tax revenues are projected to be \$19.5 million. These revenues are now allocated as follows: 28% to open space acquisitions, 20% to open space operations and maintenance, 28% to parks operations and maintenance, 4% to historic resources management, and 20% will be shared back to wholly incorporated entities at the time of the election (i.e., Castle Pines, Castle Rock, Larkspur, Lone Tree, and Parker) allocated based on population. Sharebacks are forecast to be \$3.9 million.

The 2026 Proposed Budget reflects the funding contributions approved by the Board of County Commissioners, in 2025, from the Parks sales and use tax allocation for:

- High Note Regional Park in the City of Lone Tree: \$2.5 million
- Salisbury Regional Park in the Town of Parker: \$3.75 million
- Gold Crown in the Town of Castle Rock: \$2.5 million
- Prospect Village Park in the neighborhood of Sterling Ranch: \$1.5 million (remaining balance for reimbursement)

Additionally, the budget incorporates \$4.5 million from the Open Space Acquisition and Trails Allocation specifically for the passive development of Macanta Regional Park.

Human Services Fund Highlights

Funding for the programs and services provided by the Human Services Department comes from a portion of the County's mill levy (\$4.9 million) and from various federal and state grants (\$57.4 million). The 2026 Proposed Budget reflects \$41.3 million appropriated for direct payments to qualified participants (which includes \$26.1 million in food assistance benefits that are 100% federally funded), and \$18.7 million in client services, such as child welfare and childcare support services.

Human Services programs are mandated by the State of Colorado. Increases in the state's funding allocations require a larger County funding match. There are no new requests for this fund.

Developmental Disabilities Fund Highlights

Revenues recognized in this fund are generated from a 1.0 mill property tax approved by the voters in 2001 and is expected to produce \$10.4 million for 2026. Through an interagency agreement, the County remits more than 90% of these funds to Developmental Pathways, Inc., Douglas County's regional provider. These funds support programs and services for the special needs of citizens with intellectual and developmental disabilities. The remaining funds are then dispersed by the County through its Developmental Disabilities Grant Program.

For the fiscal years 2026 through 2028, the county plans to reserve \$850,000 annually from Developmental Pathways, Inc. to support an initiative aimed at providing affordable housing opportunities in Douglas County for individuals with developmental disabilities.

RESERVES & BASIS OF ACCOUNTING

As the budget is developed, attention is focused on each fund's reserve balance to ensure it can absorb the proposed recommendations. The guiding principles that prescribe the use of the County's fund balance are to:

- Seek opportunities to maximize impacts to our communities
- Leverage funds by partnering
- Use cash funds versus incurring debt
- Maintain adequate fund balance to withstand economic fluctuations
- Prepare for emergencies

The County's fund balance policy outlines appropriate fund balance levels necessary to conform with legal requirements. These levels also help to maintain a strong financial position. The County has met its TABOR requirements, which specify that 3% (\$12.7 million for County funds and \$961,000 for the LEA Fund) of operating expenditures must be reserved for emergencies.

Basis of Budgetary Accounting

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

The budgets for the County, Law Enforcement Authority (LEA), Woodmoor Mountain GID, and Lincoln Station LID are all presented on a modified accrual basis, which is consistent with Generally Accepted Accounting Principles (GAAP). Under modified accrual accounting, revenues are recognized as soon as they are both measurable and available. Expenditures are recognized when the liability is incurred. Governmental funds' financial statements are also presented on a modified accrual basis of accounting. However, the government-wide financial statements and the proprietary funds' financial statements are presented on a full accrual basis of accounting, which means all transactions and events that affect the total economic resources (net assets) during the period are reported. Under the full accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time an obligation (liability) is incurred, regardless of the timing of related cash inflows and outflows. Fiduciary funds use the accrual basis of accounting.

CONCLUSION & ACKNOWLEDGEMENTS

The budget development process is one of the County's most significant undertakings each year. It creates opportunities for dialogue and priority setting across each Elected Office and Department within the County. The Board of County Commissioners play a crucial role by setting goals and providing guidance on the policy framework for developing the budget annually, including the formulation of the County's strategic plan and direction.

The success of this process is a testament to the dedication and efforts of many participants, including the Board of County Commissioners, other Elected Officials, Department Directors, and numerous staff members across the County who contribute countless hours to the budget development process.

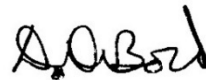
With a structurally balanced budget, there are numerous budget requests that could not be funded. This Proposed Budget seeks to maximize efficiencies and enhance the quality of services to the citizens of Douglas County while maintaining fiscal conservatism.

We extend our sincere appreciation to everyone involved in this vital task. Your hard work and commitment are invaluable to this process.

We are pleased to present this 2026 Proposed Budget as our County's financial plan for 2026. We believe this budget reflects our commitment to fiscal stewardship and our determination to focus on the implementation and achievement of the Board of County Commissioners' core priorities.

The 2026 Budget is the result of hard work, long hours, cooperation, and dedication from the County's elected officials, department directors, and staff whose contributions are greatly appreciated.

Respectfully submitted,



Douglas DeBord
County Manager



Martha Marshall
Budget Director



Kim Hirsch
Asst Budget Director



County Overview

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

Douglas County, Colorado At-A-Glance

Location:

Virtually in the geographic center of Colorado, Douglas County is approximately 844 square miles of striking natural beauty from its mountains, foothills, and plains. It is located between Colorado's two largest cities, Denver, and Colorado Springs.

Elevation:

Elevation ranges from 5,400 feet in the northeast corner of the county to 9,836 feet at Thunder Butte in the Pike National Forest.

Incorporated Municipalities:

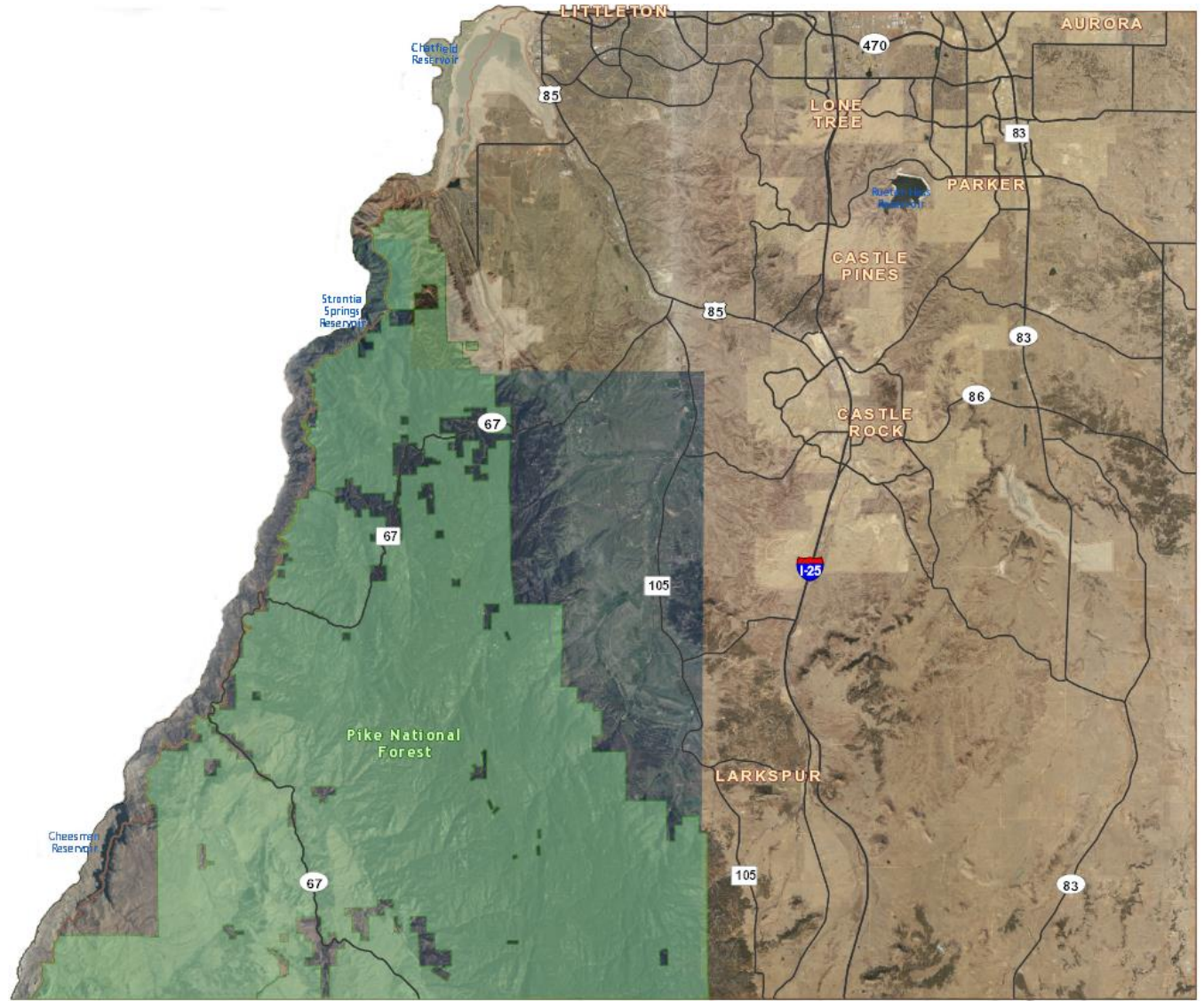
Aurora (portion), Castle Rock, Castle Rock (County seat), Larkspur, Littleton (portion), Lone Tree, and Parker.

Form of Governance:

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

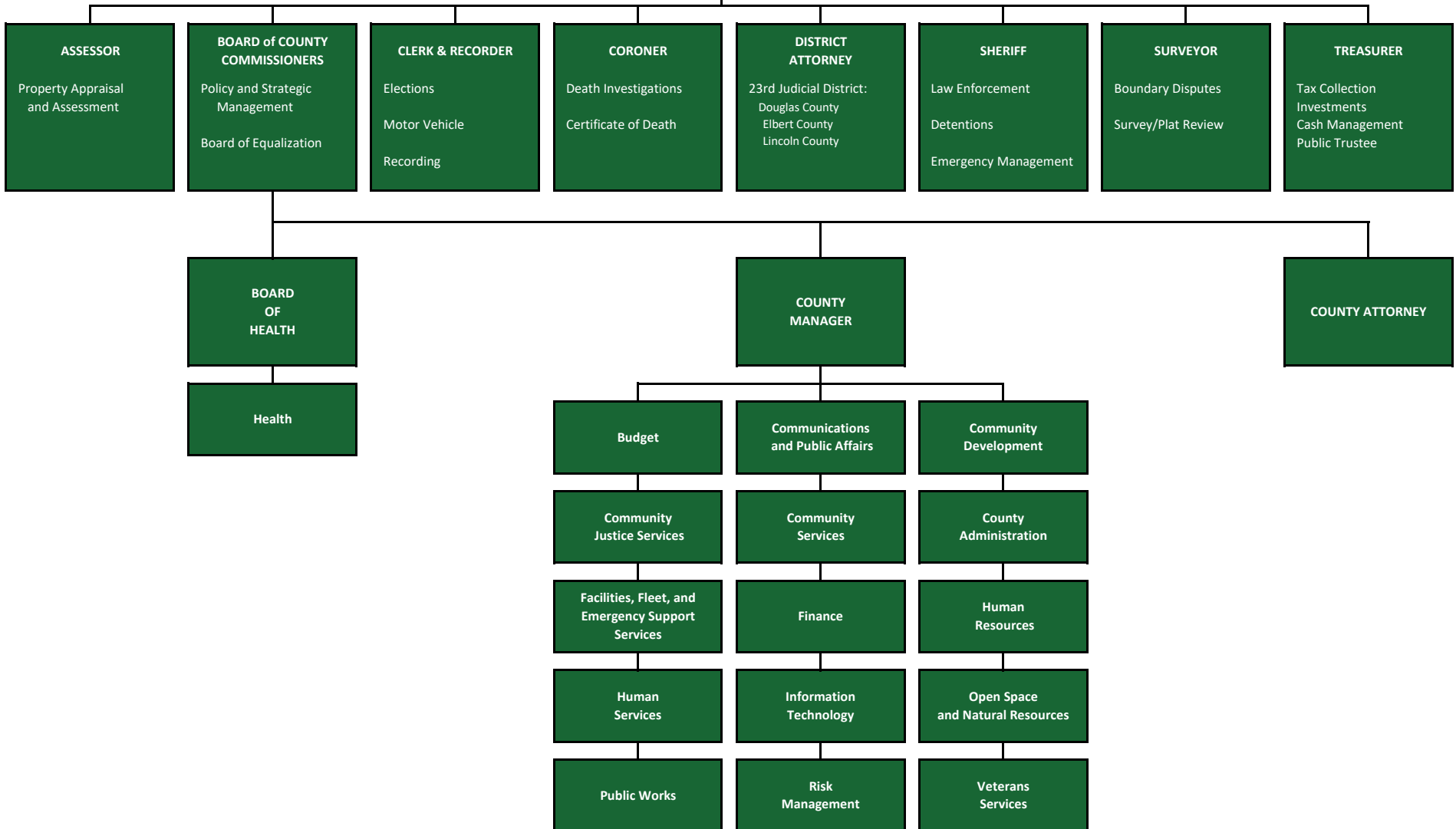
Year of Incorporation:

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



DOUGLAS COUNTY ORGANIZATIONAL CHART

CITIZENS



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

Fund	Fund Name	Estimated Beginning Fund Balance	2026 Revenues (Less Transfers)	2026 Expenditures (Less Transfers)	Transfers In	Transfers (Out)	Net Change In Fund Balance	Non-Spendable/ Restricted/ Committed Fund Balance	Assigned/ Unassigned Fund Balance	Projected Ending Fund Balance	2026 Appropriation
County Funds											
100	General	\$ 36,546,502	\$ 193,473,464	\$ 195,744,400	\$ 31,471,222	\$ (31,041,464)	\$ (1,841,178)	\$ 21,483,787	\$ 13,221,537	\$ 34,705,324	\$ 226,785,864
Special Revenue Funds											
200	Road and Bridge	29,971,144	68,004,400	84,034,627	0	(841,825)	(16,872,052)	13,099,092	0	13,099,092	84,876,452
210	Human Services	3,161,305	62,579,929	66,594,132	3,573,825	0	(440,378)	2,720,927	0	2,720,927	66,594,132
215	Developmental Disabilities	168,492	10,398,500	10,398,500	0	0	0	168,492	0	168,492	10,398,500
217	Health	2,024,055	992,315	3,458,767	2,466,452	0	0	0	2,024,055	2,024,055	3,458,767
221	School Safety	2,316,394	7,912,049	9,555,395	780,000	0	(863,346)	1,453,048	0	1,453,048	9,555,395
223	District Attorney JD23	0	2,087,533	16,928,303	14,840,770	0	0	0	0	0	16,928,303
225	Infrastructure	442,802	0	442,802	0	0	(442,802)	0	0	0	442,802
230	Road Sales and Use Tax	99,442,672	49,495,080	93,698,671	0	(750,000)	(44,953,591)	54,489,081	0	54,489,081	94,448,671
235	Transportation Infrastructure Sales and Use Tax	35,325,738	21,897,800	46,936,399	0	(500,000)	(25,538,599)	9,787,139	0	9,787,139	47,436,399
240	Justice Center Sales and Use Tax	9,561,392	28,946,925	3,547,497	0	(29,244,575)	(3,845,147)	5,716,245	0	5,716,245	32,792,072
245	Rueter Hess Recreation Area	2,113,993	716,000	1,245,526	250,000	0	(279,526)	1,834,467	0	1,834,467	1,245,526
250	Parks and Open Space Sales and Use Tax	52,558,168	20,042,909	23,285,711	0	(250,000)	(3,492,802)	49,065,366	0	49,065,366	23,535,711
260	Conservation Trust	6,773,251	1,700,000	8,073,251	0	0	(6,373,251)	400,000	0	400,000	8,073,251
275	Solid Waste Disposal	507,796	200,000	860,000	375,000	0	(285,000)	0	222,796	222,796	860,000
295	Rocky Mountain HIDTA	0	1,244,871	1,219,971	0	(24,900)	0	0	0	0	1,244,871
296	American Rescue Plan Act (ARPA)	2,900,000	0	0	0	0	0	2,900,000	0	2,900,000	0
297	Property Tax Relief	0	0	0	0	0	0	0	0	0	0
Capital Projects Funds											
330	Capital Expenditures	2,805,292	1,559,800	1,224,497	0	0	335,303	0	3,140,595	3,140,595	1,224,497
350	LID Capital Construction	61,100	85,200	2,500	0	(85,000)	(2,300)	0	0	58,800	87,500
390	Capital Replacement	399,922	0	0	0	(399,922)	(399,922)	0	0	0	399,922
Internal Service Funds											
620	Employee Benefits Self-Insurance	3,124,816	2,757,400	2,757,400	0	0	0	0	3,124,816	3,124,816	2,757,400
630	Liability and Property Self-Insurance	1,038,397	4,663,700	4,663,700	0	0	0	0	1,038,397	1,038,397	4,663,700
640	Medical Insurance Self-Insurance	2,620,686	35,536,083	36,536,083	1,000,000	0	0	0	2,620,686	2,620,686	36,536,083
Total County Funds		\$ 293,863,917	\$ 514,293,958	\$ 611,208,132	\$ 54,757,269	\$ (63,137,686)	\$ (105,294,591)	\$ 163,117,644	\$ 25,392,882	\$ 188,569,326	\$ 674,345,818
Law Enforcement Authority Fund											
220	Law Enforcement Authority	7,776,358	30,851,400	39,468,025	8,380,417	0	(236,208)	7,540,150	0	7,540,150	39,468,025
Woodmoor Mountain General Improvement District Fund											
280	Woodmoor Mountain GID	11,118	41,590	48,310	0	0	(6,720)	1,430	2,968	4,398	48,310
Lincoln Station Sales Tax Street Improvement Fund											
265	Lincoln Station Sales Tax Street Improvement	0	50,000	50,000	0	0	0	0	0	0	50,000
Total Douglas County Funds		\$ 301,651,393	\$ 545,236,948	\$ 650,774,467	\$ 63,137,686	\$ (63,137,686)	\$ (105,537,519)	\$ 170,659,224	\$ 25,395,850	\$ 196,113,874	\$ 713,912,153

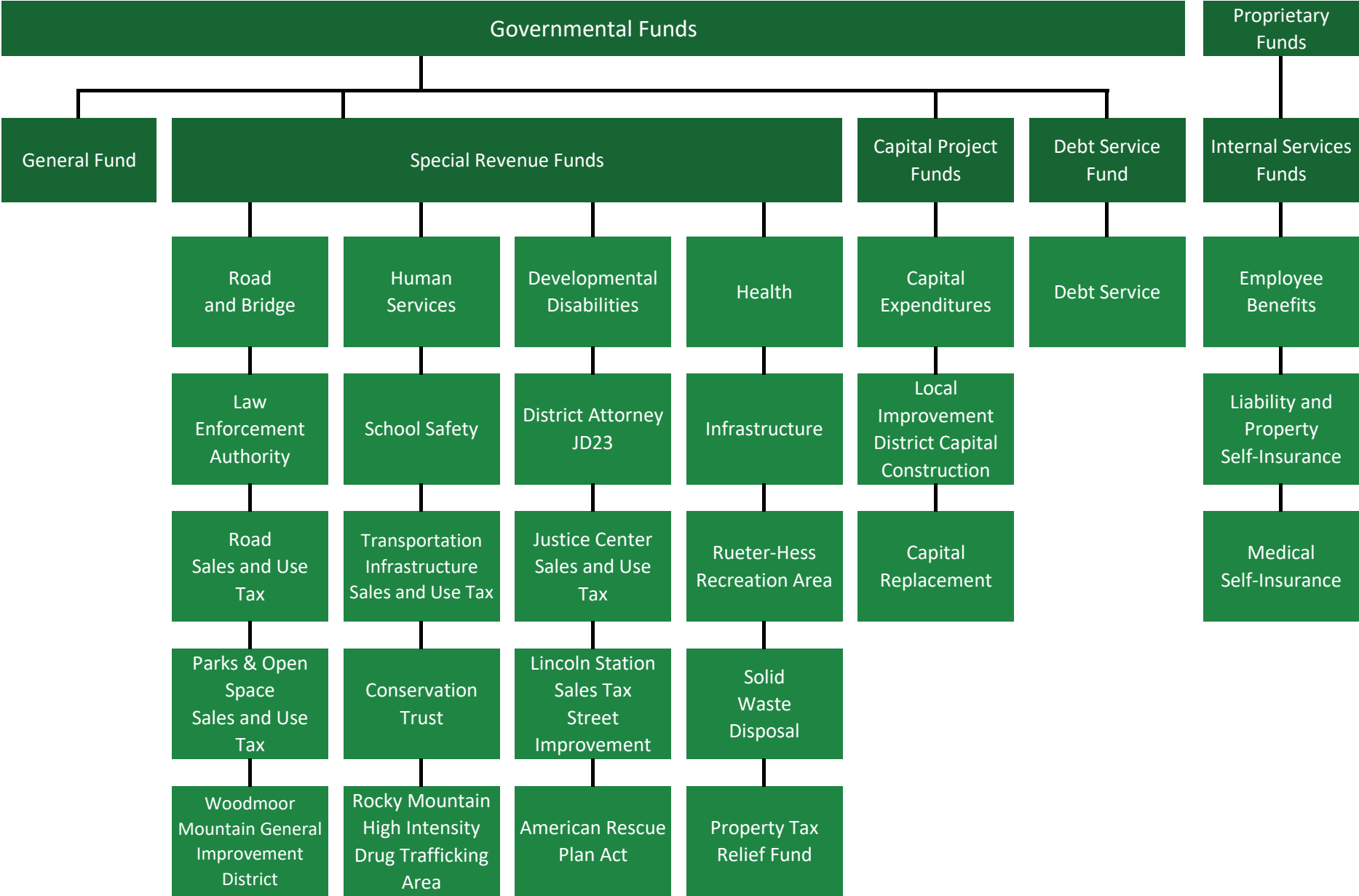
Abbreviation Key:

GID - General Improvement District

HIDTA - High Intensity Drug Traffic Agency

LID - Local Improvement District

DOUGLAS COUNTY FUND STRUCTURE OVERVIEW



Note: This schedule only reflects funds that are budgeted.

Fund Definitions

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

General Fund

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

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

Special Revenue Funds

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

<u>Fund Name</u>	<u>Fund Number</u>
Road and Bridge	200
Human Services	210
Developmental Disabilities	215
Health	217
Law Enforcement Authority (LEA)	220
School Safety	221
District Attorney JD23	223
Infrastructure	225
Road Sales and Use Tax	230
Transportation Infrastructure Sales and Use Tax	235
Justice Center Sales and Use Tax	240
Rueter Hess Recreation Area	245
Parks and Open Space Sales and Use Tax	250
Conservation Trust	260
Lincoln Station Sales Tax Street Improvement	265
Solid Waste Disposal	275
Woodmoor Mountain General Improvement District (GID)	280

Fund Definitions

Special Revenue Funds (continued)

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

Capital Projects Funds

Capital Projects Funds are used to account for the financial resources used to fund maintenance and equipment replacement as well as to acquire or construct major public capital facilities and improvements.

<u>Fund Name</u>	<u>Fund Number</u>
Capital Expenditures	330
Local Improvement District (LID) Capital Construction	350
Capital Replacement	390

Internal Service Funds

Internal Service Funds are proprietary funds that are used to account for the financing of goods or services provided by one county department or agency to other departments or agencies on a cost-reimbursement basis.

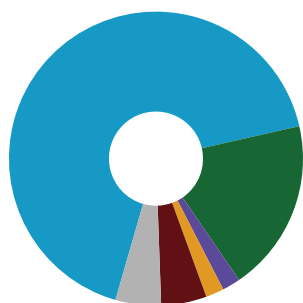
<u>Fund Name</u>	<u>Fund Number</u>
Employee Benefits	620
Liability and Property Insurance	630
Medical Self-Insurance	640

Property Taxes

Douglas County

Douglas County is a governmental taxing entity empowered to levy its own property taxes. The total mill levy for the 2026 Douglas County Budget is 19.774 mills. A 1.000 mill dedicated to persons with intellectual and developmental disabilities was approved by voters in 2001. Revenues for property taxes budgeted in 2025 are levied in December 2024. The county, municipalities, school districts and various forms of special districts are all taxing entities. A mill levy is a tax rate of 1/10 of a cent. A tax rate of 1 mill per thousand means \$1.00 of tax per \$1,000 of assessed value. The mill levy set by the taxing entity is applied to the assessed value of the property, thus generating property taxes.

Mill Levy Distribution - Douglas County 2026 Budget



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

Statutorily, Douglas County is required to shareback the Road and Bridge mill levy with all incorporated jurisdictions within the County. The jurisdictions that receive a shareback are Aurora, Castle Pines, Castle Rock, Larkspur, Littleton, Lone Tree, and Parker. The shareback is 50% of the assessed value within the incorporated boundaries times the mill levy.

Law Enforcement Authority

The Law Enforcement Authority (LEA) levies a property tax of 4.500 mills to those in unincorporated areas of the County.

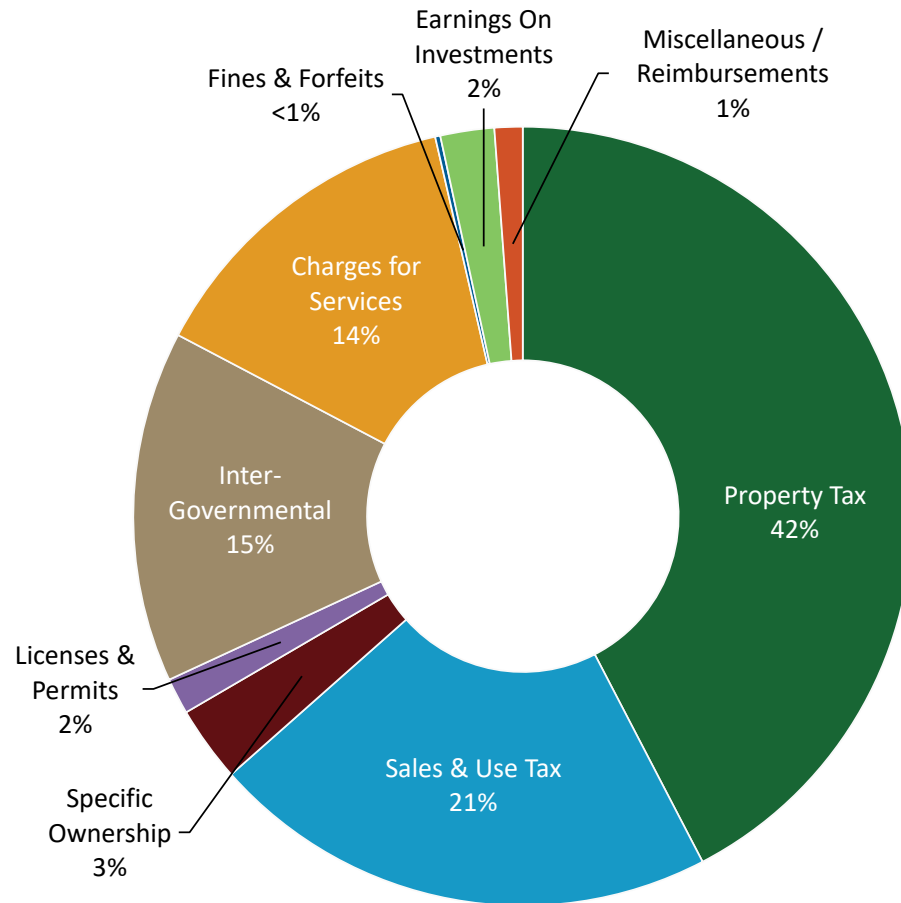
Woodmoor Mountain General Improvement District (GID)

The Woodmoor Mountain General Improvement District (GID) is a special taxing authority created for the purpose of maintenance and improvement of roads in the Woodmoor Mountain District. On November 2, 1993, a referred measure was passed at an election to allow the district to extend a mill levy on the assessed value of the District to generate \$10,000 in general property tax revenue in 1994, increasing by an amount not to exceed 5.5% thereof annually in the following years. The Woodmoor Mountain GID mill levy for 2026 is 8.743 mills.

Sales and Use Taxes

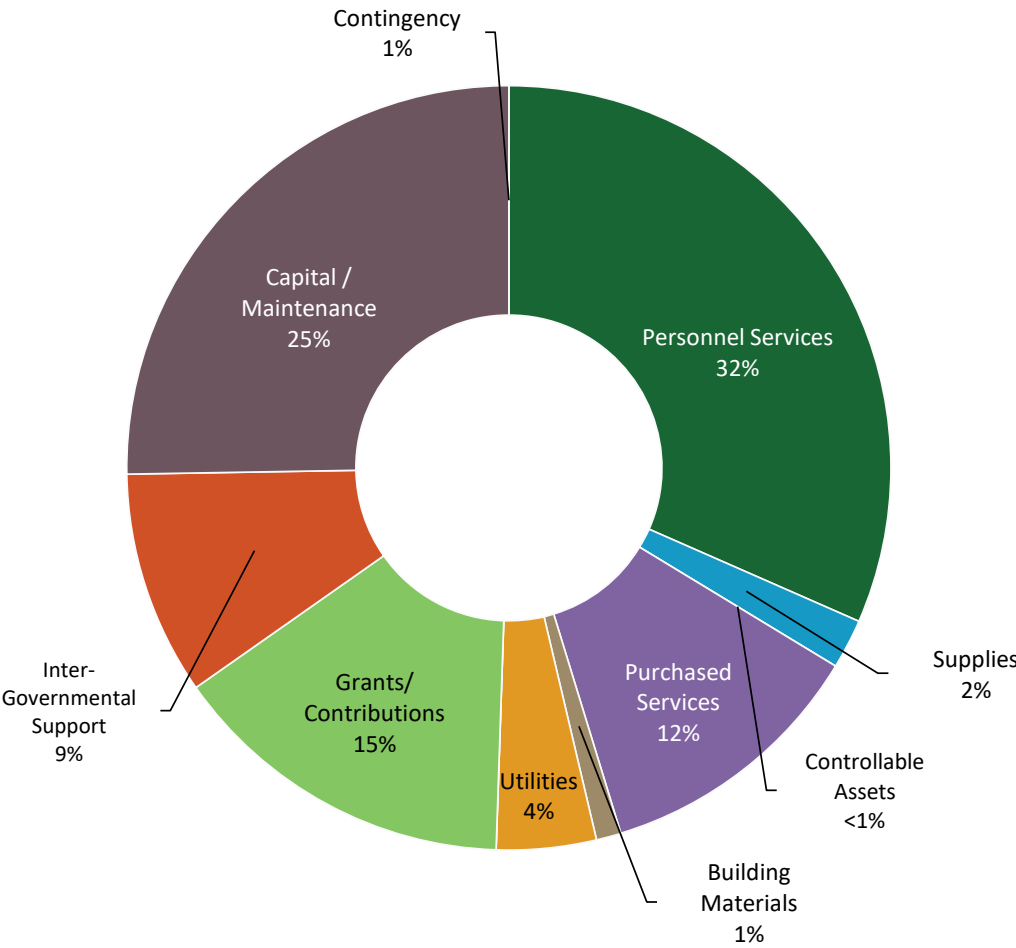
Tax	Amount	Beginning Date	Sunset Date
Parks & Open Space Sales & Use Tax	0.17%	January 1, 1995	January 1, 2039
<p>Use: Dedicated for the acquisition, administration, planning, development and construction, operations, and maintenance of Parks, Trails, Historic Resources and Open Space.</p> <p>Funds are shared at the rate of 20% of total collections multiplied by the population of the wholly incorporated municipality divided by the total population of eligible municipalities except no municipality shall receive less than \$15,000 in annual funding. Population is based on the latest data available from Colorado Department of Local Affairs, State Demography Office.</p> <p>In November 1998, the voters extended the sunset date from January 1, 2009 to January 1, 2024. In November 2022, the voters extended the sunset date from January 1, 2024 to January 1, 2039.</p>			
Road Sales & Use Tax	0.40%	January 1, 1996	December 31, 2030
<p>Use: Dedicated for the improvement and maintenance of County roads and bridges.</p> <p>Funds are shared with the municipalities of Castle Pines, Castle Rock, Larkspur, Lone Tree and Parker, at the rate of 75% of all collections on point of sales within the municipality boundary.</p> <p>In November 2007, the voters extended the sunset date from December 31, 2010 to December 31, 2030.</p>			
Justice Center Sales & Use Tax	0.25%	January 1, 1996	Perpetuity
<p>Use: Dedicated for the construction, operation, and maintenance of the County's Robert J. Christensen Justice Center and related facilities.</p> <p>In November 2007, the voters extended the sunset date from December 31, 2010 to December 31, 2020 for 0.13% of the tax, the remaining 0.10% that was to sunset on December 31, 2010 will now remain in perpetuity along with the existing 0.20% for ongoing operating costs.</p> <p>In November 2019, the voters redirected 0.13% due to sunset December 31,2020 and 0.05% in perpetuity to transportation and infrastructure effective January 1, 2020.</p>			
Transportation Infrastructure Sales & Use Tax	0.18%	January 1, 2020	December 31, 2035
<p>Use: Dedicated for transportation infrastructure within the county.</p> <p>In November 2019, the voters approved redirecting 0.13% of Justice Center Sales & Use Tax due to sunset December 31,2020 and 0.05% in perpetuity to transportation Infrastructure effective January 1, 2020; 0.05% will remain in perpetuity for transportation infrastructure and 0.13% will sunset December 31, 2035.</p>			

Revenues - Where does Douglas County get its money?



Sources of Funding	Revenues
Property Tax	\$ 230,980,640
Sales & Use Tax	115,037,714
Specific Ownership	17,142,800
Licenses & Permits	8,209,100
Inter-Governmental	79,564,432
Charges for Services	74,556,451
Fines & Forfeits	1,163,200
Earnings On Investments	12,250,050
Miscellaneous / Reimbursements	6,332,561
Total Revenues-All Funds	<u>\$ 545,236,948</u>

Expenditures - Where does Douglas County spend its money?



Fund	Expenditures
Personnel Services	\$ 226,312,478
Supplies	11,757,841
Controllable Assets	2,528,397
Purchased Services	68,875,842
Building Materials	6,208,331
Utilities	28,216,783
Debt Service/Lease Payments	0
Grants/ Contributions	91,197,624
Intergovernmental Support	57,095,170
Capital/Maintenance	156,206,901
Contingency	2,375,100
Total	<u>\$ 650,774,467</u>

Expenditure Budget by Function and Fund (Excluding Transfers)

Function	Total of all Funds	General (100)	Road & Bridge (200)	Human Services (210)	Dev. Disabilites (215)	Health (217)	Law Enforcement (220)	School Safety (221)	District Attorney JD23 (223)	Infrastructure (225)	Road Sales & Use Tax (230)	DC Transportation & Infrastructure (235)
Assessor	6,375,619	6,375,619										
Board of County Commissioners	968,580	968,580										
Budget	654,652	654,652										
Capital Improvement Projects	182,024,160		40,946,288							442,802	93,698,671	46,936,399
Clerk & Recorder	13,567,695	13,567,695										
Community Development	7,820,403	7,820,403										
Community Justice Services	2,770,735	2,770,735										
Community Safety	2,100,000	2,100,000										
Community Services	2,185,044	2,185,044										
Coroner	1,884,719	1,884,719										
County Administration	2,070,164	2,070,164										
County Attorney	2,202,771	2,202,771										
County Fair	1,357,112	1,357,112										
CSU Extension	484,100	484,100										
Developmental Disabilities	10,398,500				10,398,500							
District Attorney	16,928,303								16,928,303			
Emergency Management	4,838,091	4,838,091										
Facilities	17,358,156	16,133,659										
Finance	1,865,511	1,865,511										
Fleet	2,396,140	2,396,140										
Health Department	3,458,767					3,458,767						
Human Resources	2,656,839	2,656,839										
Human Services	66,594,132			66,594,132								
Information Technology	29,755,948	29,755,948										
Lincoln Station Sales Tax Street Improvement	50,000											
Mental Health Initiative	2,054,518	2,054,518										
Open Space & Natural Resources	24,853,896	322,659										
Other Governmental Services & Contingency	3,328,146	3,328,146										
Public Affairs	1,915,386	1,915,386										
Parks Maintenance	12,692,107	4,618,856										
Public Works - Building Development Services	4,227,050	4,227,050										
Public Works - Engineering	16,709,382	6,513,914	10,192,968									
Public Works - Operations	32,895,371		32,895,371									
Rocky Mountan HIDTA	1,219,971											
Internal Service Funds	43,957,183											
Sheriff	121,272,067	68,701,150					39,468,025	9,555,395				
Solid Waste Disposal	1,033,101	173,101										
Surveyor	8,932	8,932										
Treasurer	1,792,906	1,792,906										
Woodmoor Mountain	48,310											
Fund Totals	650,774,467	195,744,400	84,034,627	66,594,132	10,398,500	3,458,767	39,468,025	9,555,395	16,928,303	442,802	93,698,671	46,936,399

Expenditure Budget by Function and Fund (Excluding Transfers)

Justice Center Sales & Use Tax (240)	Rueter Hess Recreation Area (245)	Open Space Sales & Use Tax (250)	Conservation Trust (260)	Lincoln Station (265)	Solid Waste (275)	Woodmoor Mtn (280)	Rocky Mtn. HIDTA (295)	Capital Expenditures (330)	LID (350)	Internal Services (620/630/640)	Function
											Assessor
											Board of County Commissioners
											Budget
											Capital Improvement Projects
											Clerk & Recorder
											Community Development
											Community Justice Services
											Community Safety
											Community Services
											Coroner
											County Administration
											County Attorney
											County Fair
											CSU Extension
											Developmental Disabilities
											District Attorney
								1,224,497			Emergency Management
											Facilities
											Finance
											Fleet
											Health Department
											Human Resources
											Human Services
											Information Technology
				50,000							Lincoln Station Sales Tax Street Improvement
	1,245,526	23,285,711									Mental Health Initiative
											Open Space & Natural Resources
											Other Governmental Services & Contingency
											Public Affairs
			8,073,251								Parks Maintenance
											Building Development Services
									2,500		Public Works - Engineering
											Public Works - Operations
							1,219,971				Rocky Mountain HIDTA
										43,957,183	Internal Service Funds
3,547,497											Sheriff
					860,000						Solid Waste Disposal
											Surveyor
											Treasurer
						48,310					Woodmoor Mountain
3,547,497	1,245,526	23,285,711	8,073,251	50,000	860,000	48,310	1,219,971	1,224,497	2,500	43,957,183	Fund Totals

2026 Expenditures by Category by Department (Excluding Transfers)

	Fund	FTE	Supplies/Controllable			Grants/		Intergovernmental	Interdepartmental	Capital Outly	Contingencies	Total
			Personal Services	Assets/Purchased Services	Fixed Charges	Contributions						
External Departments - Elected Officials												
Assessor	100	46.0	\$ 6,165,919	\$ 200,457	\$ 9,243							\$ 6,375,619
Board of County Commissioners	100	3.0	595,212	303,035	406	2,000	67,927					968,580
Clerk & Recorder	100	98.75	10,335,848	3,226,632	5,215							13,567,695
Community Safety	100	0	2,100,000									2,100,000
Coroner	100	12.0	1,489,310	386,894	8,515							1,884,719
District Attorney	223	110.0	16,044,906	680,893	57,504				145,000			16,928,303
Public Trustee	100	3.0	329,685									329,685
Emergency Management (21700 / 21750)	100	16.0	2,308,581	928,317	50,408							3,287,306
Health	217	46.0	2,834,687	378,958	45,122					200,000		3,458,767
Rocky Mountain HIDTA	295	12.0	1,191,793	27,678	400						100	1,219,971
Sheriff	100	375.0	55,073,663	12,847,233	553,954	128,300	98,000					68,701,150
Law Enforcement Authority	220	194.0	33,263,610	1,637,300	2,958,115				1,509,000	100,000		39,468,025
School Safety	221	43.0	7,641,568	528,170	135,657		830,000		370,000	50,000		9,555,395
Surveyor	100	0.1	8,932									8,932
Treasurer	100	9.0	1,104,541	353,680		5,000						1,463,221
Total Elected Officials		967.85	\$ 140,488,255	\$ 21,499,247	\$ 3,824,539	\$ 135,300	\$ 995,927	\$ -	\$ 2,024,000	\$ 350,100		\$ 169,317,368
External Departments - Board Departments												
Community Development	100	32.50	\$ 4,763,429	\$ 1,303,980	\$ 1,683,783		\$ 69,211					\$ 7,820,403
Community Justice Services	100	20.0	2,224,980	545,450	305							2,770,735
Community Services	100	18.0	1,640,648	544,396								2,185,044
Community Administration (Veteran's Svcs)	100	1.50	158,862	6,975								165,837
Mental Health Initiative	100	19.0	1,998,728	3,500	52,290							2,054,518
County Administration - (Juvenile Accountability Blk Grant)	100	-				108,570						108,570
CSU Extension	100	-		484,100								484,100
Human Services	210	136.0	15,284,756	4,795,028	116,739	41,292,145		5,105,464				66,594,132
Open Space & Natural Resources	250	11.0	1,415,529	1,357,830	247,883		3,914,582		5,060,000	100,000		12,095,824
Open Space & Natural Resources	100	1.0	159,241	163,418								322,659
Parks Maintenance - General Fund	100	17.0	2,336,097	1,279,575	1,003,184							4,618,856
Parks Maintenance - Open Space	250	11.0	939,887			10,250,000						11,189,887
Public Works - Building Maintenance	100	29.75	3,886,851	249,278	90,921							4,227,050
Public Works - Engineering - Engineering	100	37.0	6,033,396	127,135	48,783							6,209,314
Public Works - Engineering - Stormwater	100	-		142,600			162,000					304,600
Public Works - Engineering - Road & Bridge	200	36.0	5,239,406	2,667,750	285,812				2,000,000			10,192,968
Public Works - Engineering (Waste Transfer)	100	0.30	1,616	171,485								173,101
Public Works - Operations *	200	81.0	10,097,315	6,877,487	4,774,769	100,000			1,645,000	500,000		23,994,571
Rueter Hess	245	6.0	601,911	66,100	19,515				508,000	50,000		1,245,526
Total External Service - Non-Elected		457.05	\$ 56,782,652	\$ 20,786,087	\$ 8,323,984	\$ 51,750,715	\$ 4,145,793	\$ 5,105,464	\$ 9,213,000	\$ 650,000		\$ 156,757,695
Total External Service Departments												
Internal Departments - Board Departments												
Budget	100	3.0	\$ 640,868	\$ 13,784								\$ 654,652
County Administration	100	8.75	1,427,707	476,620								1,904,327
County Attorney	100	16.0	2,095,021	107,750								2,202,771
County Fair	100	2.0	208,472	1,148,640								1,357,112
Emergency Management (19275)	100	-		1,550,785								1,550,785
Facilities	100	60.0	6,809,458	3,529,579	5,794,622							16,133,659
Fleet	100	24.0	3,055,475	5,336,565	102,200			(6,098,100)				2,396,140
Finance	100	13.0	1,823,039	42,472								1,865,511
Human Resources	100	13.0	2,059,264	597,575								2,656,839
Information Technology	100	70.0	13,815,734	13,939,076	1,138				2,000,000			29,755,948
Other General Governmental Services & Contingency	100	-	350,000	1,591,472	3,964,372	542,786	206,410	(5,105,464)	670,000	1,000,000		3,219,576
Public Affairs	100	6.0	842,260	1,072,970	156							1,915,386
Total Internal Service Departments		215.75	\$ 33,127,298	\$ 29,407,288	\$ 9,862,488	\$ 542,786	\$ 206,410	\$ (11,203,564)	\$ 2,670,000	\$ 1,000,000		\$ 65,612,706
Total Historical Expenditures by Department		1,640.65	\$ 230,398,205	\$ 71,692,622	\$ 22,011,011	\$ 52,428,801	\$ 5,348,130	\$ (6,098,100)	\$ 13,907,000	\$ 2,000,100		391,687,769
			58.8%	18.3%	5.6%	13.4%	1.4%	-1.6%	3.6%	0.5%		100.0%

Historical Expenditures by Department (Excluding Transfers)

	Fund	2022 Audited	2023 Audited	2024 Audited	2025 Adopted	2025 Amended	2026 Proposed
External Departments - Elected Officials							
Assessor	100	\$ 4,972,908	\$ 5,525,601	\$ 5,424,516	\$ 6,341,173	\$ 6,356,747	\$ 6,375,619
Board of County Commissioners	100	1,049,264	1,078,644	1,007,836	959,842	1,440,209	968,580
Clerk & Recorder	100	9,733,277	9,609,886	12,082,734	12,233,981	12,762,277	13,567,695
Community Safety	100	1,202,009	1,408,311	2,095,296	1,737,150	2,234,550	2,100,000
Coroner	100	1,645,143	1,772,509	1,652,749	1,810,099	1,810,099	1,884,719
District Attorney	100/223	9,873,954	10,531,023	11,900,810	14,599,382	15,086,196	16,928,303
Public Trustee	100	217,866	302,056	359,533	296,452	325,748	329,685
Emergency Management (21700 / 21750)	100	946,459	932,981	1,580,012	2,374,569	2,484,343	3,287,306
Health	217	2,039,562	5,071,511	6,265,638	3,872,956	9,511,942	3,458,767
Rocky Mountain HIDTA	295	2,667,944	4,231,912	2,336,544	1,079,304	4,389,583	1,219,971
Sheriff	100	54,957,525	61,592,949	65,086,784	67,870,730	70,767,021	68,701,150
Law Enforcement Authority	220	27,879,593	33,042,115	34,183,482	39,489,850	40,093,755	39,468,025
School Safety	221	5,518,329	6,627,127	8,387,422	7,930,644	8,477,165	9,555,395
Surveyor	100	8,269	9,102	9,228	8,957	8,957	8,932
Treasurer	100	1,153,449	1,183,359	1,113,421	1,373,027	1,391,544	1,463,221
Total Elected Officials		\$ 123,865,553	\$ 142,919,087	\$ 153,486,005	\$ 161,978,116	\$ 177,140,136	\$ 169,317,368
External Departments - Board Departments							
Community Development	100	\$ 11,277,693	\$ 8,583,837	\$ 7,475,061	\$ 8,640,908	\$ 7,547,984	\$ 7,820,403
Community Justice Services	100	1,871,982	1,984,740	2,258,816	2,489,003	2,954,625	2,770,735
Community Services	100	1,784,798	1,990,506	3,461,954	1,044,576	6,954,970	2,185,044
Community Administration (Veteran's Svcs)	100	80,872	127,324	133,473	160,482	190,482	165,837
Mental Health Initiative	100	1,223,735	1,869,013	1,605,979	1,515,101	3,251,464	2,054,518
County Administration - (Juvenile Accountability Blk Grant)	100	107,960	108,015	108,570	108,570	108,570	108,570
CSU Extension	100	409,368	383,369	423,035	484,100	484,100	484,100
Human Services	210	53,518,998	54,178,617	63,325,614	62,713,825	68,039,123	66,594,132
Open Space & Natural Resources	250	6,091,311	10,522,605	15,529,070	8,104,494	27,564,263	23,285,711
Open Space & Natural Resources	100	233,340	465,992	616,567	314,742	261,060	322,659
Parks Maintenance - General Fund	100	2,892,401	3,630,824	3,528,340	3,148,518	5,563,677	4,618,856
Public Works - Building Maintenance	100	4,506,044	4,718,982	4,534,444	4,908,683	4,944,554	4,227,050
Public Works - Engineering - Engineering	100	5,798,357	5,382,777	5,612,002	6,023,476	6,003,675	6,209,314
Public Works - Engineering - Stormwater	100	251,720	149,993	232,399	304,600	368,850	304,600
Public Works - Engineering - Road & Bridge (includes TS Replacement)	200	6,047,712	6,047,712	7,013,806	8,316,145	10,672,420	10,192,968
Public Works - Engineering (Waste Transfer)	100	156,593	340,444	444,670	188,860	208,953	173,101
Public Works - Operations *	200	20,506,964	20,399,964	25,947,502	26,774,473	31,848,520	23,994,571
Rueter Hess	245	0	416,235	765,885	1,183,935	1,693,935	1,245,526
Total External Service - Non-Elected		\$ 116,759,847	\$ 121,300,950	\$ 143,017,187	\$ 136,424,491	\$ 178,661,225	\$ 156,757,695
Total External Service Departments		\$ 240,625,399	\$ 264,220,037	\$ 296,503,192	\$ 298,402,607	\$ 355,801,361	\$ 326,075,063
Internal Departments - Board Departments							
Budget	100	524,138	518,946	590,783	634,344	637,632	654,652
County Administration	100	2,093,396	2,223,194	2,310,096	2,284,244	2,622,721	1,904,327
County Attorney	100	2,211,513	1,901,462	2,333,613	1,970,427	2,244,027	2,202,771
County Fair	100	1,048,853	1,112,296	1,251,754	888,711	1,534,616	1,357,112
Emergency Management (19275)	100	1,177,601	1,454,089	1,429,479	1,530,000	1,630,492	1,550,785
Facilities	100	11,955,313	14,748,089	12,872,500	13,871,014	15,063,775	16,133,659
Fleet	100	2,166,874	2,323,947	2,340,502	2,923,667	2,846,062	2,396,140
Finance	100	1,706,643	1,698,542	1,848,808	1,799,245	1,808,284	1,865,511
Human Resources	100	1,798,491	2,192,650	2,433,603	2,564,985	2,608,014	2,656,839
Information Technology	100	23,117,512	23,474,077	29,165,866	27,612,512	38,466,334	29,755,948
Other General Governmental Services & Contingency	100	1,809,519	7,978,638	2,135,747	8,478,944	2,767,657	3,219,576
Public Affairs	100	1,079,504	1,119,520	1,343,138	1,481,679	1,632,179	1,915,386
Total Internal Service Departments		50,689,357	60,745,450	60,055,888	66,039,772	73,861,793	65,612,706
Total Historical Expenditures by Department		\$ 291,314,756	\$ 324,965,487	\$ 356,559,081	\$ 364,442,379	\$ 429,663,154	\$ 391,687,769

* Does not include sharebacks in PW Operations of \$8,900,800

General Governmental Revenues

Description	2024 Actual Revenues	2025 Adopted Budget	2025 Amended Budget	2026 Proposed Budget
<u>Taxes:</u>				
Property				
General	\$ 113,769,987	\$ 139,056,500	\$ 139,056,500	\$ 145,662,100
Road and Bridge	38,651,611	39,177,000	39,177,000	38,796,800
Human Services	4,168,820	4,924,700	4,924,700	4,876,900
Developmental Disabilities	8,906,849	9,103,800	9,103,800	10,398,500
Law Enforcement Authority	26,224,732	26,036,200	26,036,200	25,322,000
Capital Expenditures	0	0	0	1,559,800
School Safety and Security	4,240,348	4,368,200	4,368,200	4,325,800
Woodmoor Mountain GID	36,584	36,720	36,720	38,740
Property Tax Relief	38,703,043	0	0	0
Sales and Use				
Road	42,681,098	44,045,200	44,367,700	45,995,080
Transportation Infrastructure	19,206,494	19,820,400	19,820,400	20,697,800
Justice Center	26,675,687	27,528,250	27,845,200	28,746,925
Parks and Open Space	18,139,467	18,719,209	18,794,209	19,547,909
Lincoln Station	41,516	50,000	50,000	50,000
Auto Ownership				
Road and Bridge	15,389,285	14,800,000	14,800,000	15,150,000
Law Enforcement Authority	1,916,627	1,951,400	1,951,400	1,990,000
Woodmoor Mountain GID	2,607	2,600	2,600	2,800
Total Taxes	\$ 358,754,755	\$ 349,620,179	\$ 350,334,629	\$ 363,161,154

General Governmental Revenues

Description	2024 Actual Revenues	2025 Adopted Budget	2025 Amended Budget	2026 Proposed Budget
Cable TV Franchise	\$ 2,132,331	\$ 2,155,000	\$ 2,155,000	\$ 2,100,000
<u>Intergovernmental:</u>				
Highway User	\$ 10,841,214	\$ 11,000,000	\$ 11,000,000	\$ 11,400,000
Motor Vehicle	861,701	800,000	800,000	800,000
State Cigarette	216,505	225,000	225,000	225,000
Miscellaneous	10,172,303	3,635,000	3,635,000	2,075,000
Total Intergovernmental	\$ 22,091,723	\$ 15,660,000	\$ 15,660,000	\$ 14,500,000
<u>Charges for Services:</u>				
Liability/Property Coverage	\$ 3,503,400	\$ 4,005,700	\$ 4,005,700	\$ 4,611,710
Employer Short Term Disability	184,800	155,000	155,000	205,000
Employer Worker Comp	2,858,342	2,414,900	2,414,900	2,552,400
Self-Insurance Medical Premium	24,296,931	28,582,400	28,582,400	31,757,732
Self-Insurance Dental Premium	983,101	1,052,600	1,052,600	1,220,730
Self-Insurance Vision Premium	191,349	204,900	204,900	228,100
Miscellaneous Charges for Services	0	0	0	0
Total Charges for Services	\$ 32,017,923	\$ 36,415,500	\$ 36,415,500	\$ 40,575,672
<u>Fines & Forfeits</u>	7,135	5,000	5,000	5,000
<u>Earnings on Investment</u>	(10,768,594)	10,715,500	10,715,500	12,250,050
<u>LID Assessments & Contributions</u>	170,752	85,200	85,200	85,200
<u>Miscellaneous</u>	684,367	46,990	46,990	3,106,511
Total General Governmental Revenues	\$ 405,090,391	\$ 414,703,369	\$ 415,417,819	\$ 435,783,587

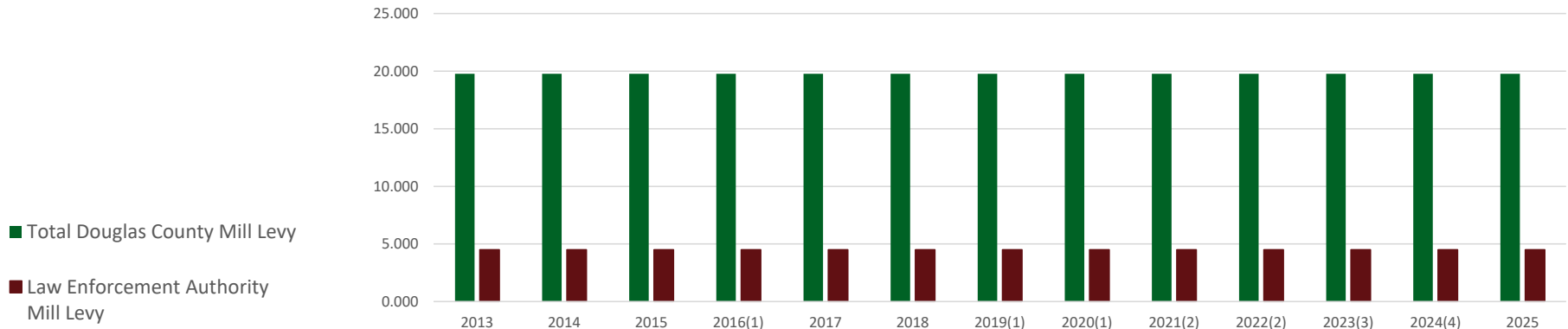
General Governmental and Program Revenues

	Total Revenues	Taxes	Earnings on Investments	Licenses & Permits	Inter-Governmental	Charges for Services	LID Assessments	Fines and Forfeits	Other Revenues
General Governmental Revenues									
Taxes:									
Property	\$230,980,640	\$230,980,640	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales	115,037,714	115,037,714	0	0	0	0	0	0	0
Auto Ownership	17,142,800	17,142,800	0	0	0	0	0	0	0
Licenses and Permits	2,100,000	0	0	2,100,000	0	0	0	0	0
Intergovernmental	14,500,000	0	0	0	14,500,000	0	0	0	0
Charges for Services	40,575,672	0	0	0	0	40,575,672	0	0	0
Earnings on Investment	12,250,050	0	12,250,050	0	0	0	0	0	0
LID Assessments & Contributions	85,200	0	0	0	0	0	85,200	0	0
Fines & Forfeits	5,000	0	0	0	0	0	0	5,000	0
Miscellaneous:	3,106,511	0	0	0	0	0	0	0	3,106,511
Total General Governmental Revenue	\$ 435,783,587	\$ 363,161,154	\$ 12,250,050	\$ 2,100,000	\$ 14,500,000	\$ 40,575,672	\$ 85,200	\$ 5,000	\$ 3,106,511
Program Revenues									
Assessor	30,000	0	0	0	0	30,000	0	0	0
Clerk and Recorder	11,135,980	0	0	197,000	0	10,307,980	0	25,000	606,000
Community Development	146,700	0	0	15,500	0	131,200	0	0	0
Community Justice Services	460,700	0	0	0	0	295,700	0	165,000	0
Community Services	184,750	0	0	0	174,750	10,000	0	0	0
County Administration	25,000	0	0	17,000	0	8,000	0	0	0
Community Safety	2,100,000	0	0	0	0	2,100,000	0	0	0
Coroner	1,500	0	0	0	0	1,500	0	0	0
County Fair	1,271,000	0	0	0	0	1,271,000	0	0	0
District Attorney	2,087,533	0	0	0	1,987,533	100,000	0	0	0
Emergency Management	280,000	0	0	0	0	0	0	0	280,000
Facilities	448,350	0	0	0	0	428,000	0	0	20,350
Finance	190,000	0	0	0	0	0	0	0	190,000
Fleet	88,500	0	0	0	0	0	0	0	88,500
Human Resources	180,000	0	0	0	0	0	0	0	180,000
Human Services	57,703,029	0	0	0	57,433,029	0	0	0	270,000
Open Space	95,000	0	0	0	0	0	0	0	95,000
Health	992,315	0	0	0	0	992,315	0	0	0
Parks Maintenance	461,000	0	0	0	0	441,000	0	0	20,000
Public Works - Building	6,316,600	0	0	4,544,500	0	1,772,100	0	0	0
Public Works - Engineering	338,200	0	0	0	0	338,200	0	0	0
Public Works - Operations	1,457,600	0	0	1,105,100	0	1,500	0	0	351,000
Public Trustee	250,000	0	0	0	0	0	0	0	250,000
Rueter Hess	666,000	0	0	0	620,000	46,000	0	0	0
RMHIDTA	1,244,871	0	0	0	1,244,871	0	0	0	0
Sheriff	10,484,449	0	0	230,000	3,604,249	5,117,000	0	968,200	565,000
Solid Waste Disposal	200,000	0	0	0	0	125,000	0	0	75,000
Treasurer	10,614,284	0	0	0	0	10,464,284	0	0	150,000
Total Program Revenues	\$ 109,453,361	\$0	\$0	\$ 6,109,100	\$ 65,064,432	\$ 33,980,779	\$0	\$ 1,158,200	\$ 3,140,850
Total Revenues	\$ 545,236,948	\$ 363,161,154	\$ 12,250,050	\$ 8,209,100	\$ 79,564,432	\$ 74,556,451	\$ 85,200	\$ 1,163,200	\$ 6,247,361

Douglas County Mill Levy History

Fund	Tax Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund		12.619	13.225	12.814	12.965	13.465	13.465	13.465	13.465	13.965	13.965	13.965	13.965	13.965
Road and Bridge Fund		4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493
Human Services Fund		0.424	0.141	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316
School Safety Fund														
Capital Expenditures Fund		1.000	0.764	1.000	1.000	0.500	0.500	0.500	0.500	0.000				
Developmental Disabilities Fund				1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Infrastructure Fund														
Debt Service Fund		0.238	0.151	0.151										
Total Douglas County Mill Levy		18.774	18.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774
Law Enforcement Authority Mill Levy		4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500

Fund	Tax Year	2013	2014	2015	2016 ⁽¹⁾	2017	2018	2019 ⁽¹⁾	2020 ⁽¹⁾	2021 ⁽²⁾	2022 ⁽²⁾	2023 ⁽³⁾	2024 ⁽⁴⁾	2025
General Fund		13.965	13.965	13.788	13.288	12.788	13.288	13.049	13.049	12.299	12.299	10.613	13.243	14.008
Road and Bridge Fund		4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	4.493	3.791	3.731	3.731
Human Services Fund		0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.316	0.376	0.376	0.409	0.469	0.469
School Safety Fund								0.416	0.416	0.356	0.356	0.416	0.416	0.416
Capital Expenditures Fund				0.177	0.177	0.177	0.177							0.150
Developmental Disabilities Fund		1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	0.867	0.867	1.000
Infrastructure Fund						1.000	0.500							
Debt Service Fund														
Temp Mill Levy Credit/Tax Relief					0.500			0.500	0.500	1.250	1.250	3.679	1.048	
Total Douglas County Mill Levy		19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.774	19.775	19.774	19.774
Law Enforcement Authority Mill Levy		4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500



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

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

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

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

BUDGET PREPARATION CALENDAR

Please note dates are approximate

JANUARY 2025 – APRIL 2025

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

May 2025

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

June 2025

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

July 2025

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

August 2025

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

Key Budget Dates (2025/2026)

Supplemental Calendar - Budget Appropriation Amendments

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

September 2025

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

October 2025

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

November 2025

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

December 2025

2026 Budget Adoption - December 9, 2025
2026 Management Limitations
2025 Certification of Mill Levies
2025 Year-End Spending Authority Compliance

January 2026

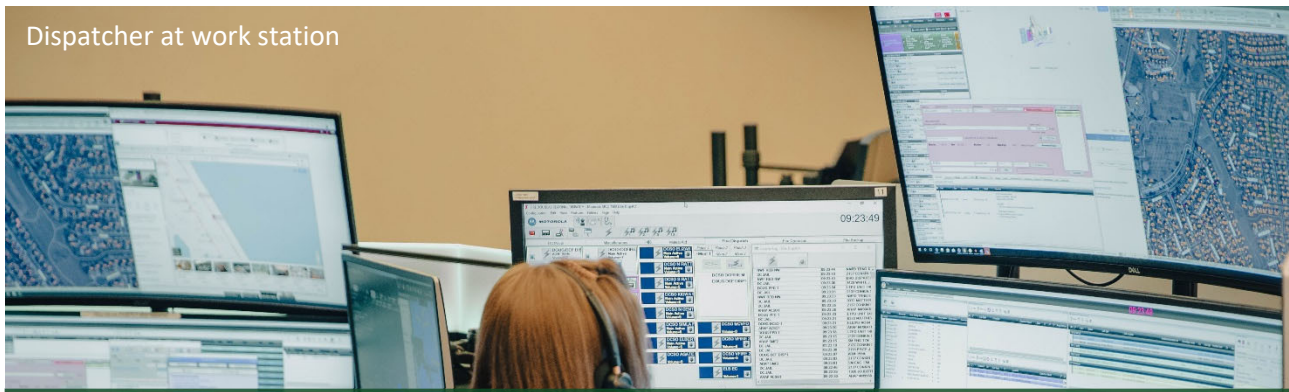
Upload 2026 Budget into JDE Financials
Submit 2026 Adopted Budget – State Division of Local Governments (DOLA)



COUNTY FUNDS

Lupine blooming in meadow.

Dispatcher at work station



Building Inspector

General Fund

THE GENERAL FUND IS USED TO ACCOUNT FOR ALL RESOURCES ASSOCIATED WITH TRADITIONAL GOVERNMENT FUNCTIONS WHICH ARE NOT REQUIRED LEGALLY OR BY FINANCIAL MANAGEMENT PRACTICES TO BE ACCOUNTED FOR IN ANOTHER FUND. AS THE COUNTY'S MAIN OPERATING FUND, THE GENERAL FUND ACCOUNTS FOR GENERAL COUNTY OPERATIONS SUCH AS PUBLIC SAFETY, PLANNING AND ZONING, PARKS AND RECREATIONS, TAX ASSESSMENT AND COLLECTION, MOTOR VEHICLE LICENSING, ELECTIONS, FACILITIES, FAIRGROUNDS, FINANCE, AND ADMINISTRATION.



People waiting at the Motor Vehicle Office



Parks employee mowing a park

General Fund (Fund 100)

Fund Summary

	2024	2025	2025	2025	2026	2027	2028	2029	2030
	Audited Actuals	Adopted Budget	Amended Budget	Estimated Actuals	Proposed Budget	Projection	Projection	Projection	Projection
1 Beginning Fund Balance	\$ 51,413,343	\$ 33,288,064	\$ 57,758,310	\$ 57,758,310 *	\$ 36,546,502	\$ 34,705,324	\$ 37,840,050	\$ 43,994,706	\$ 51,313,827
Revenues									
2 Taxes	\$ 113,769,987	\$ 139,056,500	\$ 139,056,500	\$ 138,023,474	\$ 145,662,100	147,742,000	\$ 151,394,000	\$ 154,369,600	\$ 161,307,000
3 Licenses and Permits	8,972,885	8,481,700	8,481,700	7,041,320	7,104,000	7,111,925	7,110,162	7,489,005	7,637,868
4 Intergovernmental	7,429,909	1,986,750	13,454,208	6,511,077	492,750	318,000	318,000	318,000	318,000
5 Charges for Services	29,242,934	26,294,425	26,791,825	29,815,511	30,466,964	30,747,669	31,204,944	31,594,460	32,261,262
6 Fines and Forfeits	181,520	156,200	180,111	202,700	197,800	198,000	198,000	198,000	198,600
7 Earnings on Investments	15,929,449	6,500,000	6,500,000	6,957,657	6,500,000	5,500,000	4,000,000	3,000,000	3,000,000
8 Donations and Contributions	506,245	260,000	260,000	321,661	260,000	260,000	260,000	260,000	260,000
9 Other Revenues	7,793,601	2,396,300	2,570,825	3,410,206	2,789,850	2,320,350	2,330,850	2,331,350	2,403,850
Transfers In:									
10 Capital Replacement Fund	990,000	603,000	603,000	603,000	399,922	0	0	0	0
11 Road & Bridge Fund	107,000	440,821	440,821	440,821	466,825	466,825	466,825	466,825	466,825
12 Transportation Fund	500,000	500,000	500,000	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	28,046,100	28,746,925	29,205,799	30,220,375	31,252,075	32,319,100
14 Parks and Open Spaces Sales & Use Tax Fu	0	0	1,679,009	1,679,009	0	-	0	0	0
15 Road Sales Tax Fund-Engineering Svc	750,000	750,000	750,000	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	24,900	24,900	24,900
17 American Recovery Plan Act Fund	0	0	830,000	830,000	0	0	0	0	0
18 Property Tax Relief Fund	0	0	48,609	48,609	0	0	0	0	0
19 LID Capital Construction Fund	894,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
20 Medical, Dental, Vision Self-Insurance Fund	0	2,000,000	2,000,000	2,000,000	0	0	0	0	0
21 Total Transfers In	29,929,362	32,132,871	35,007,439	35,007,439	30,973,572	31,032,524	32,047,100	33,078,800	34,145,825
22 Recommended New Requests - One-Time - Transfer from Justice Center Sales & Use Tax Fund					115,000				
23 Recommended New Requests - Ongoing - Transfer from Justice Center Sales & Use Tax Fund					382,650	382,650	382,650	382,650	382,650
24 Total Revenues and Transfers In	\$ 213,755,893	\$ 217,264,746	\$ 232,302,608	\$ 227,291,045	\$ 224,944,686	\$ 225,613,118	\$ 229,245,905	\$ 233,022,265	\$ 241,915,055
Expenditures by Function									
25 Personnel	\$ 125,326,367	\$ 133,829,689	\$ 138,527,040	\$ 138,527,040	\$ 134,802,707	\$ 135,840,100	\$ 135,840,100	\$ 135,840,100	\$ 135,840,100
26 Supplies	7,887,968	7,638,134	8,073,067	8,073,067	7,510,846	7,677,126	7,790,515	7,923,756	8,061,133
27 Controllable Assets	407,675	1,180,378	684,052	684,052	1,070,078	1,070,078	1,070,078	1,070,078	1,070,078
28 Purchased Services	45,380,472	34,880,662	57,202,657	57,202,657	39,450,844	39,450,844	40,787,440	40,787,440	40,787,440
29 Building Materials	346	0	0	0	0	0	0	0	0
30 Fixed Charges	9,736,914	12,186,225	13,276,916	13,276,916	13,370,190	13,047,933	13,600,517	14,172,403	14,835,292
31 Debt Service	5,725,972	0	0	0	0	0	0	0	0
32 Grants and Contributions	2,355,684	986,470	1,439,082	1,439,082	786,656	672,970	672,970	672,970	672,970
33 Intergovernmental Support	592,929	603,548	604,368	604,368	603,548	603,548	603,548	603,548	603,548
34 Interdepartmental Charges	(11,547,502)	(11,494,167)	(11,494,167)	(11,494,167)	(11,203,564)	(11,041,435)	(11,255,761)	(11,483,016)	(11,718,874)
35 Capital Outlay	4,646,776	5,134,950	1,480,037	1,480,037	0	0	0	0	0
36 Computer Equipment	1,136,629	2,086,000	2,857,009	2,857,009	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
37 Vehicle Replacements	1,396,843	1,485,000	1,531,898	1,531,898	670,000	800,000	800,000	800,000	800,000
38 Contingency	0	2,000,000	760,148	760,148	1,000,000	0	0	0	0
Transfers Out									
39 To Law Enforcement Authority Fund	2,923,400	7,774,019	7,774,019	7,774,019	8,380,417	8,806,300	7,656,300	9,796,300	6,387,400
40 To Security and Mental Health Fund	625,000	200,000	200,000	200,000	780,000	125,000	100,000	100,000	0
41 To District Attorney Fund	0	12,580,171	12,849,375	12,849,375	14,840,770	14,804,028	14,804,028	14,798,377	14,798,377
42 To Capital Expenditures Fund	88,000	0	3,435,000	3,435,000	0	0	0	0	0
43 To Solid Waste Disposal Fund	275,950	0	3,000,000	3,000,000	0	0	0	0	0
45 To Human Services Fund	3,858,140	4,195,916	4,195,916	4,195,916	3,573,825	3,573,825	3,573,825	3,573,825	3,573,825
46 To Medical Self-Insurance Fund	2,500,000	0	0	0	1,000,000	0	0	0	0
47 To Health Fund	2,123,247	2,106,435	2,106,435	2,106,435	2,466,452	2,488,710	2,488,324	2,487,999	2,487,741
48 Total Transfers Out	12,393,737	26,856,541	33,560,745	33,560,745	31,041,464	29,797,863	28,622,477	30,756,501	27,247,343
49 Recommended New Requests - One-Time					3,123,730				
50 Recommended New Requests - Ongoing					2,559,365	2,559,365	2,559,365	2,559,365	2,559,365
51 Total Expenditures and Transfers Out	\$ 205,440,810	\$ 217,373,430	\$ 248,502,852	\$ 248,502,852	\$ 226,785,864	\$ 222,478,392	\$ 223,091,249	\$ 225,703,144	\$ 222,758,394
52 Change In Fund Balance	8,315,083	(108,684)	(16,200,244)	(21,211,807)	(1,841,178)	\$ 3,134,726	6,154,656	7,319,121	19,156,661
53 Ending Fund Balance	\$ 59,728,426	\$ 33,179,380	\$ 41,558,066	\$ 36,546,502	\$ 34,705,324	\$ 37,840,050	\$ 43,994,706	\$ 51,313,827	\$ 70,470,488
Fund Balance Detail									
54 Non-spendable Fund Balance	\$ 3,108,325	\$ 4,281,147	\$ 3,108,325	\$ 3,108,325	\$ 3,108,325	\$ 3,108,325	\$ 3,108,325	\$ 3,108,325	\$ 3,108,325
55 Restricted Fund Balance	19,686,825	11,379,319	13,387,222	13,327,078	13,375,462	13,375,462	13,327,078	13,327,078	13,327,078
56 Committed Fund Balance	3,724,698	5,000,000	5,000,000	4,200,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
57 Assigned Fund Balance - Required Per Policy	7,696,913	8,425,722	6,689,054	6,689,054	6,689,054	6,689,054	6,689,054	6,689,054	6,689,054
58 Assigned Fund Balance - Carry Forward	4,723,045	0	0	0	0	0	0	0	0
59 Assigned Fund Balance - Initiatives	20,625,000	6,500,000	12,125,000	7,850,000	6,350,000	6,350,000	6,350,000	6,350,000	6,350,000
60 Unassigned Fund Balance Available	2,099,837	15,706	1,248,465	1,372,045	182,483	3,317,209	9,520,249	16,839,370	35,996,031
61 Unrealized Gains & Losses Adjustment	(1,936,216)	(2,422,514)	0	0	0	0	0	0	0
62 Ending Fund Balance	\$ 59,728,426	\$ 33,179,380	\$ 41,558,066	\$ 36,546,502	\$ 34,705,324	\$ 37,840,050	\$ 43,994,706	\$ 51,313,827	\$ 70,470,488

* Beginning fund balance adjusted to remove mark-to-market (\$1,936,216)

Douglas County Government
2026 General Fund Recommended New Requests

Dept./Division	Request Description	FTE	One-Time Amount	Ongoing Amount	Offsetting Revenues	Net Impact to Fund
Clerk & Recorder						
12500	Elections - Printing / Copying		\$ 426,000			\$ 426,000
12500	Elections - Overtime		40,000			40,000
12500	Temporary Staffing - Elections		146,080			146,080
12500	Elections - Judges / Referee		151,000			151,000
Community Services						
16700	Older Adult Initiatives		500,000			500,000
Facilities						
19100	Countywide Security Guard Services			228,000		228,000
19150	HID Badge Printer		6,000		(6,000)	0
19150	Justice Center Security Supplies Increase		2,500		(2,500)	0
19150	Justice Center Furniture and Ergonomic Replacements		100,000		(100,000)	0
19150	Justice Center Guardian Air Cell Replacement		6,500		(6,500)	0
Finance						
802000	Annual Audit Increase			48,715		48,715
Information Technology						
18900	Software Subscriptions & Licenses Increase			1,900,000		1,900,000
Sheriff						
21120	Deputy Cadet Training Academy - 1 Academy - 12 Attendees		995,650			995,650
21350	Software / Hardware Maintenance / Subscriptions Increase			111,800	(111,800)	0
21400	CPI Annual Allied Security Increase			25,000	(25,000)	0
21500	CPI Increase Trinity			32,000	(32,000)	0
21500	CPI Increase - Wellpath			153,850	(153,850)	0
21500	Software Maintenance Increase			60,000	(60,000)	0
21700	Wildfire Mitigation Program		750,000			750,000
General Fund Total			\$ 3,123,730	\$ 2,559,365	\$ (497,650)	\$ 5,185,445

2026 ASSET REPLACEMENT REQUESTS - GENERAL FUND 100															
Unit # to be Replaced	Business Unit	Original Vehicle/Equipment Information				Age	Meter/Milea	Maintenance	Total Points	Vehicle Replacement Cost					
		Year	Make	Model	Acquire and Cap Cost	Age Points	Meter Points	Maintenance Points		Vehicle Cost	Upfit Cost	Radio/Other Equipment Cost	Total Cost	Replacement Type	
15030	21700	2015	FORD	F250	\$ 33,496	5.0	5.0	5.0	15.0	\$ 55,000	\$ 15,000	\$ 20,000	\$ 90,000	FORD F150	
8009	19910	2008	CHEVY	TRAILBLAZER	\$ 20,073	5.0	4.9	5.0	14.9	\$ 40,000			\$ 40,000	CHEVY EQUINOX	
1402	21200	2014	FORD	EXPLORER	\$ 28,174	5.0	4.8	6.6	16.4	\$ 60,000	\$ 15,000		\$ 75,000	FORD BRONCO	
1617	23150	2016	FORD	EXPLORER	\$ 29,694	4.8	5.0	6.4	16.2	\$ 60,000	\$ 15,000		\$ 75,000	FORD BRONCO	
1749	21175	2017	JEEP	GC	\$ 27,982	3.9	5.0	7.9	16.8	\$ 60,000	\$ 15,000		\$ 75,000	FORD BRONCO	
1813	23350	2018	FORD	F150	\$ 34,376	3.3	5.0	9.7	18.0	\$ 50,000	\$ 15,000		\$ 65,000	DODGE DURANGO	
1815	21450	2018	MERCEDES	SPRINTER	\$ 60,406	3.1	5.0	4.5	14.6	\$ 70,000	\$ 45,000	\$ 5,000	\$ 120,000	FORD TRANSIT	
1319	21350	2013	JEEP	WRANGLER	\$ 31,508	5.0	4.8	4.9	14.7	\$ 65,000	\$ 15,000		\$ 80,000	FORD F350	
18062	24100	2018	CHEVY	Colorado					0.0	\$ 45,000	\$ 5,000		\$ 50,000		
													\$ 670,000		
RANGE	15 POINT REPLACEMENT SCALE														
<10	Do Not Replace														
10 - 12.5	Early Replacement Candidate														
12.5 - 15	Optimal Replacement Time, Unit is in 10% of useful life and at optimal resale value														
> 15	Overdue Replacement, Unit should be replaced as soon as possible														

GENERAL FUND

\$3,123,730 One-Time; \$2,559,365 Ongoing; and \$497,650 Offsetting Revenues

CLERK AND RECORDER

Elections Ballot Printing - \$426,000 One-Time

The Elections Division requests funding for two elections in 2026: one Primary Election and one General Election. The current budget only covers one Coordinated Election. A portion of these funds is expected to be reimbursed by the State.

For the Primary Election, the County must send two ballots to all Unaffiliated Voters, who make up 51% of active voters in Douglas County (150,000 out of 296,000 estimated voters for 2026). The General Election in November is estimated to have a two-card ballot, adding at least \$0.55 per voter to the election cost. The County has seen a consistent increase in eligible electors, with approximately 800 new active voters monthly.

Elections Overtime - \$40,000 One-Time

Additional hours will be required to complete voter registration and ballot fulfillment tasks on and before Election Day. Election facilities (VSPCs) and support staff operate from 8am to 5pm Monday to Friday and at least 4 hours on Saturdays starting October 31, with actual hours being 7:30am to 5:30pm. Ballot Roundup procedures occur on weekends.

On Election Day, facilities are open from 6:30am until midnight for voter services and ballot processing. Staff work additional hours to cover all operations, including VSPC support, ballot sorting, and tabulation. Extended hours are required to meet statutory requirements, resulting in additional work hour

Elections - Temporary Help - \$146,080 One-Time

Due to two scheduled elections and one potential special election in 2026, the Elections Division will require four Limited Benefit Temporary positions, each lasting 14 weeks. These positions are essential to support key roles within the Elections Office, specifically in Voter Registration and Election Management. The clerical support provided by these temporary staff members will address the needs for data entry, supplemental Election Judge coordination, and phone bank support during the 2026 election cycle. Their addition will help meet statutory deadlines for voter registration and maintain service levels in voter support (phone/chat) by balancing staff workloads with incoming demands.

Elections Judge Staff - \$151,000 One-Time

The Elections Division needs to field 23 Voter Service and Polling Centers (VSPCs) for the November General Election. In 2026, there will be at least two elections: the State Primary in June and the General Election in November. The current budget only covers the General Election. Primary Elections are projected to cost \$120,000 each, with 4 VSPCs compared to 23 for the General Election. This request includes an increase of 2 VSPCs to comply with State Statute due to the County's population growth (1-5-102.9 C.R.S.).

COMMUNITY SERVICES

Older Adult Initiative - \$500,000 One-Time

An allocation of \$500,000 is designated for initiatives aimed at maintaining and increasing vital safety and independence for older adults. Without continued investment, there will be a reduction in services that directly support the health, well-being, and security of this population. Such decreases may result in increased reliance on emergency services and could

force individuals to move to more costly institutional or assisted care facilities.

FACILITIES

County-Wide Security Guard Services - \$228,000 Ongoing

Additional budget of \$228,000 is needed to offset the 3.5% increase in security guard services in 2026. Allied Universal, contracted by Douglas County to provide security for multiple County buildings, is increasing its costs due to higher staffing expenses. This includes adding a guard at Elections and Lansing Point, as well as a supervisor-level guard at the Wilcox Building.

HID Badge Printers - \$6,000 One-Time and Offsetting Revenues of \$6,000

Budget of \$6,000 is required to replace the HID badge printers at both Facilities and the Justice Center. The current printers are causing frequent issues, which could prevent the County from printing new access cards.

Justice Center Security Supplies Increase - \$2,500 One-Time and Offsetting Revenues of \$2,500

New budget of \$2,500 is needed to replace Justice Center security components. Parts need to be stocked in case of equipment failure. Components ensure Justice Center doors remain locked, and the card readers and cameras remain effective.

Justice Center Furniture and Ergonomics Replacements - \$100,000 One-Time and Offsetting Revenues of \$100,000

Budget is requested for replacing furniture and equipment at the Justice Center. Many existing furniture pieces show significant signs of wear, including delamination, structural fatigue, and general deterioration due to age and heavy use. In

some cases, this damage presents safety concerns, including the potential for personal injury to employees or the public.

Justice Center Guardian Air Cell Replacement - \$6,500 One-Time and Offsetting Revenues of \$6,500

Budget of \$6,500 is needed to replace the air purification cells within the ductwork of all air handling units (AHUs) at the Justice Center. These cells have an optimal lifespan of two years. Failure to replace them will compromise the air purification process for the facility's air supply.

FINANCE

Annual Audit Increase - \$48,715 Ongoing

Budget of \$48,715 is needed for fiscal year 2026 to cover additional auditing services in major programs that are required by the independent auditing firm, Forvis Mazars. The auditing costs cover four items: financial audit, single audit, TRS Software License and remapping TRS to the revised chart of accounts.

INFORMATION TECHNOLOGY

Software Subscriptions and Licenses Increase - \$1,900,000 Ongoing

Additional budget of \$1,900,000 is being requested for the IT Maintenance fund (18900). This fund supports the ongoing operations of active information technology, which is essential for County operations and services. The requested amount accounts for increased usage of existing technology, expanded use of AI software, the second year of WorkSMART software, and inflationary impacts on IT costs. Without this funding, County operations and services may be compromised due to disabled information technology resulting from canceled contracts and deferred maintenance.

SHERIFF

Deputy Cadet Training Academy – 12 Attendees - \$995,650 One-Time

Budget is being allocated for 12 Douglas County employees to attend the Deputy Cadet Training Academy at the Highlands Ranch Law Enforcement Training Facility (HRLETF) in 2026. Employees who meet selection criteria will spend approximately 880 hours attending training and become deputies at the conclusion of the five-month academy.

Software/Hardware Maintenance/Subscriptions Increase - \$111,800 Ongoing and \$111,800 Offsetting Revenues

Budget of \$111,800 is needed to maintain the current service contracts, software/hardware maintenance and software subscriptions for the various applications that are utilized by the Douglas County Sheriff's Office.

CPI Annual Allied Security Increase - \$25,000 Ongoing and Offsetting Revenues of \$25,000

New budget of \$25,000 is needed to offset the 3.5% staffing increase imposed by Allied Universal, contracted by Douglas County to provide security at the Justice Center and the Highlands Ranch Sub-Station.

Inmate Meal Base Budget Increase - Consumer Price Index (CPI) Inc. (3.8%) - \$32,000 Ongoing and Offsetting Revenues of \$32,000

The Sheriff's Office contracts with Trinity Services for inmate meals, and they are requesting a 3.8% CPI increase for 2026 per their contract. This will maintain the high-quality meals provided to inmates housed at the Douglas County Detention Center.

Additional Inmate Medical – Consumer Price Index (CPI) Inc. (3%) - \$153,850 Ongoing and Offsetting Revenues of \$153,850

A budget increase is being requested in the amount of \$153,850 to maintain the quality and standard of medical services provided to the inmates housed at the Douglas County Detention Center. The current vendor, Wellpath, is requesting a 3.0% CPI adjustment to help curb the current rate of inflation.

Software Subscriptions and Maintenance Base Budget Increase - \$60,000 Ongoing and Offsetting Revenues of \$60,000

\$60,000 of additional budget is being requested to maintain current service contracts, software/hardware maintenance, and software subscriptions for the Douglas County Sheriff's Office. Due to rising technological costs, the current budget can no longer absorb these increased costs. Some of the software that the funds would be used for are LinEv, CorreTrak and SurePass ID.

Wildfire Mitigation Program - \$750,000 One-Time

The Wildfire Mitigation program plays a crucial role in helping residents, communities, and landowners prepare for, respond to, and recover from wildfires. Through the continued success of the Wildfire Cost-Share Program, this section enhances community safety and protects critical values at risk throughout Douglas County. In 2024, the program funded 105 projects, resulting in mitigation treatments across more than 300 acres. These efforts strengthened strategic priorities by protecting values at risk within the built environment, increasing community capacity, and advancing the goals and objectives outlined in the Douglas County Community Wildfire Protection Plan (CWPP).

These mitigation projects help safeguard lives, property, and natural resources by reducing the severity of wildfires and their

post-fire impacts, such as erosion and debris flows. Ultimately, they reduce the costs associated with emergency response and disaster recovery. Without dedicated and sustainable funding, the ability to mitigate risks effectively and maintain vital community partnerships will diminish, impacting overall resilience and recovery capabilities. Ensuring ongoing funding aligns with Board priorities, such as public safety and the preservation of historic and natural resources, is essential for maintaining the efficacy of our wildfire mitigation efforts.



Road & Bridge Fund

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

Paint striping truck painting lines on a road.

Douglas County Government
Road and Bridge Fund (Fund 200)

Fund Summary

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 36,970,336	\$ 26,188,606	\$ 35,278,429	\$ 35,278,429	\$ 29,971,144	\$ 13,099,092	\$ 16,547,271	\$ 20,672,331	\$ 26,278,763
Revenues									
2 Taxes	\$ 54,040,895	\$ 53,977,000	\$ 53,977,000	\$ 54,032,704	\$ 53,946,800	\$ 54,803,800	\$ 56,085,600	\$ 57,193,300	\$ 59,362,600
3 Licenses and Permits	1,165,802	899,500	899,500	1,212,823	1,105,100	891,500	891,500	891,500	891,500
4 Intergovernmental	13,342,578	12,260,000	12,335,477	12,541,297	12,600,000	12,575,000	12,575,000	12,575,000	12,575,000
5 Charges for Services	3,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
6 Earnings on Investments	0	0	0	0	0	0	0	0	0
7 Donations and Contributions	0	0	0	0	0	0	0	0	0
8 Other Revenues	288,110	130,000	731,017	1,001,384	351,000	351,000	351,000	351,000	351,000
9 Total Revenues and Transfers In	\$ 68,840,885	\$ 67,268,000	\$ 67,944,494	\$ 68,789,707	\$ 68,004,400	\$ 68,622,800	\$ 69,904,600	\$ 71,012,300	\$ 73,181,600
Expenditures by Function									
10 Personnel	\$ 14,115,966	\$ 15,090,384	\$ 15,090,384	\$ 15,090,384	\$ 15,286,721	\$ 15,314,129	\$ 15,314,129	\$ 15,314,129	\$ 15,314,129
11 Supplies	944,899	2,405,686	2,475,510	2,475,510	2,106,662	2,079,594	2,088,224	2,099,740	2,111,602
12 Controllable Assets	66,014	77,600	77,600	77,600	27,600	27,600	27,600	27,600	27,600
13 Purchased Services	3,128,939	1,608,180	2,301,758	2,301,758	1,503,644	1,503,644	1,503,644	1,503,644	1,503,644
14 Building Materials	6,101,677	6,207,331	6,324,177	6,324,177	6,207,331	6,207,331	6,207,331	6,207,331	6,207,331
15 Fixed Charges	4,395,974	7,236,707	4,617,082	4,617,082	5,010,581	6,143,360	6,411,387	6,644,298	6,943,503
16 Grants and Contributions	682,265	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
17 Intergovernmental Support	8,812,046	9,429,516	9,375,802	9,375,802	8,900,800	9,032,137	9,255,400	9,437,301	9,861,424
18 Equipment Replacements/New	3,969,260	1,275,000	1,615,956	1,615,956	1,645,000	3,500,000	3,500,000	3,500,000	3,500,000
19 Pavement Management	22,246,636	22,140,730	20,924,277	20,924,277	0	0	0	0	0
20 Engineering Storm Drainage	0	6,186,264	8,287,075	0	0	5,000,000	5,000,000	5,000,000	5,000,000
21 Capital Projects/Re-appropriation	5,962,116	7,730,301	72,110	8,359,185	14,146,288	14,695,000	14,800,000	14,000,000	15,000,000
22 Contingency	0	500,000	14,646,198	500,000	500,000	500,000	500,000	500,000	500,000
23 Transfers Out:									
24 To General Fund	107,000	440,821	440,821	440,821	466,825	466,825	466,825	466,825	466,825
25 To Local Improvement (LID) Fund	0	0	1,461,565	1,461,565	0	0	0	0	0
26 To Solid Waste Disposal Fund	0	0	432,875	432,875	375,000	605,000	605,000	605,000	605,000
27 Total Transfers Out	107,000	440,821	2,335,261	2,335,261	841,825	1,071,825	1,071,825	1,071,825	1,071,825
28 Recommended New Requests - One-Time					28,600,000				
29 Total Expenditures and Transfers Out	\$ 70,532,792	\$ 80,428,520	\$ 88,243,190	\$ 74,096,992	\$ 84,876,452	\$ 65,174,620	\$ 65,779,540	\$ 65,405,869	\$ 67,141,058
30 Change In Fund Balance	(1,691,907)	(13,160,520)	(20,298,696)	(5,307,285)	(16,872,052)	3,448,180	4,125,060	5,606,431	6,040,542
31 Ending Fund Balance	\$ 35,278,429	\$ 13,028,086	\$ 14,979,733	\$ 29,971,144	\$ 13,099,092	\$ 16,547,271	\$ 20,672,331	\$ 26,278,763	\$ 32,319,305
Fund Balance Detail									
32 Non-spendable Fund Balance	\$ 2,738,970	\$ 3,172,732	\$ 2,738,970	\$ 2,738,970	\$ 2,738,970	\$ 2,738,970	\$ 2,738,970	\$ 2,738,970	\$ 2,738,970
33 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
34 Committed Fund Balance	8,955,981	0	0	0	0	0	0	0	0
35 Committed Fund Balance - Required per Policy	9,127,776	8,661,629	9,127,776	25,999,828	9,127,776	8,661,629	8,661,629	8,661,629	8,661,629
36 Committed fund Balance - Initiatives	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
37 Committed Fund Balance - Available	13,455,702	193,725	2,112,987	232,346	232,346	4,146,672	8,271,732	13,878,164	19,918,706
38 Ending Fund Balance	\$ 35,278,429	\$ 13,028,086	\$ 14,979,733	\$ 29,971,144	\$ 13,099,092	\$ 16,547,271	\$ 20,672,331	\$ 26,278,763	\$ 32,319,305

Douglas County Government
2026 Road and Bridge Fund Recommended New Requests

Division / Project	Request Description	FTE	One-Time Amount	Ongoing Amount	2025 Encumbrances Re-appropriated in 2026	2025 Unspent Project Dollars Re-appropriated in 2026	Net Impact to Fund
Traffic Signs / Striping							
31600	Seasonal Traffic Technicians		\$ 50,000				\$ 50,000
Traffic Signal Operations							
31650	Contracted Utility Locating Services			50,000			50,000
Traffic Signal Asset Management Program							
31660	Traffic Signal System Equipment Base Budget Increase			100,000			100,000
Capital Improvement Projects							
800100	Contracted Road Maintenance			21,400,000	623,810	3,572,592	25,596,402
800244	Traffic Communications					344,524	344,524
800302	US85 Corridor Improvements				223,768	91,158	314,926
800435	Pine Drive Improvements				345,892	282,548	628,440
800436	County Line Road / Inverness					200,000	200,000
800490	Drainage Projects					35,000	35,000
800503	Emergency Storm Drainage Projects		500,000		154,047	551,087	1,205,134
800506	Stormwater Priority Projects		4,400,000		2,167,294	1,202,322	7,769,616
800853	School and Pedestrian Safety Projects		100,000			841,006	941,006
800903	Intelligent Transportation System				99,997	149,705	249,702
800909	Traffic Signal Consultant					41,994	41,994
800916	Traffic Signal Replacement		2,000,000		170,256	2,432,208	4,602,464
801004	Safety and Congestion Management					201,315	201,315
801012	Crowfoot Vally Road Improvement					200,000	200,000
801013	Highlands Ranch Parkway / Ridgeline					200,000	200,000
861594	ATSPM - ARPA					90	90
870077	Sedalia Facility				15,675		15,675
Road and Bridge Fund Total			\$ 28,600,000	\$ 0	3,800,739	10,345,549	42,746,288

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

ROAD AND BRIDGE FUND

\$28,600,000 One-Time

TRAFFIC

Seasonal Traffic Technicians - \$50,000 One-Time

This request is for two seasonal employees for a nine-month duration (March to November) to help manage the Striping and Signing Teams' peak season workload. The tasks for these seasonal employees include, but are not limited to, placing cones in the street, driving the middle tail truck, using walk-behind stripers, placing legends and cross-hatching on roadways, assisting with the manufacture of signs, cleaning up and refurbishing signs, and other assignments. These tasks will allow the more experienced Traffic Technicians to complete more specialized work assignments. These employees would be paid an hourly rate with no benefits.

ENGINEERING

Contracted Utility Locating Services - \$50,000 One-Time

Budget of \$50,000 covers locating of underground facilities associated with traffic signals, fiber optic and power lines, as well as storm sewers. All work is performed in response to utility location calls to Colorado's 811 "Call Before You Dig" number, and fulfills statutory requirements related to utility ownership.

Traffic Signal System Equipment Base Budget Increase - \$100,000 One-Time

Funding of \$100,000 is requested for traffic signal assets to include: installations, upgrades, and enhancements. This investment is essential for the continuous operation and maintenance of the traffic signal system. Key uses of this funding include the annual subscription renewal for traffic management

software, scheduled replacement of components that are outdated or at end-of-life (cabinets, controllers, detection devices, travel time readers, and switches). This request will ensure system assets remain fully operational and reliable, contributing to the overall efficiency and safety of the transportation network in Douglas County.

CAPITAL IMPROVEMENT PROJECTS

Contracted Road Maintenance – \$21,400,000 One-Time

The request reflects the County's continued investment in transportation by including \$21.4 million for road maintenance. This proposed funding will be used to contract major road maintenance and encompasses the annual asphalt overlay project, the annual sidewalk repair and curb ramp retrofit project, as well as major reconstruction projects for our asphalt and concrete roadways. The County uses two primary outcome-based performance metrics (average pavement condition, and percent of pavements in fair or better condition) to monitor and report on the success of this investment.

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

Storm drainage systems are essential to minimizing the risk of flooding or water backup. Additional budget of \$50,000 will be used to repair existing drainage infrastructure that threatens public safety, County roadways, or other properties identified throughout 2026.

Stormwater Priority Projects - \$4,400,000 One-Time

Budget of \$4,400,000 is requested for preventative maintenance of the County's stormwater infrastructure, and to sustain the service life of existing assets, which are subject to aging. Funding is essential for the County to achieve compliance with its Municipal Separate Storm Sewer System (MS4) Permit and to protect properties from flood damage. Priority projects include storm sewer/culvert repair and replacement, and erosion

stabilization efforts. Additional stormwater projects receiving funding are:

- Rural pipe-lining program
- Highlands Ranch pipe-lining program
- Pinery drainage improvements program
- Partnering on stream stabilization projects with Mile High Flood Control District
- Annual maintenance of the County Facilities detention / water quality ponds
- Annual GESD contractors to meet permit stabilization requirements
- Declassification and repairs to existing NRCS dams that were constructed in the early 1960s.
- CCTV of storm sewer in Highlands Ranch & Stonegate
- Peterson Road Phase II Storm Sewer Installation

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

School area and pedestrian safety projects are selected and prioritized using a Countywide evaluation framework, with safety considerations given the highest weighting. Project objectives involve minor roadway modifications to enhance pedestrian safety, construction of curb extensions (neck-downs), reconfiguring traffic circulation near schools, completion of missing sidewalk links, installation of sidewalks at bus turnouts, improving school access and congestion, and general enhancements for pedestrian safety.

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

Budget of \$2,000,000 is being requested for the modernization and maintenance of the traffic signal system. Funding will focus on replacing or repairing signals at major intersections, including the replacement of individual poles or complete signal systems. Intersections on County Line Road (at Colorado Boulevard, Holly Street, Niagara Street, and the shoppes intersection west of Quebec Street) currently operate with an outdated span wire

design and will be upgraded to current standard of pole and mast arm design. The budget also addresses necessary repairs or improvements to individual signal poles that have sustained damage, such as from vehicle impacts.

A photograph of the Douglas County Human Services Building, a modern structure with large windows and a dark roof. In the foreground, there is a parking lot with a blue handicapped parking sign and a bronze sculpture of two children sitting on a log. The building's name is visible on the facade.

Human Services Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR ALL FEDERAL AND STATE PUBLIC AID AND ASSISTANCE PROGRAMS ADMINISTERED BY THE COUNTY. RESTRICTED REVENUE SOURCES INCLUDE DESIGNATED PROPERTY TAXES AND INTERGOVERNMENTAL AGENCY GRANTS.

**Douglas County Government
Human Services Fund (Fund 210)
Fund Summary**

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 3,780,489	\$ 3,054,403	\$ 2,647,825	\$ 2,647,825	\$ 3,161,305	\$ 2,720,927	\$ 3,454,309	\$ 5,444,250	\$ 8,690,247
<u>Revenues</u>									
2 Taxes	\$ 4,168,820	\$ 4,924,700	\$ 4,924,700	\$ 4,880,865	\$ 4,876,900	\$ 4,946,500	\$ 5,068,800	\$ 5,168,400	\$ 5,400,700
3 Intergovernmental	53,661,673	53,225,723	58,328,166	58,555,574	57,433,029	58,551,057	59,691,445	60,854,641	62,041,102
4 Earnings on Investments	0	0	0	0	0	0	0	0	0
5 Other Revenues	504,317	270,000	270,000	920,248	270,000	270,000	270,000	270,000	270,000
6 Transfers In									
7 General Fund (Cost Allocation)	3,858,140	4,195,916	4,195,916	4,195,916	3,573,825	3,573,825	3,573,825	3,573,825	3,573,825
8 Total Transfers In	3,858,140	4,195,916	4,195,916	4,195,916	3,573,825	3,573,825	3,573,825	3,573,825	3,573,825
9 Total Revenues and Transfers In	\$ 62,192,950	\$ 62,616,339	\$ 67,718,782	\$ 68,552,603	\$ 66,153,754	\$ 67,341,382	\$ 68,604,070	\$ 69,866,866	\$ 71,285,626
<u>Expenditures by Function</u>									
10 Personnel	\$ 13,726,154	\$ 15,149,890	\$ 15,635,769	\$ 15,635,769	\$ 15,284,756	\$ 15,292,223	\$ 15,292,223	\$ 15,292,223	\$ 15,292,223
11 Supplies	26,908	17,500	17,500	17,500	19,700	19,700	19,700	19,700	19,700
12 Controllable Assets	13,169	0	0	0	0	0	0	0	0
13 Purchased Services	5,390,122	4,382,761	5,526,932	5,526,932	4,775,328	4,775,328	4,775,328	4,775,328	4,775,328
14 Fixed Charges	34,475	31,830	31,830	31,830	116,739	123,139	129,269	136,008	143,419
15 Grants and Contributions	38,528,589	37,137,686	40,821,692	40,821,692	41,292,145	41,292,145	41,292,145	41,292,145	41,292,145
16 Interdepartmental Charges	5,468,774	5,994,167	5,994,167	5,994,167	5,105,464	5,105,464	5,105,464	5,105,464	5,105,464
17 Capital Outlay	137,424	0	11,233	11,233	0	0	0	0	0
18 Contingency	0	0	0	0	0	0	0	0	0
19 Transfers Out	0	0	0	0	0	0	0	0	0
20 Total Expenditures and Transfers Out	\$ 63,325,614	\$ 62,713,834	\$ 68,039,123	\$ 68,039,123	\$ 66,594,132	\$ 66,608,000	\$ 66,614,130	\$ 66,620,869	\$ 66,628,280
21 Change In Fund Balance	(1,132,664)	(97,495)	(320,341)	513,479	(440,378)	733,382	1,989,941	3,245,998	4,657,347
22 Ending Fund Balance	\$ 2,647,825	\$ 2,956,908	\$ 2,327,484	\$ 3,161,305	\$ 2,720,927	\$ 3,454,309	\$ 5,444,250	\$ 8,690,247	\$ 13,347,594
<u>Fund Balance Detail</u>									
23 Non-spendable Fund Balance	\$ 12,917	\$ 8,886	\$ 12,917	\$ 12,917	\$ 8,886	\$ 8,886	\$ 8,886	\$ 8,886	\$ 8,886
24 Restricted Fund Balance-Required per policy	2,674,688	2,657,615	2,657,615	3,483,772	2,630,199	2,631,585	2,632,198	2,632,872	(2,023,734)
25 Restricted Fund Balance-Available	(39,780)	290,407	(343,048)	(335,384)	81,842	813,838	2,803,166	6,048,489	15,362,442
26 Committed Fund Balance	0	0	0	0	0	0	0	0	0
27 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
28 Ending Fund Balance	\$ 2,647,825	\$ 2,956,908	\$ 2,327,484	\$ 3,161,305	\$ 2,720,927	\$ 3,454,309	\$ 5,444,250	\$ 8,690,247	\$ 13,347,594



Developmental Disabilities Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR REVENUES DERIVED FROM A 1.0 MILL PROPERTY TAX APPROVED BY THE VOTERS IN NOVEMBER 2001 DESIGNATED TO BE USED IN PROVIDING SERVICES FOR DOUGLAS COUNTY CITIZENS WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES.

**Douglas County Government
Developmental Disabilities Fund (Fund 215)
Fund Summary**

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 1,211,239	\$ 175,000	\$ 749,580	\$ 749,580	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492
<u>Revenues</u>									
2 Taxes	\$ 8,906,849	\$ 9,103,800	\$ 9,103,800	\$ 9,041,048	\$ 10,398,500	\$ 10,568,100	\$ 10,829,300	\$ 11,042,200	\$ 11,538,400
3 Licenses and Permits	0	0	0	0	0	0	0	0	0
4 Intergovernmental	0	0	0	0	0	0	0	0	0
5 Charges for Services	0	0	0	0	0	0	0	0	0
6 Fines and Forfeits	0	0	0	0	0	0	0	0	0
7 Earnings on Investments	0	0	0	0	0	0	0	0	0
8 Donations and Contributions	0	0	0	0	0	0	0	0	0
9 Other Revenues	0	0	0	0	0	0	0	0	0
10 Transfers In	0	0	0	0	0	0	0	0	0
11 Total Revenues and Transfers In	\$ 8,906,849	\$ 9,103,800	\$ 9,103,800	\$ 9,041,048	\$ 10,398,500	\$ 10,568,100	\$ 10,829,300	\$ 11,042,200	\$ 11,538,400
<u>Expenditures by Function</u>									
12 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13 Supplies	0	0	0	0	0	0	0	0	0
14 Purchased Services	8,289,362	8,466,490	8,466,490	8,404,438	8,820,605	8,978,350	9,221,290	10,269,280	10,730,690
15 Fixed Charges	133,425	136,600	136,600	135,900	155,975	158,500	162,400	165,600	173,100
16 Grants and Contributions	945,720	500,710	1,081,798	1,081,798	1,421,920	1,431,250	1,445,610	607,320	634,610
17 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
18 Capital Outlay	0	0	0	0	0	0	0	0	0
19 Contingency	0	0	0	0	0	0	0	0	0
20 Transfers Out	0	0	0	0	0	0	0	0	0
21 Total Expenditures and Transfers Out	\$ 9,368,508	\$ 9,103,800	\$ 9,684,888	\$ 9,622,136	\$ 10,398,500	\$ 10,568,100	\$ 10,829,300	\$ 11,042,200	\$ 11,538,400
22 Change In Fund Balance	(461,659)	0	(581,088)	(581,088)	0	0	0	0	0
23 Ending Fund Balance	\$ 749,580	\$ 175,000	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492
<u>Fund Balance Detail</u>									
24 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
25 Restricted Fund Balance - Required per Policy	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
26 Restricted Fund Balance - Available	649,580	75,000	68,492	68,492	68,492	68,492	68,492	68,492	68,492
27 Committed Fund Balance	0	0	0	0	0	0	0	0	0
28 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
29 Ending Fund Balance	\$ 749,580	\$ 175,000	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492	\$ 168,492



Health Fund

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

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 1,548,598	\$ 1,688,365	\$ 2,557,191	\$ 2,557,191	\$ 2,024,055	\$ 2,024,055	\$ 2,024,055	\$ 2,024,055	\$ 2,024,055
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	4,099,648	241,943	5,832,863	5,832,863	0	0	0	0	0
4 Charges for Services	936,465	959,296	959,296	967,021	992,315	975,200	976,200	977,200	978,200
5 Earnings on Investments	0	0	0	0	0	0	0	0	0
6 Miscellaneous Revenues	114,870	0	70,037	72,487	0	0	0	0	0
7 Transfers In - General Fund	2,123,247	2,106,435	2,106,435	2,106,435	2,466,452	2,488,710	2,488,324	2,487,999	2,487,741
8 Total Revenues and Transfers In	\$ 7,274,230	\$ 3,307,674	\$ 8,968,631	\$ 8,978,806	\$ 3,458,767	\$ 3,463,910	\$ 3,464,524	\$ 3,465,199	\$ 3,465,941
<u>Expenditures by Function</u>									
9 Personnel Services	\$ 4,424,672	\$ 2,835,054	\$ 6,887,713	\$ 6,887,713	\$ 2,834,687	\$ 2,838,911	\$ 2,838,911	\$ 2,838,911	\$ 2,838,911
10 Supplies	45,686	44,500	95,550	95,550	42,200	42,200	42,200	42,200	42,200
11 Controllable Assets	0	0	0	0	0	0	0	0	0
12 Purchased Services	1,014,618	336,758	1,563,714	1,563,714	336,758	336,758	336,758	336,758	336,758
13 Fixed Charges	38,174	23,644	23,644	23,644	45,122	46,041	46,655	47,330	48,072
14 Grants, Contributions, Indemnities	132,190	0	21,788	21,788	0	0	0	0	0
15 Interdepartmental Charges	166,660	0	286,533	286,533	0	0	0	0	0
16 Interdepartment Support	0	0	0	0	0	0	0	0	0
17 Capital Outlay - Vehicles	443,636	333,000	333,000	333,000	0	0	0	0	0
18 Contingency	0	300,000	300,000	300,000	200,000	200,000	200,000	200,000	200,000
19 Total Expenditures and Transfers Out	\$ 6,265,637	\$ 3,872,956	\$ 9,511,942	\$ 9,511,942	\$ 3,458,767	\$ 3,463,910	\$ 3,464,524	\$ 3,465,199	\$ 3,465,941
20 Change in Fund Balance	1,008,593	(565,282)	(543,311)	(533,136)	0	0	0	0	0
21 Ending Fund Balance	\$ 2,557,191	\$ 1,123,083	\$ 2,013,880	\$ 2,024,055	\$ 2,024,055	\$ 2,024,055	\$ 2,024,055	\$ 2,024,055	\$ 2,024,055
<u>Fund Balance Detail</u>									
22 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
23 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
24 Committed Fund Balance	0	0	0	0	0	0	0	0	0
25 Assigned Fund Balance	2,557,191	1,123,083	2,013,880	2,024,055	2,024,055	2,024,055	2,024,055	2,024,055	2,024,055
26 Ending Fund Balance	\$ 2,557,191	\$ 1,123,083	\$ 2,013,880	\$ 2,024,055	\$ 2,024,055	\$ 2,024,055	\$ 2,024,055	\$ 2,024,055	\$ 2,024,055



Law Enforcement Authority (LEA) Fund

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

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 7,645,303	\$ 7,835,110	\$ 8,457,982	\$ 8,457,982	\$ 7,776,358	\$ 7,540,150	\$ 8,388,490	\$ 8,501,496	\$ 11,004,271
<u>Revenues</u>									
2 Taxes	\$ 28,141,359	\$ 27,987,600	\$ 27,987,600	\$ 27,769,709	\$ 27,312,000	\$ 27,598,800	\$ 28,151,300	\$ 28,542,200	\$ 29,601,500
3 Intergovernmental	65,858	0	89,000	49,387	0	0	0	0	0
4 Charges for Services	2,209,656	2,166,800	2,166,800	2,316,104	2,249,000	2,355,000	2,355,000	2,355,000	2,355,000
5 Fines and Forfeits	954,923	1,005,400	1,005,400	889,105	960,400	960,400	960,400	960,400	960,400
6 Earnings on Investments	630,059	400,000	400,000	550,000	300,000	250,000	200,000	150,000	100,000
7 Donations and Contributions									
8 Miscellaneous Revenues	4,681	0	7,301	9,956	0	0	0	0	0
9 Other Financing Sources	66,225	0	0	28,850	30,000	30,000	30,000	30,000	30,000
10 Transfers In - General Fund	2,923,400	7,774,019	7,774,019	7,774,019	8,380,417	8,806,300	7,656,300	9,796,300	6,387,400
11 Total Revenues and Transfers In	\$ 34,996,161	\$ 39,333,819	\$ 39,430,120	\$ 39,387,131	\$ 39,231,817	\$ 40,000,500	\$ 39,353,000	\$ 41,833,900	\$ 39,434,300
<u>Expenditures by Function</u>									
12 Personnel	\$ 27,773,772	\$ 31,901,173	\$ 31,990,173	\$ 31,990,173	\$ 33,263,610	\$ 33,279,182	\$ 33,279,182	\$ 33,279,182	\$ 33,279,182
13 Supplies	637,908	831,100	883,231	883,231	602,450	602,450	602,450	602,450	602,450
14 Controllable Assets	48,218	104,400	123,705	123,705	40,000	40,000	40,000	40,000	40,000
15 Purchased Services	673,574	997,700	1,126,300	1,126,300	974,850	974,850	974,850	974,850	974,850
16 Fixed Charges	2,957,271	3,000,377	3,006,110	3,006,110	2,946,115	3,023,677	3,111,512	3,202,643	3,309,334
17 Debt Service	137,548	0	0	0	0	0	0	0	0
18 Grants and Contributions	2,245	60,000	60,000	60,000	0	0	0	0	0
19 Capital Outlay	1,952,946	2,495,100	2,804,236	2,804,236	1,509,000	1,100,000	1,100,000	1,100,000	1,100,000
20 Contingency	0	100,000	100,000	75,000	100,000	100,000	100,000	100,000	100,000
21 Recommended New Requests - Ongoing					32,000	32,000	32,000	32,000	32,000
22 Total Expenditures and Transfers Out	\$ 34,183,482	\$ 39,489,850	\$ 40,093,755	\$ 40,068,755	\$ 39,468,025	\$ 39,152,159	\$ 39,239,994	\$ 39,331,125	\$ 39,437,816
23 Change In Fund Balance	812,679	(156,031)	(663,635)	(681,625)	(236,208)	848,341	113,006	2,502,775	(3,516)
24 Ending Fund Balance	\$ 8,457,982	\$ 7,679,079	\$ 7,794,347	\$ 7,776,358	\$ 7,540,150	\$ 8,388,490	\$ 8,501,496	\$ 11,004,271	\$ 11,000,754
<u>Fund Balance Detail</u>									
25 Non-spendable Fund Balance	\$ 9,010	\$ 17,392	\$ 17,392	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Restricted Fund Balance - Required per policy	7,520,700	6,983,306	7,364,669	7,600,877	7,193,306	7,193,306	7,193,306	7,196,822	7,193,306
27 Restricted Available - Available	928,272	678,381	412,286	175,481	346,844	1,195,184	1,308,190	3,807,449	3,807,448
28 Committed Fund Balance	0	0	0	0	0	0	0	0	0
29 Ending Fund Balance	\$ 8,457,982	\$ 7,679,079	\$ 7,794,347	\$ 7,776,358	\$ 7,540,150	\$ 8,388,490	\$ 8,501,496	\$ 11,004,271	\$ 11,000,754

Douglas County Government
 2026 Law Enforcement Authority Fund Recommended New Requests

Division	Request Description	FTE	One-time Amount	Ongoing Amount	Off-Setting Revenues	Net Impact to Fund
22260	District 8 Utilities			\$ 12,000		\$ 12,000
800540	K-9 Unit Veterinary and Operating Supplies Increase			20,000		20,000
Law Enforcement Authority Fund Total			\$ 0	\$ 32,000	\$ 0	\$ 32,000

2026 ASSET REPLACEMENT REQUESTS - DCSO LEA FUND 220															
		Original Vehicle/Equipment Information				Age	Meter/Milea	Maintenance	Total Points	Vehicle Replacement Cost					
Unit # to be Replaced	Business Unit	Year	Make	Model	Acquire and Cap Cost	Age Points	Meter Points	Maintenance Points		Vehicle Cost	Uplift Cost	Radio/Other Equipment Cost	Total Cost	Replacement Type	
1929	22100	2019	CHEVY	TAHOE	\$ 61,270	5.0	5.0	8.0	18.0	\$ 50,000	\$ 35,000	\$ 10,000	\$ 95,000	DURANGO PTRL	
1829	22100	2018	CHEVY	TAHOE	\$ 57,500	5.0	5.0	7.0	17.0	\$ 50,000	\$ 35,000	\$ 10,000	\$ 95,000	DURANGO PTRL	
1830	22100	2018	CHEVY	TAHOE	\$ 55,480	5.0	4.5	6.9	16.4	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
1727	23150	2017	CHEVY	TAHOE	\$ 69,260	5.0	4.3	6.9	16.2	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
2025	22100	2020	CHEVY	TAHOE	\$ 68,706	4.8	5.0	6.0	15.8	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
1916	22100	2019	CHEVY	TAHOE	\$ 61,270	5.0	4.5	6.1	15.6	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
1819	22150	2018	FORD	F150	\$ 40,797	3.5	5.0	6.8	15.3	\$ 50,000	\$ 35,000	\$ 10,000	\$ 95,000	DURANGO PTRL UM	
1651	22100	2016	CHEVY	TAHOE	\$ 69,260	5.0	5.0	4.8	14.8	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
1717	22100	2017	CHEVY	TAHOE	\$ 57,370	5.0	4.8	4.8	14.6	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
1824	22100	2018	CHEVY	TAHOE	\$ 57,370	5.0	5.0	4.4	14.4	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
1844	22100	2018	CHEVY	TAHOE	\$ 57,500	5.0	4.7	4.4	14.1	\$ 50,000	\$ 35,000	\$ 10,000	\$ 95,000	DURANGO PTRL K9	
1666	22100	2016	CHEVY	TAHOE	\$ 69,260	5.0	5.0	4.1	14.1	\$ 55,000	\$ 33,000	\$ 10,000	\$ 98,000	EXPLORER PTRL	
RISK										\$ 55,000	\$ 33,000	\$	\$ 88,000	EXPLORER PTRL	
RISK										\$ 55,000	\$ 33,000	\$	\$ 88,000	EXPLORER PTRL	
RISK										\$ 55,000	\$ 33,000	\$	\$ 88,000	EXPLORER PTRL	
RISK										\$ 55,000	\$ 33,000	\$	\$ 88,000	EXPLORER PTRL	
RISK										\$ 55,000	\$ 33,000	\$	\$ 88,000	EXPLORER PTRL	
													\$	1,509,000	
RANGE 15 POINT REPLACEMENT SCALE															
<10 Do Not Replace															
10 - 12.5 Early Replacement Candidate															
12.5 - 15 Optimal Replacement Time, Unit is in 10% of useful life and at optimal resale value															
> 15 Overdue Replacement, Unit should be replaced as soon as possible															

LAW ENFORCEMENT AUTHORITY FUND

\$32,000 Ongoing

District 8 Utilities - Ongoing \$12,000

The Douglas County Sheriff's Office (DCSO) provides law enforcement services for twelve distinct districts, including District 8, a sprawling area of approximately 242 square miles with about 1,169 residents. To ensure effective community policing and rapid response times across this vast area, District 8 is staffed by two residential deputies who live in homes leased from Denver Water. These deputies are integral to the community and are on-call seven days a week for after-duty service calls.

Currently, these deputies are responsible for the utilities (propane and electric) in their provided homes; however, due to recent inflation, these costs have dramatically increased. The DCSO is requesting that utility costs be covered for the two resident properties, estimating a total need of approximately \$8,400 for gas/propane and \$3,600 for electricity for the 2026 budget year.

K-9 Unit Veterinary and Operating Supplies Increase - Ongoing \$20,000

The current K-9 Unit consists of seven working dogs. Starting in 2026, the unit will integrate four additional therapy dogs from various divisions within the office. This expansion will significantly increase the responsibilities and resource demands of the K-9 Unit, particularly in two key budget categories: Medical, Dental, and Veterinary Services, and Operating

Supplies. With the addition of four therapy dogs, a more than 50% increase in the total number of animals, the demand for veterinary care, dental services, and preventive treatments will rise substantially.





School Safety Fund

THIS FUND IS USED TO ACCOUNT FOR EXPENDITURES ASSOCIATED WITH SCHOOL SAFETY AND MENTAL HEALTH SERVICES FOR YOUTH IN SCHOOLS WITHIN DOUGLAS COUNTY. ONGOING FUNDING IS PROVIDED THROUGH THE REALLOCATION OF A PORTION OF THE GENERAL FUND MILL LEVY.

School Resource Officer Watching Students Pass in school hallway.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 2,166,929	\$ 1,357,900	\$ 2,575,144	\$ 2,575,144	\$ 2,316,394	\$ 1,453,048	\$ 1,165,565	\$ 953,472	\$ 981,238
<u>Revenues</u>									
2 Taxes	\$ 4,240,348	\$ 4,368,200	\$ 4,368,200	\$ 4,338,015	\$ 4,325,800	\$ 4,387,500	\$ 4,496,000	\$ 4,584,400	\$ 4,790,400
3 Licenses and Permits	0	0	0	0	0	0	0	0	0
4 Intergovernmental	3,925,188	3,455,400	3,455,400	3,455,400	3,566,749	3,709,418	3,857,795	4,012,107	4,172,591
5 Charges for Services	0	0	0	0	0	0	0	0	0
6 Fines and Forfeits	0	0	0	0	0	0	0	0	0
7 Earnings on Investments	0	0	0	0	0	0	0	0	0
8 Other Revenues	5,100	0	0	0	0	0	0	0	0
9 Other Financing Sources	0	0	0	0	0	0	0	0	0
10 Transfer In - General Fund	625,000	200,000	200,000	200,000	780,000	125,000	100,000	100,000	0
11 Recommended New Requests - Ongoing					19,500	19,500	19,500	19,500	19,500
12 Total Revenues and Transfers In	\$ 8,795,636	\$ 8,023,600	\$ 8,023,600	\$ 7,993,415	\$ 8,692,049	\$ 8,241,418	\$ 8,473,295	\$ 8,716,007	\$ 8,982,491
<u>Expenditures by Function</u>									
13 Personnel	\$ 6,453,784	\$ 7,273,689	\$ 7,273,689	\$ 7,273,689	\$ 7,641,568	\$ 7,661,783	\$ 7,661,783	\$ 7,661,783	\$ 7,661,783
14 Supplies	97,274	134,700	151,100	151,100	136,400	136,400	136,400	136,400	136,400
15 Controllable Assets	79,682	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400
16 Purchased Services	185,336	340,000	340,000	340,000	348,370	348,370	500,304	500,304	500,304
17 Fixed Charges	113,687	127,855	127,855	127,855	135,657	138,947	143,501	146,353	152,264
18 Debt Service	120,759	0	0	0	0	0	0	0	0
19 Grants, Contributions	0	0	0	0	0	0	0	0	0
20 Intergovernmental Support	242,374	0	507,454	307,454	830,000	0	0	0	0
21 Capital Outlay	1,094,524	0	22,667	22,667	370,000	150,000	150,000	150,000	150,000
22 Contingency	0	50,000	50,000	25,000	50,000	50,000	50,000	50,000	50,000
23 Recommended New Requests - Ongoing					39,000	39,000	39,000	39,000	39,000
24 Total Expenditures and Transfers Out	\$ 8,387,421	\$ 7,930,644	\$ 8,477,165	\$ 8,252,165	\$ 9,555,395	\$ 8,528,900	\$ 8,685,388	\$ 8,688,240	\$ 8,694,151
25 Change In Fund Balance	408,215	92,956	(453,565)	(258,750)	(863,346)	(287,482)	(212,093)	27,766	288,340
26 Ending Fund Balance	\$ 2,575,144	\$ 1,450,856	\$ 2,121,579	\$ 2,316,394	\$ 1,453,048	\$ 1,165,565	\$ 953,472	\$ 981,238	\$ 1,269,578
<u>Fund Balance Detail</u>									
27 Non-spendable Fund Balance	\$ 0	\$ 18,500	\$ 18,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
28 Committed Fund Balance - Required Per Policy	1,403,629	888,064	940,450	1,783,796	1,301,022	1,144,983	948,539	948,824	949,415
29 Committed Fund Balance - Available	1,171,515	544,292	1,162,629	532,598	152,026	20,582	4,933	32,414	320,163
30 Ending Fund Balance	\$ 2,575,144	\$ 1,450,856	\$ 2,121,579	\$ 2,316,394	\$ 1,453,048	\$ 1,165,565	\$ 953,472	\$ 981,238	\$ 1,269,578

Douglas County Government
2026 School Safety Fund Recommended New Requests

Division	Request Description	One-time Amount	Ongoing Amount	Off-Setting Revenues	Net Impact to Fund
All Locations	Student Engagement Materials Operating Increases		\$ 39,000	(\$19,500)	\$19,500
School Safety Fund Total		\$ 0	\$ 39,000	(\$19,500)	\$19,500

2026 ASSET REPLACEMENT REQUESTS - DCSO SAFETY AND MENTAL HEALTH FUND 221

Unit # to be Replaced	Business Unit	Original Vehicle/Equipment Information				Age	Meter/Milea	Maintenance	Total Points	Vehicle Replacement Cost				
		Year	Make	Model	Acquire and Cap Cost	Age Points	Meter Points	Maintenance Points		Vehicle Cost	Uplift Cost	Radio/Other Equipment Cost	Total Cost	Replacement Type
1971	22100	2019	CHEVY	TAHOE	\$ 61,270	5.0	5.0	8.0	18.0	\$ 50,000	\$ 35,000	\$ 10,000	\$ 95,000	DURANGO PTRL
1982	22100	2019	CHEVY	TAHOE	\$ 61,270	5.0	5.0	7.8	17.8	\$ 50,000	\$ 35,000	\$ 10,000	\$ 95,000	DURANGO PTRL
1986	22100	2019	CHEVY	TAHOE	\$ 61,270	5.0	5.0	6.3	16.3	\$ 50,000	\$ 35,000	\$ 10,000	\$ 95,000	DURANGO PTRL
1988	22100	2019	CHEVY	TAHOE	\$ 61,566	5.0	5.0	5.7	15.7	\$ 55,000	\$ 20,000	\$ 10,000	\$ 85,000	EXPLORER PIU UC
													\$ 370,000	

RANGE	15 POINT REPLACEMENT SCALE
<10	Do Not Replace
10 - 12.5	Early Replacement Candidate
12.5 - 15	Optimal Replacement Time, Unit is in 10% of useful life and at optimal resale value
> 15	Overdue Replacement, Unit should be replaced as soon as possible

SCHOOL SAFETY FUND

\$39,000 Ongoing and \$19,500 Offsetting Revenues

Student Engagement Materials Operating Increase \$39,000, Offsetting Revenues of (\$19,500)

An increase in the operating supplies budget is needed to engage students and deliver safety education materials.

These supplies include junior deputy stickers, pens, interactive coloring books, and small items such as candy that help build rapport. There are currently 43 officers assigned to the SRO program.

For the 2025-2026 contracts with the Douglas County School District, charter, and private schools, an additional \$1,000 was included in the annual shared costs, which have been accepted by each school. The DSCO is requesting \$39,000 in ongoing funding, with schools sharing 50% of the budget (\$500 annually per school, totaling \$19,500).



The background of the slide features a blurred image of a golden scale of justice in the upper left and a wooden gavel resting on a brass sound block in the lower right. A dark green rectangular box is overlaid on the left side of the image, containing the title and descriptive text.

District Attorney 23rd Judicial District

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

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

	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenues								
2 Intergovernmental	\$ 1,665,711	\$ 2,183,321	\$ 1,708,055	\$ 1,987,533	\$ 2,024,275	\$ 2,024,275	\$ 2,029,926	\$ 2,029,926
3 Charges for Services	53,500	53,500	23,834	100,000	100,000	100,000	100,000	100,000
4 Fines & Forfeits	0	0	0	0	0	0	0	0
5 Earnings on Investments	0	0	0	0	0	0	0	0
6 Other Revenues	0	0	4,511	0	0	0	0	0
7 Transfer-In General Fund	12,580,171	12,849,375	12,849,375	14,840,770	14,804,028	14,804,028	14,798,377	14,798,377
8 Total Revenues and Transfers In	\$ 14,299,382	\$ 15,086,196	\$ 14,585,775	\$ 16,928,303	16,928,303	\$ 16,928,303	\$ 16,928,303	\$ 16,928,303
Expenditures by Function								
9 Personnel	\$ 13,889,682	\$ 13,831,292	\$ 13,830,871	\$ 16,044,906	\$ 16,045,106	\$ 16,045,087	\$ 16,045,087	\$ 16,045,087
10 Supplies	56,970	81,091	81,091	81,091	81,091	81,091	81,091	81,091
11 Controllable Assets	0	0	0	0	0	0	0	0
12 Purchased Services	278,480	913,402	413,402	599,802	599,802	599,802	599,802	599,802
13 Fixed Charges	19,250	19,250	19,250	57,504	57,304	57,323	57,323	57,323
14 Intergovernmental Support	0	0	0	0	0	0	0	0
15 Capital	55,000	241,161	241,161	145,000	145,000	145,000	145,000	145,000
16 Contingency	0	0	0	0	0	0	0	0
17 Total Expenditures and Transfers Out	\$ 14,299,382	\$ 15,086,196	\$ 14,585,775	\$ 16,928,303	16,928,303	\$ 16,928,303	\$ 16,928,303	\$ 16,928,303
18 Change In Fund Balance	0	0	0	0	0	0	0	0
19 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance Detail								
20 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21 Restricted Fund Balance	0	0	0	0	0	0	0	0
22 Committed Fund Balance	0	0	0	0	0	0	0	0
23 Assigned Fund Balance	0	0	0	0	0	0	0	0
24 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

2026 ASSET REPLACEMENT REQUESTS - DA23 FUND 223														
		Original Vehicle/Equipment Information				Age	Meter/Milea	Maintenance	Total Points	Vehicle Replacement Cost				
Unit # to be Replaced	Business Unit	Year	Make	Model	Acquire and Cap Cost	Age Points	Meter Points	Maintenance Points		Vehicle Cost	Uplift Cost	Radio/Other Equipment Cost	Total Cost	Replacement Type
6201	28001	2022	CHEVY	TRAVERSE	LEASE				0.0	\$ 50,000		\$ 50,000	JEEP GC	
6202	28001	2022	CHEVY	EQUINOX	LEASE				0.0	\$ 50,000		\$ 50,000	CHEVY TRAVERSE	
6204	28001	2023	CHEVY	MALIBU	LEASE				0.0	\$ 45,000		\$ 45,000	CHEVY BLAZER	
												\$ 145,000		
RANGE	15 POINT REPLACEMENT SCALE													
<10	Do Not Replace													
10 - 12.5	Early Replacement Candidate													
12.5 - 15	Optimal Replacement Time, Unit is in 10% of useful life and at optimal resale value													
> 15	Overdue Replacement, Unit should be replaced as soon as possible													



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

Infrastructure Fund

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

Construction on US Hwy 85.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 13,956,609	\$ 416,637	\$ 3,762,959	\$ 3,762,959	\$ 442,802	\$ 0	\$ 0	\$ 0	\$ 0
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Licenses and Permits	0	0	0	0	0	0	0	0	0
4 Intergovernmental	3,450,000	0	0	0	0	0	0	0	0
5 Charges for Services	0	0	0	0	0	0	0	0	0
6 Fines and Forfeits	0	0	0	0	0	0	0	0	0
7 Earnings on Investments	0	0	0	0	0	0	0	0	0
8 Donations and Contributions	0	0	0	0	0	0	0	0	0
9 Other Revenues	0	0	0	0	0	0	0	0	0
10 Transfers In	0	0	0	0	0	0	0	0	0
11 Total Revenues and Transfers In	\$ 3,450,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Expenditures by Function</u>									
12 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13 Supplies	0	0	0	0	0	0	0	0	0
14 Purchased Services	1,141	2,551	0	0	0	0	0	0	0
15 Fixed Charges	0	0	0	0	0	0	0	0	0
16 Grants and Contributions	0	0	0	0	0	0	0	0	0
17 Intergovernmental Support Svcs.	144,743	220,000	3,279,092	3,279,092	0	0	0	0	0
18 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
19 Capital Projects/Re-Appropriation	135,499	194,086	41,065	41,065	442,802	0	0	0	0
20 Contingency	0	0	442,802	0	0	0	0	0	0
21 Transfers Out - Infrastructure Fund	13,362,267	0	0	0	0	0	0	0	0
22 Total Expenditures and Transfers Out	\$ 13,643,650	\$ 416,637	\$ 3,762,959	\$ 3,320,157	\$ 442,802	\$ 0	\$ 0	\$ 0	\$ 0
23 Change In Fund Balance	(10,193,650)	(416,637)	(3,762,959)	(3,320,157)	(442,802)	0	0	0	0
24 Ending Fund Balance	\$ 3,762,959	\$ 0	\$ 0	\$ 442,802	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance Detail</u>									
25 Nonspendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
27 Committed Fund Balance	3,762,959	0	0	442,802	0	0	0	0	0
28 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
29 Ending Fund Balance	\$ 3,762,959	\$ 0	\$ 0	\$ 442,802	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Douglas County Government
2026 Infrastructure Fund Recommended New Requests

Division/ Project	Request Description	One-Time Amount	Ongoing Amount	2025 Encumbrances Re-appropriated in 2026	2025 Unspent Project Dollars Re-appropriated in 2026	Net Impact to Fund
Capital Improvement Projects						
801201	US 85 Improvements (Highlands Ranch Parkway / C-470)	\$ 0	\$ 0	\$ 170,908	\$ 0	\$ 170,908
801202	US 85 Improvements (Sedalia - Happy Canyon)				220,000	220,000
801203	Relocate West I-25 Frontage Road				49,343	49,343
801205	State Highway 83 Improvements				2,506	2,506
801208	Dams / Regulatory Watershed Infrastructure Project				45	45
Infrastructure Fund		\$ 0	\$ 0	\$170,908	\$271,894	442,802



A photograph of a construction site on a highway. In the background, there is a large, flat-topped mountain under a clear blue sky. An American flag flies on a tall pole to the right. The foreground shows a dirt shoulder and a concrete curb with orange and white traffic barrels. A semi-transparent green box is overlaid on the left side of the image, containing the title and a paragraph of text.

Road Sales & Use Tax Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR REVENUES DERIVED FROM THE 0.4% SALES AND USE TAX APPROVED BY VOTERS IN NOVEMBER 1995 AND EXTENDED BY VOTERS IN NOVEMBER 2007. MONIES ARE DESIGNATED FOR THE IMPROVEMENT AND MAINTENANCE OF COUNTY ROADS AND BRIDGES. THE FIVE WHOLLY INCORPORATED MUNICIPALITIES LOCATED WITHIN THE COUNTY RECEIVE A SHAREBACK OF THESE REVENUES IN ACCORDANCE WITH EXTENDED INTERGOVERNMENTAL AGREEMENTS.

**Douglas County Government
Road Sales and Use Tax Fund (Fund 230)
Fund Summary**

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 105,668,807	\$ 96,605,934	\$ 102,253,053	\$ 102,253,053	\$ 99,442,672	\$ 54,489,081	\$ 64,063,959	\$ 75,331,459	\$ 88,311,779
Revenues									
2 Taxes	\$ 42,681,098	\$ 44,045,200	\$ 44,367,700	\$ 44,550,600	\$ 45,995,080	\$ 46,729,278	\$ 48,352,600	\$ 50,003,320	\$ 51,710,560
3 Intergovernmental	682,112	0	0	6,368,418	0	0	0	0	0
4 Earnings on Investments	3,679,814	2,200,000	2,200,000	3,418,942	3,500,000	3,000,000	3,500,000	4,000,000	4,500,000
5 Other Revenues	3,476,726	0	2,893,943	2,893,943	0	0	0	0	0
6 Transfers In	0	0	0	0	0	0	0	0	0
7 Total Revenues and Transfers In	\$ 50,519,750	\$ 46,245,200	\$ 49,461,643	\$ 57,231,903	\$ 49,495,080	\$ 49,729,278	\$ 51,852,600	\$ 54,003,320	\$ 56,210,560
Expenditures by Function									
8 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9 Supplies	0	0	0	0	0	0	0	0	0
10 Controllable Assets	0	0	0	0	0	0	0	0	0
11 Purchased Services	2,660,058	2,820,000	4,728,967	4,728,967	0	0	0	0	0
12 Building Materials	0	0	0	0	0	0	0	0	0
13 Fixed Charges	0	0	0	0	0	0	0	0	0
14 Debt Issuance	0	0	0	0	0	0	0	0	0
15 Grants, Contributions, Indemnities	0	0	0	0	0	0	0	0	0
16 Intergovernmental Support	30,702,928	27,515,732	26,347,106	26,347,106	12,209,800	12,404,400	12,835,100	13,273,000	13,725,700
17 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
18 Capital Projects/Re-Appropriation	10,972,115	68,091,203	28,216,211	28,216,211	46,120,453	27,000,000	27,000,000	27,000,000	27,000,000
19 Contingency	0	0	46,120,453	0	0	0	0	0	0
20 Transfers Out:									
21 To General Fund	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
22 To Infrastructure Fund	8,850,402	0	0	0	0	0	0	0	0
23 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>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>
24 Recommended New Requests - One-Time					35,368,418				
25 Total Expenditures and Transfers Out	\$ 53,935,503	\$ 99,176,935	\$ 106,162,737	\$ 60,042,284	\$ 94,448,671	\$ 40,154,400	\$ 40,585,100	\$ 41,023,000	\$ 41,475,700
26 Change In Fund Balance	(3,415,754)	(52,931,735)	(56,701,094)	(2,810,381)	(44,953,591)	9,574,878	11,267,500	12,980,320	14,734,860
27 Ending Fund Balance	\$ 102,253,053	\$ 43,674,199	\$ 45,551,959	\$ 99,442,672	\$ 54,489,081	\$ 64,063,959	\$ 75,331,459	\$ 88,311,779	\$ 103,046,639
Fund Balance Detail									
28 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
29 Restricted Fund Balance - Required Per Policy	64,084,610	4,824,520	5,146,164	5,923,190	5,149,508	5,172,928	5,385,260	5,600,332	5,821,056
30 Restricted Fund Balance - Available	38,168,443	38,849,679	40,405,795	93,519,482	49,339,573	58,891,031	69,946,199	82,711,447	97,225,583
31 Committed Fund Balance	0	0	0	0	0	0	0	0	0
32 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
33 Ending Fund Balance	\$ 102,253,053	\$ 43,674,199	\$ 45,551,959	\$ 99,442,672	\$ 54,489,081	\$ 64,063,959	\$ 75,331,459	\$ 88,311,779	\$ 103,046,639

Douglas County Government
2026 Road Sales and Use Tax Fund Recommended New Requests

Division / Project	Request Description	One-Time Amount	Ongoing Amount	2025 Encumbrances Re-Appropriated in 2026	2025 Unspent Project Dollars Re-Appropriated in 2026	Net Impact to Fund
800117	Pavement Management Program				\$ 291,696	\$ 291,696
800129	I-25 Frontage Road (Tomah-Dawson)			912,169	80,599	992,768
800156	Hilltop Road (Legend High School to Alpine Drive)			475,151	1,933,045	2,408,196
800163	Chambers Extension (Lincoln to South Broadway)	5,868,418		341,234	350,000	6,559,652
800202	Bayou Gulch Road - Pradera to Scott				234,500	234,500
800205	C470 Trail over Yosemite Bridge				81,977	81,977
800267	Waterton Road Widening (Adjacent to Zebulon Park)	7,000,000		671,247	970,299	8,641,546
800269	County Line Rd / I-25 Operations Improvement			259,416	1,225,194	1,484,610
800296	C-470 Corridor Improvements				291,822	291,822
800308	US 85 - Sterling Ranch				2,183,026	2,183,026
800407	Structure Review				109,439	109,439
800414	Safe Streets & Roads				90,000	90,000
800424	Jackson Creek over Plum Creek				52,053	52,053
800425	Daken road over w Plum Creek Bridge Replacement	5,500,000		88,394	22,241	5,610,635
800426	Havana / Lincoln Intersection				3,017	3,017
800431	Crystal Valley over Sellers Gulch				22,890	22,890
800434	Broadway / HRP Intersection			367,693	1,261,258	1,628,951
800437	Bridge Repair Projects			748,765	479,097	1,227,862
800438	Hess Road Bridge Repair			171,726	1,287,665	1,459,391
800451	SH 83 Improvements				500,000	500,000
800455	US Plum Creek PD				1,329,404	1,329,404
800461	County Line / University to Broadway	5,000,000		7,145,465	1,643,345	13,788,810
800464	Pine Lane Improvements			951,150	528,893	1,480,043
800505	Happy Canyon / I25	3,000,000			102,505	3,102,505
800721	Crowfoot Valley Road Improvement				390,407	390,407
800770	Pine Drive Widening				2,470,366	2,470,366
800833	Traffic Signal and Intelligent Transportation Upgrades			131,600	5,386,563	5,518,163
800834	Traffic Engineering Studies			41,444		41,444
800854	Multimodal Safety Enhancement			62,928	242,943	305,871
800855	Highlands Ranch Transportation Improvement Program				27,739	27,739
800998	US Hwy 85 Improvements			88,242	234,049	322,291
801015	Transportation Demand Management (TDM) Partnership Projects				528,000	528,000
801016	Douglas County Transit & Mobility Program	6,000,000		1,805,528	2,413,590	10,219,118
801017	US 85 / Titan Parkway Interchange				4,000,000	4,000,000
801018	Waterton Road Improvements (Campfire Street to Wadsworth Blvd.)	3,000,000				3,000,000
801019	Dogwood Ave - Happy Canyon Creek Bridge				150,000	150,000
861562	CDOT Hwy Safety Improvement Program - County Line & Clarkson Signal				350,000	350,000
861563	CDOT Hwy Safety Improvement Program -Delbert & Buck Conflict				80,000	80,000
861564	CDOT Hwy Safety Improvement Program -Perry Park Curves				266,581	266,581
861565	CDOT Hwy Emergency Repair & Rehabilitation - Perry Park Rumbles				244,098	244,098
Road Sales & Use Tax Fund		\$ 35,368,418	\$ 0	\$ 14,262,152	\$ 31,858,301	\$ 81,488,871

ROAD SALES AND USE TAX FUND

\$35,368,418 One-Time

Chambers Extension (Lincoln to South Broadway) - \$5,868,418 One-Time

This funding request includes adding a northbound right turn lane on Chambers Road at Lincoln Avenue as part of the reconstruction of the Chambers/Lincoln Intersection. The project aims to provide double left turns for both eastbound to northbound and westbound to southbound turning movements. It also involves modifying the medians and existing storm sewer infrastructure, as well as installing new traffic signals using poles and mast arms.

Waterton Road Widening (Adjacent to Zebulon Park) - \$7,000,000 One-Time

The budget request of \$7 million is needed to widen and improve the segment of Waterton Road adjacent to Zebulon Park. With the possibility of Zebulon Park Project moving forward expeditiously, there is a need to accelerate this segment of Waterton Road to improve construction access to the site and install the underground infrastructure to accommodate this regional project. Additionally, funding will be used to advance preconstruction and construction activities that are needed to accommodate a major regional park, including a reliable multi-modal transportation network.

Dakan Road Over West Plum Creek Bridge Replacement - \$5,500,000 One-Time

Budget of \$5,500,000 is requested to replace the existing substandard and structurally obsolete and deficient bridge that carries Dakan Road over West Plum Creek. The replacement of

this bridge will provide reliable secondary access for the residents living in the Perry Park Subdivision and provide access to fire fighters and other first responders to the nearby US Forest properties. The new bridge will adhere to current Douglas County design criteria that requires passing a 100-year storm event without raiding the 100-year water surface elevations.

County Line / University to Broadway - \$5,000,000 One-Time

Additional budget of \$5,000,000 is being requested to widen and reconstruct County Line Road between University to Broadway. Construction got underway in August 2025 and in accordance with the executed intergovernmental agreements, the County received \$5 Million in the Fall of 2025 from the City of Littleton and City of Centennial.

Happy Canyon / I-25 Interchange Reconstruction - \$3,000,000 One-Time

Budget of \$3,000,000 is needed to continue the partnership with the City of Castle Pines and CDOT to reconstruct the I-25 / Happy Canyon Interchange. The project will improve mobility, reduce congestion and improve traffic operations and safety at the Interchange. The interchange concept moving forward will be a “diverging diamond” design concept and includes constructing bicycle and pedestrian improvements where none exist today. The project is estimated to cost approximately \$40 million. The County contribution of 50% correlates with the anticipated percentage of regional trips (with origins outside of the City of Castle Pines jurisdictional boundary).

Douglas County Transit & Mobility Program - \$6,000,000 One-Time

Funding of \$6,000,000 will support the County’s recent decision to accelerate additional transit and mobility projects, which includes advancing projects such as the “Link on Demand”. Link on

Demand recently expanded its services on the east side of I-25 into Meridian, south of Lincoln Avenue and, extending east to Peoria Street. Douglas County is working closely with representatives from the Town of Castle Rock, the City of Lone Tree, the Town of Parker, the Highlands Ranch Metro District, and other stakeholder groups to advance projects identified in the integrated transit and multimodal feasibility study. New transit services will augment existing transit that is serving older adults and the disabled by providing another option for riders and freeing up capacity for existing providers to focus on more critical trips such as doctors' appointments and hospital visits.

Waterton Road Improvements (Campfire Street to Wadsworth Blvd.) - \$3,000,000 One-Time

Additional funding of \$3,000,000 will be used for various preconstruction activities, including preparing traffic studies, screening design alternatives, advancing the necessary NEPA environmental clearance documents, and preparing preliminary designs for realigning Waterton Road. The project aims to reduce congestion, improve safety, and enhance traffic operations, particularly on the section of Waterton Road between Campfire Street and the Lockheed Martin/Wadsworth/Waterton Road intersection. The proposed improvement project includes building a separate bike/pedestrian multi-use trail bridge over the South Platte River and replacing the existing narrow bridge with two new parallel bridges that will accommodate two through traffic lanes with paved shoulders in each direction.





Transportation Infrastructure Sales and Use Tax Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR REVENUES DERIVED FROM THE 0.18% SALES AND USE TAX APPROVED BY VOTERS IN NOVEMBER 2019. MONIES ARE DESIGNATED FOR THE PURPOSE OF PROVIDING DIRECTLY OR INDIRECTLY TRANSPORTATION INFRASTRUCTURE AND NECESSARILY RELATED EXPENSES TO INCLUDE FOR THE ALLEVIATION OF TRAFFIC CONGESTION WHETHER OWNED AND MAINTAINED BY THE COUNTY IN WHOLE OR IN PART, BY ANOTHER ENTITY THAT SERVES THE RESIDENTS OF THE COUNTY.

Douglas County Government
Transportation Infrastructure Sales and Use Tax Fund (Fund 235)
Fund Summary

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 37,294,937	\$ 34,561,751	\$ 40,055,910	\$ 40,055,910	\$ 35,325,738	\$ 9,787,139	\$ 31,315,339	\$ 53,574,039	\$ 76,575,539
Revenues									
2 Taxes	\$ 19,206,494	\$ 19,820,400	\$ 19,820,400	\$ 20,047,788	\$ 20,697,800	\$ 21,028,200	\$ 21,758,700	\$ 22,501,500	\$ 23,269,700
3 Intergovernmental	4,256,425	0	4,290,400	4,290,400	0	0	0	0	0
4 Earnings on Investments	1,621,882	600,000	600,000	1,200,000	1,200,000	1,000,000	1,000,000	1,000,000	1,000,000
5 Other Revenues	0	0	0	5,058	0	0	0	0	0
6 Transfers In	22,212,669	0	0	0	0	0	0	0	0
7 Total Revenues and Transfers In	\$ 47,297,470	\$ 20,420,400	\$ 24,710,800	\$ 25,543,246	\$ 21,897,800	\$ 22,028,200	\$ 22,758,700	\$ 23,501,500	\$ 24,269,700
Expenditures by Function									
8 Personnel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Supplies	0	0	0	0	0	0	0	0	0
10 Controllable Assets	0	0	0	0	0	0	0	0	0
11 Purchased Services	443,353	1,000,000	1,146,894	1,146,894	0	0	0	0	0
12 Building Materials	0	0	0	0	0	0	0	0	0
13 Fixed Charges	0	0	0	0	0	0	0	0	0
14 Debt Issuance	0	0	0	0	0	0	0	0	0
15 Grants, Contributions, Indemnities	0	0	0	0	0	0	0	0	0
16 Intergovernmental Support	43,593,144	3,200,000	13,412,399	13,412,399	0	0	0	0	0
17 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
18 Capital Projects / Re-Appropriation	0	40,828,159	15,214,125	15,214,125	24,936,399	0	0	0	0
19 Contingency	0	0	24,936,399	0	0	0	0	0	0
20 Transfer Out - General Fund	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
21 Recommended New Requests - One-Time					22,000,000				
22 Total Expenditures and Transfers Out	\$ 44,536,497	\$ 45,528,159	\$ 55,209,817	\$ 30,273,418	\$ 47,436,399	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
23 Change In Fund Balance	2,760,973	(25,107,759)	(30,499,017)	(4,730,172)	(25,538,599)	21,528,200	22,258,700	23,001,500	23,769,700
24 Ending Fund Balance	\$ 40,055,910	\$ 9,453,992	\$ 9,556,893	\$ 35,325,738	\$ 9,787,139	\$ 31,315,339	\$ 53,574,039	\$ 76,575,539	\$ 100,345,239
Fund Balance Detail									
25 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Restricted Fund Balance - Required Per Policy	279,600	200,000	279,600	25,738,599	200,000	200,000	200,000	200,000	200,000
27 Restricted Fund Balance - Available	39,776,310	9,253,992	9,277,293	9,587,139	9,587,139	31,115,339	53,374,039	76,375,539	100,145,239
28 Committed Fund Balance	0	0	0	0	0	0	0	0	0
29 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
30 Ending Fund Balance	\$ 40,055,910	\$ 9,453,992	\$ 9,556,893	\$ 35,325,738	\$ 9,787,139	\$ 31,315,339	\$ 53,574,039	\$ 76,575,539	\$ 100,345,239

Douglas County Government
2026 Transportation Infrastructure Sales and Use Tax Fund Recommended New Requests

Project	Request Description	One-Time Amount	Ongoing Amount	2025 Encumbrances Re-Appropriated in 2026	2025 Unspent Project Dollars Re-Appropriated in 2026	Net Impact to Fund
801502	US 85 Improvements			\$ 2,413,215		\$ 2,413,215
801504	Pine Drive Corridor				8,002,266	8,002,266
801507	C-470 Trail over University			416,380	368,676	785,056
801508	I-25 / Lincoln Interchange				1,000,000	1,000,000
801510	Crowfoot Valley Road Widening				92,153	92,153
801513	Happy Canyon / I-25 Interchange Reconstruction	17,000,000		500,000	200,000	17,700,000
801514	Hilltop Road and Singing Hills Improvements			5,690,622		5,690,622
801517	Palmer Divide Road Est of I-25				1,850	1,850
801519	Waterton Road Improvements			3,210,951	589,049	3,800,000
801526	Grigs Road Improvement Project			442,659	207,341	650,000
801528	Zebulon Park Transportation	5,000,000				5,000,000
861605	Colorado Bike Pedestrian Bridge - C-470				1,022,000	1,022,000
861606	Transit and Multimodal Study				779,237	779,237
Transportation Infrastructure Sales and Use Tax Fund		\$ 22,000,000	\$ 0	\$ 12,673,827	\$ 12,262,572	\$ 46,936,399

TRANSPORTATION INFRASTRUCTURE SALES AND USE TAX FUND

\$22,000,000 One-Time

Happy Canyon / I-25 Interchange Reconstruction - \$17,000,000 One-Time

Budget of \$17,000,000 is being requested to continue the partnership with the City of Castle Pines and CDOT to reconstruct the I-25 / Happy Canyon Interchange. The project will improve mobility, reduce congestion and improve traffic operations and safety at the Interchange. The interchange concept moving forward will be a “diverging diamond” design concept and includes constructing bicycle and pedestrian improvements where none exist today. The project is estimated to cost approximately \$40 million. The County contribution of 50% correlates with the anticipated percentage of regional trips (with origins outside of the City of Castle Pines jurisdictional boundary).

Zebulon Park Transportation Project - \$5,000,000 One-Time

The budget request of \$5 million is needed to widen and improve the segment of Waterton Road adjacent to Zebulon Park. With the possibility of Zebulon Park Project moving forward expeditiously, there is a need to accelerate this segment of Waterton Road to improve construction access to the site and install the underground infrastructure to accommodate this regional project. Additionally, funding will be used to advance preconstruction and construction activities that are needed to accommodate a major regional park, including a reliable multi-modal transportation network.



Justice Center Sales & Use Tax Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR REVENUES DERIVED FROM THE 0.25% SALES AND USE TAX APPROVED BY VOTERS IN NOVEMBER 1995, EXTENDED BY VOTERS IN NOVEMBER 2007, AND MODIFIED BY THE VOTERS IN 2019. MONIES ARE DESIGNATED FOR THE CONSTRUCTION, OPERATION AND MAINTENANCE OF THE COUNTY'S ROBERT CHRISTENSEN JUSTICE CENTER AND RELATED FACILITIES.

Flags flying outside Douglas County Justice Center.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 21,602,586	\$ 7,856,607	\$ 16,514,220	\$ 16,514,220	\$ 9,561,392	\$ 5,716,245	\$ 4,729,461	\$ 3,662,107	\$ 2,511,117
Revenues									
2 Taxes	\$ 26,675,687	\$ 27,528,250	\$ 27,845,200	\$ 27,845,200	\$ 28,746,925	\$ 29,205,800	\$ 30,220,400	\$ 31,252,100	\$ 32,319,100
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Charges for Services	66,325	0	0	0	0	0	0	0	0
5 Earnings on Investments	561,262	300,000	300,000	300,000	200,000	150,000	100,000	50,000	0
6 Other Revenues	0	0	1,057,911	1,057,911	0	0	0	0	0
7 Total Revenues and Transfers In	\$ 27,303,274	\$ 27,828,250	\$ 29,203,111	\$ 29,203,111	\$ 28,946,925	\$ 29,355,800	\$ 30,320,400	\$ 31,302,100	\$ 32,319,100
Expenditures by Function									
8 Supplies	\$ 47,787	\$ 0	\$ 10,000	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9 Controllable Assets	39,393	1,071,200	861,200	861,200	0	0	0	0	0
10 Purchased Services	59,816	0	14,500	14,500	0	0	0	0	0
11 Fixed Charges	493,175	547,747	547,747	547,747	586,797	594,135	624,729	658,365	675,851
12 Grants, Contributions, Indemnities	0	0	0	0	0	0	0	0	0
13 Debt Service (Lease Payment)	0	0	0	0	0	0	0	0	0
14 Intergovernmental Support	5,788	12,000	12,000	12,000	10,000	10,000	10,000	10,000	30,000
15 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
16 Capital Outlay	5,082,220	1,693,600	6,564,392	6,564,392	610,000	0	0	0	0
17 Contingency	0	100,000	100,000	100,000	100,000	150,000	150,000	150,000	150,000
18 Transfers Out:									
19 To General Fund	26,663,462	27,729,150	28,046,100	28,046,100	28,746,925	29,205,799	30,220,375	31,252,075	32,319,100
20 Total Transfers Out	26,663,462	27,729,150	28,046,100	28,046,100	28,746,925	29,205,799	30,220,375	31,252,075	32,319,100
21 Recommended New Requests - One-Time					2,240,700				
22 Recommended New Requests - Transfer Out to General Fund - One Time					115,000				
23 Recommended New Requests - Transfer Out to General Fund - Ongoing					382,650	382,650	382,650	382,650	382,650
24 Total Expenditures and Transfers Out	\$ 32,391,640	\$ 31,153,697	\$ 36,155,939	\$ 36,155,939	\$ 32,792,072	\$ 30,342,584	\$ 31,387,754	\$ 32,453,090	\$ 33,557,601
25 Change In Fund Balance	(5,088,366)	(3,325,447)	(6,952,828)	(6,952,828)	(3,845,147)	(986,784)	(1,067,354)	(1,150,990)	(1,238,501)
26 Ending Fund Balance	\$ 16,514,220	\$ 4,531,160	\$ 9,561,392	\$ 9,561,392	\$ 5,716,245	\$ 4,729,461	\$ 3,662,107	\$ 2,511,117	\$ 1,272,616
Fund Balance Detail									
27 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
28 Restricted Fund Balance - Required Per Policy	4,690,611	3,277,312	3,277,312	5,305,303	2,352,284	2,527,654	2,661,990	2,801,101	1,616,000
29 Restricted Fund Balance - Initiatives	0	0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
30 Restricted Fund Balance - Available	11,823,609	1,253,848	3,284,080	1,256,089	363,961	(798,193)	(1,999,883)	(3,289,984)	(3,343,384)
31 Committed Fund Balance	0	0	0	0	0	0	0	0	0
32 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
33 Ending Fund Balance	\$ 16,514,220	\$ 4,531,160	\$ 9,561,392	\$ 9,561,392	\$ 5,716,245	\$ 4,729,461	\$ 3,662,107	\$ 2,511,117	\$ 1,272,616

Douglas County Government
2026 Justice Center Sales and Use Tax Fund Recommended New Requests

Division / Project	Request Description	One-Time Amount	Ongoing Amount
33210	Justice Center Operating Transfer	\$ 115,000	\$ 382,650
RA Christensen Justice Center			
33210	Ticket Printer Replacements	127,000	
33210	Self-Contained Breathing Apparatus (SCBA) - 25 replacements	137,700	
Justice Center Security Improvements			
33215	Security Equipment - Camera Upgrade / Replacements	163,500	
33220	X-Ray Scanner Replacement - Front Entryway	56,500	
33215	Intercom Upgrade	80,000	
33215	Access Control System Upgrade - Phase I of II	95,000	
33215	Controller Systems Upgrade - Detentions	515,000	
	Subtotal - Security Improvements		910,000
Interior Office Improvements			
33215	Carpet Replacement	180,000	
33215	District Attorney / Investigations Furniture Replacements	100,000	
870070	Phase II of Emergency Operation Center (EOC) Tech/Room Upgrade	100,000	
33215	Courtroom Lighting Replacement - Courtrooms 7 and 8	52,500	
	Subtotal - Office Improvements		432,500
Internal Building Maintenance			
33220	Kitchen Reseal - Flooring - Detentions	28,000	
33215	Uninterruptible Power Supply (UPS) Replacement - Crime Lab / Ev Tech	54,000	
33215	Air Handler Replacements - Secondary Filter Replacements	65,500	
33215	Spare Breaker - Parts	31,000	
33215	Motorized Compact Man Lift - Purchase	22,500	
33215	Building Automation System (BAS) Hardware Upgrade - Phase I of II	63,000	
	Subtotal - Internal Building Maintenance		264,000
External Building Maintenance			

Douglas County Government
2026 Justice Center Sales and Use Tax Fund Recommended New Requests

Division / Project	Request Description		One-Time Amount	Ongoing Amount
33215	Roof Replacement - Phase VI of VIII	369,500		
	Subtotal - External Building Maintenance		369,500	
Justice Center Sales and Use Tax Fund Total			\$ 2,355,700	\$ 382,650

JUSTICE CENTER SALES AND USE TAX FUND

\$2,355,700 One-Time; \$382,650 Ongoing

Justice Center Fund Operating Transfer - \$115,000 One-Time; \$382,650 Ongoing

The budget includes an operating transfer from the Justice Center Sales and Use Tax Fund of \$497,650 to the General Fund to offset associated proposed funding items. The Justice Center Sales and Use Tax Fund receives revenue from the extension of the sales tax approved by the voters in November 2007. The one-time components of the associated requests directly relate to the functions designated in the Justice Center Fund ballot language.

RA Christensen Justice Center

Patrol Vehicle Ticket Printer Replacement - One-Time \$127,000

A budget of \$127,000 has been allocated for replacing the 150 ticket printers in the Sheriff's vehicles. These printers are essential for ticket writing in each patrol vehicle, significantly enhancing the efficiency of deputies. Most of the current units are over five years old, and failures are becoming more frequent due to constant use and temperature fluctuations.

Self-Contained Breathing Apparatus Replacement- \$137,700 One-Time

The budget includes \$137,700 to replace 25 Self-Contained Breathing Apparatus (SCBA) units, including their tanks, within the detentions division and court security. These units, purchased on September 4, 2009, have reached or exceeded their 15-year life expectancy and are no longer serviceable. The tanks, also with an approximate 15-year lifespan, are outdated. The last hydrostatic test in 2022 revealed that none of the bottles were eligible for recertification, necessitating their full replacement. The current

certification is valid for five years, so these units must be replaced by 2027.

Justice Center Security Improvements

Security Equipment - Camera Upgrades / Replacements \$163,500 One-Time

- Security Equipment – Security Component Replacements - \$18,500 One-Time

The budget includes \$18,500 for security system component replacements for the Justice Center. Request allows the County to maintain an inventory of essential parts, ensuring that any immediate need for replacement or repair can be promptly addressed. Additional budget would address risks in the Justice Center, such as doors not locking and malfunctioning card readers and cameras.

- Security Equipment – Camera Replacements \$145,000 One-Time

The budget includes \$145,000 one-time funding to replace cameras within the Justice Center facility and Unified Forensic Crime Lab. The current camera models are being discontinued, and once they fail, staff will no longer be able to make repairs due to the unavailability of parts. Replacing these cameras is crucial to ensure continuous monitoring of the Justice Center, thereby maintaining the safety and security of both the officers and the inmate population.

Security Equipment – X-Ray Scanner Replacement \$56,500 One-Time

The budget includes \$56,500 for the replacement of the X-ray scanners at the front entrance of the Justice Center. The current machines are over 10 years old, while the suggested lifespan for baggage machines ranges from 7 to 10 years. The operating systems consistently need to be rebooted. The X-ray scanners are a critical part of the everyday security operations of the facility.

Failure to replace the X-ray scanners could result in weapons and contraband being brought into the facility. The scanners are vital to the safety and security of the building occupants, the public, and the facility.

Security Equipment – Intercom Upgrade \$80,000 One-Time

The budget includes \$80,000 in one-time funding to upgrade the Harding intercom system. These intercoms are discontinued models, and once they fail, we can no longer repair them. This would leave the Douglas County Sheriff's Office unable to communicate with central, posing a potential safety and security issue for the officers and the inmate population.

Security Equipment – Jail Access Control upgrade \$95,000 One-Time

The budget includes \$95,000 in one-time funding for Phase 1 of 2 to replace all discontinued access control panels in the north end of the Justice Center. These existing panels cannot be repaired if they malfunction, making their replacement crucial.

Detentions Controller System Upgrade \$515,000 One-Time

The budget includes \$515,000 to upgrade the detentions controller system. These control systems have been discontinued, and once they fail, they can no longer repair them. This will leave the Douglas County Sheriff's Office unable to monitor and control the jail, compromising the safety and security of officers, employees, and inmates.

Interior Office Improvements

Carpet Replacement - \$180,000 One-Time

The budget includes \$180,000 to replace the tattered, split, and fraying carpet in the second-floor District Attorney and Probation offices. The existing carpet is in poor condition, creating significant tripping hazards that pose a risk to staff and visitors.

Office Furniture Replacement - \$100,000 One-Time

A budget of \$100,000 is being requested to replace the furniture in the District Attorney's office and Sheriff's Office Investigations. The current furniture has been in use for between nineteen and twenty-seven years and is worn and delaminating, causing injuries (cuts) to employees. Additional ergonomic chairs have been requested by staff.

Phase II Emergency Operations Center Improvements - \$100,000 One-Time

The budget includes \$100,000 for Phase II of the Emergency Operations Center improvement project. This phase involves removing one entry/exit door, remodeling the interior window between the EOC and Dispatch into usable wall space, removing the map storage cabinet and sub walls to create an EOC Manager workspace, relocating the ARES radio console and workspace to a more private area, and creating an EOC Director's Office/Meeting Room in the current admin area. Furniture upgrades will include new desks designed for more collaborative co-working pods and chairs with better ergonomics. These improvements aim to increase the EOC's capacity, capability, efficiency, and workflow, while maximizing the benefits of Phase I technology upgrades.

Courtroom Lighting Replacements - \$52,500 One-Time

The budget includes \$52,500 to replace the lighting controls and fixtures in Courtrooms 7 and 8. The current system, installed in 2009, has recently experienced issues with flickering lights and lights that will not turn on. The lighting controls and fixtures are obsolete, and parts are discontinued and no longer available.

Internal Building Maintenance

Detention Kitchen Floor Resealing - \$28,000 One-Time

The budget includes \$28,000 to reseal the epoxy floor in the Justice Center detention kitchen. This is a high-traffic area and

needs to be maintained to ensure the longevity of the epoxy coating. The manufacturer recommends resealing the floor every three to five years. Failure to maintain the epoxy coating could lead to failures and the need to replace the floor at a higher cost than the original installation.

Uninterruptible Power Supply (UPS) Replacement – Crime Lab / EvTech - \$54,000 One-Time

- Crime Lab UPS Parts Replacement - \$21,000 One-Time
The budget includes \$21,000 to replace capacitors and fans in the uninterruptible power supply (UPS) system at the crime lab. Capacitors and fans need to be replaced every 7 years due to age. The crime lab UPS capacitors and fans are due for replacement in 2026. The UPS system is critical to ensuring information is not lost during a power outage.
- EV Tech and Crime Lab UPS Battery Replacement - \$33,000 One-Time
The budget includes \$32,500 to replace the batteries inside the EVTech and Crime lab UPS systems. This replacement is critical to ensure no information is lost during a power outage. The UPS batteries, scheduled for replacement every four years, are being replaced to avoid interruptions to the operations of these facilities. Ensuring the timely replacement of these batteries is essential for maintaining the reliability and efficiency of the power supply systems.

Air Handler Units Secondary Filter Replacement - \$65,500 One-Time

The budget includes \$65,500 to replace secondary air handler filters at the Justice Center. These filters are required to be replaced every three years to maintain efficiency. Failure to replace these filters every three years will result in higher energy costs due to less efficient mechanical systems.

Spare Electrical Breakers Purchase - \$31,000 One-Time

The budget includes \$31,000 in one-time funding to purchase multiple large spare electrical breakers. These breakers are difficult to source, and if they were to fail, new breakers may take days to arrive, leaving sections of the Justice Center without power.

Motorized Compact Man-Lift - \$22,500 One-Time

Budget of \$22,500 is being requested to purchase a motorized compact vertical mast man lift for the maintenance department. The compact lift is motorized, easy to use, and compact in size, using minimal floor space. It can access heights and spots that are hard to reach within the detention center and would increase the work effectiveness and efficiency of the maintenance staff.

Building Automation System Upgrade - \$63,000 One-Time

The budget includes \$63,000 to upgrade the fan-powered variable air volume (FPVAV) box hardware in two sections of the Justice Center. Phase one involves upgrading the hardware in nine FPVAV and twenty-six VAV boxes in Section B on the first and second floors. The current hardware is outdated, no longer available, and unsupported. Failure to upgrade this hardware could result in non-operational HVAC systems within the facility, leading to a loss of services for the Douglas County Sheriff's Office.

External Building Maintenance

Roof Replacement Phase VI of VIII - \$369,500 One-Time

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





Rueter-Hess Recreational Area Fund

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

Paddle boarder and kayaks on Rueter-Hess Reservoir.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 2,313,518	\$ 1,932,545	\$ 2,567,163	\$ 2,567,163	\$ 2,113,993	\$ 1,834,467	\$ 2,131,195	\$ 2,433,350	\$ 2,740,875
Revenues									
2 Intergovernmental	\$ 620,000	\$ 620,000	\$ 620,000	\$ 846,539	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000
3 Charges for Services	52,687	32,000	32,000	50,970	46,000	50,000	56,000	62,000	68,000
4 Earnings on Investments	96,843	50,000	50,000	93,256	50,000	45,000	45,000	45,000	45,000
5 Other Revenues	0	0	0	0	0	0	0	0	0
6 Transfer-In Parks & Open Space Fund	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
7 Total Revenues and Transfers In	\$ 1,019,530	\$ 952,000	\$ 952,000	\$ 1,240,765	\$ 966,000	\$ 965,000	\$ 971,000	\$ 977,000	\$ 983,000
Expenditures by Function									
8 Personnel	\$ 623,985	\$ 656,315	\$ 656,315	\$ 656,315	\$ 601,911	\$ 601,910	\$ 601,910	\$ 601,910	\$ 601,910
9 Supplies	35,575	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
10 Controllable Assets	3,762	0	0	0	0	0	0	0	0
11 Purchased Services	46,546	60,000	310,000	310,000	0	0	0	0	0
12 Building Materials	0	0	0	0	0	0	0	0	0
13 Fixed Charges	37,217	44,020	44,020	44,020	19,515	10,762	11,335	11,965	12,657
14 Intergovernmental Support	0	0	0	0	0	0	0	0	0
15 Capital	18,800	368,000	628,000	628,000	0	0	0	0	0
16 Contingency	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
17 Recommended New Requests - One-Time					568,500				
18 Total Expenditures and Transfers Out	\$ 765,885	\$ 1,183,935	\$ 1,693,935	\$ 1,693,935	\$ 1,245,526	\$ 668,272	\$ 668,845	\$ 669,475	\$ 670,167
19 Change In Fund Balance	253,645	(231,935)	(741,935)	(453,170)	(279,526)	296,728	302,155	307,525	312,833
20 Ending Fund Balance	\$ 2,567,163	\$ 1,700,610	\$ 1,825,228	\$ 2,113,993	\$ 1,834,467	\$ 2,131,195	\$ 2,433,350	\$ 2,740,875	\$ 3,053,708
Fund Balance Detail									
21 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Restricted Fund Balance - Required Per Policy	81,000	81,000	81,000	92,327	81,000	81,000	81,000	81,000	81,000
23 Restricted Fund Balance - Available	2,486,163	1,619,610	1,744,228	2,021,666	1,753,467	2,050,195	2,352,350	2,659,875	2,972,708
24 Committed Fund Balance	0	0	0	0	0	0	0	0	0
25 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
26 Ending Fund Balance	\$ 2,567,163	\$ 1,700,610	\$ 1,825,228	\$ 2,113,993	\$ 1,834,467	\$ 2,131,195	\$ 2,433,350	\$ 2,740,875	\$ 3,053,708

Douglas County Government
2026 Rueter-Hess Recreational Area Fund Recommended New Requests

Division / Project	Request Description	One-Time Amount	Ongoing Amount
47100	Annual Operating Supplies and Equipment (Requested Annually)	\$ 64,000	
47100	Park Ranger Vehicle	60,000	
47100	Rental Boats	29,500	
47100	Shade Structure	30,000	
47100	Additional Signage	10,000	
850900	Fishery Management	75,000	
850901	Recreation Dock - Phase III	200,000	
850902	Hess Road Trailhead Improvement	100,000	
Rueter-Hess Recreational Area Fund		\$ 568,500	\$ 0

RUETER-HESS RECREATION FUND

\$568,500 One-Time

Annual Operating Supplies and Equipment (Requested Annually) - \$64,000 – One-Time

Budget is requested to purchase operating supplies that will enable County staff to complete annual routine maintenance at the reservoir. Items planned to be purchased are the following:

- Office supplies, first aid supplies, uniforms, tools, maintenance supplies
- Safety equipment, gear for rental boat fleet, anchor systems, replacement buoys and replacement parts for damaged equipment
- Professional services for designing, installing recreational amenities such as docks, shade shelters, watercraft inspections stations, and trailhead improvements
- Hardware / Paint

Park Ranger Vehicle - \$60,000 - One-Time

Currently, the Rangers use a loaner vehicle from Fleet Services that was slated for auction in 2023. The Rangers require reliable vehicles to provide customer service and ensure public safety.

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

This request is to expand recreational opportunities. Hand-launched watercraft, such as rental boats have proven to be a

popular water-sport activity at the reservoir. Currently, only hand-launched watercrafts are allowed.

Shade Structure - \$30,000 - One-Time

Rueter-Hess Recreation currently has limited shade available for reservoir users. The use of temporary, movable shade amenities will enhance the user experience by providing cover from the weather and intense summer heat.

Signage - \$10,000 - One-Time

The goal is to enhance overall experience when visiting Rueter-Hess and increase public safety but installing permanent customer service, wayfinding, and public safety signage throughout the property.

Fishery Management - \$75,000 - One-Time

This program supports the health and sustainability of the fishery program by securing necessary materials, specialized services, habitat creation, stocking, and technical reporting. These technical services require specialized skills not available internally.

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

The natural shoreline of Rueter-Hess Reservoir is rugged and unimproved, resulting in difficult and sometimes hazardous conditions that limit access to the shoreline for fishing and water-based recreation. Phase III will build on the previous dock expansion, thus increasing access to the reservoir and enhancing the overall experience for the public.

Trailhead Improvements – Hess Road - \$100,000 One-Time

Residential development near Rueter-Hess will increase the demand for recreation opportunities. An additional trailhead is needed to keep pace with anticipated visitation. This

request is supported by the property owner, the Rueter-Hess Recreation Advisory Board, and the Master Plan.





Parks and Open Space Sales & Use Tax Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR REVENUES DERIVED FROM THE 0.17% SALES AND USE TAX INITIALLY APPROVED BY VOTERS IN NOVEMBER 1994 AND MOST RECENTLY EXTENDED BY VOTERS IN NOVEMBER 2022. MONIES ARE DESIGNATED FOR THE ACQUISITION, ADMINISTRATION, PLANNING, DEVELOPMENT AND CONSTRUCTION, OPERATIONS, AND MAINTENANCE OF PARKS, TRAILS HISTORIC RESOURCES AND OPEN SPACE.



Upper Picture: Sandstone Ranch Open Space

Lower Left: Playground in park

Lower Right: Red Barn



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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 49,512,339	\$ 45,258,195	\$ 55,751,331	\$ 55,751,331	\$ 52,558,168	\$ 49,065,366	\$ 56,016,378	\$ 68,506,307	\$ 81,543,816
<u>Revenues</u>									
2 Taxes	\$ 18,139,467	\$ 18,719,209	\$ 18,794,209	\$ 18,934,022	\$ 19,547,909	\$ 19,859,943	\$ 20,549,855	\$ 21,251,411	\$ 21,976,988
3 Intergovernmental	6,434	0	896,633	896,633	0	0	0	0	0
4 Charges for Services	0	25,000	25,000	0	0	0	0	0	0
5 Earnings on Investments	3,003,252	400,000	2,900,000	2,900,000	400,000	300,000	300,000	300,000	300,000
6 Other Revenues	618,909	85,000	85,000	117,541	95,000	95,000	95,000	95,000	95,000
7 Transfer In	0	0	0	0	0	0	0	0	0
8 Total Revenues and Transfers In	\$ 21,768,061	\$ 19,229,209	\$ 22,700,842	\$ 22,871,100	\$ 20,042,909	\$ 20,254,943	\$ 20,944,855	\$ 21,646,411	\$ 22,371,988
<u>Expenditures by Function</u>									
9 Personnel	\$ 1,942,358	\$ 2,380,738	\$ 2,389,621	\$ 2,389,621	\$ 2,355,416	\$ 2,358,835	\$ 2,358,835	\$ 2,358,835	\$ 2,332,115
10 Supplies	164,221	423,330	423,330	423,330	423,330	423,330	423,330	423,330	423,330
11 Controllable Assets	36,168	0	0	0	0	0	0	0	0
12 Purchased Services	1,359,883	934,500	2,367,881	2,367,881	934,500	934,500	934,500	934,500	934,500
13 Fixed Charges	286,385	267,084	267,084	267,084	247,883	260,277	273,291	286,956	301,303
14 Grants, Contributions, Indemnities	5,500,000	0	9,050,000	7,550,000	10,250,000	5,000,000	0	0	0
15 Intergovernmental Support	4,332,072	3,748,842	3,833,842	3,833,842	3,914,582	3,976,989	4,114,971	4,255,281	4,400,399
16 Capital Outlay	1,483,296	0	7,093,415	7,093,415	4,695,000	0	0	0	0
17 Vehicle Replacements	174,687	0	123,081	123,081	365,000	0	0	0	0
18 Contingency	0	100,000	90,000	90,000	100,000	100,000	100,000	100,000	100,000
19 Transfers Out:									
20 General Fund	0	0	1,676,009	1,676,009	0	0	0	0	0
21 Rueter Hess Recreation Area	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
22 Total Transfers Out	250,000	250,000	1,926,009	1,926,009	250,000	250,000	250,000	250,000	250,000
23 Total Expenditures and Transfers Out	\$ 15,529,069	\$ 8,104,494	\$ 27,564,263	\$ 26,064,263	\$ 23,535,711	\$ 13,303,931	\$ 8,454,927	\$ 8,608,901	\$ 8,741,647
24 Change In Fund Balance	6,238,992	11,124,715	(4,863,421)	(3,193,163)	(3,492,802)	6,951,012	12,489,928	13,037,510	13,630,341
25 Ending Fund Balance	\$ 55,751,331	\$ 56,382,910	\$ 50,887,910	\$ 52,558,168	\$ 49,065,366	\$ 56,016,378	\$ 68,506,307	\$ 81,543,816	\$ 95,174,157
<u>Fund Balance Detail</u>									
26 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
27 Restricted Fund Balance - Required Per Policy	2,416,228	875,449	1,028,176	1,028,176	887,571	895,393	910,493	925,890	939,165
28 Restricted Fund Balance - Available	53,335,103	55,507,461	49,859,734	51,529,992	48,177,795	55,120,985	67,595,814	80,617,926	94,234,992
29 Committed Fund Balance	0	0	0	0	0	0	0	0	0
30 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
31 Ending Fund Balance	\$ 55,751,331	\$ 56,382,910	\$ 50,887,910	\$ 52,558,168	\$ 49,065,366	\$ 56,016,378	\$ 68,506,307	\$ 81,543,816	\$ 95,174,157

2026 ASSET REPLACEMENT REQUESTS - PARKS AND OPEN SPACE FUND 250														
Unit # to be Replaced	Business Unit	Original Vehicle/Equipment Information				Age	Meter/Milea	Maintenance	Total Points	Vehicle Replacement Cost				
		Year	Make	Model	Acquire and Cap Cost	Age Points	Meter Points	Maintenance Points		Vehicle Cost	Uplift Cost	Radio/Other Equipment Cost	Total Cost	Replacement Type
90042	53500	1996	FORD	F250	\$3,000	5	5.0	5.0	17.0	\$ 100,000	\$ 20,000		\$ 120,000	F350 CC RANGER
7040	53500	2007	CHEVY	2500	\$3,000	5	3.8	7.0	17.8	\$ 90,000	\$ 10,000		\$ 100,000	F350 CC WORK TRUCK
.0073	53500	1973	JD	4430	\$3,000	5	3.8	7.0	17.8	\$ 140,000			\$ 140,000	JD 5075E
11012	53500	2011	CAT	262C	\$62,720	5	4.3	5.8	15.1	\$ 5,000			\$ 5,000	T76 BOBCAT RENTAL
													\$ 365,000	
RANGE	15 POINT REPLACEMENT SCALE													
<10	Do Not Replace													
10 - 12.5	Early Replacement Candidate													
12.5 - 15	Optimal Replacement Time, Unit is in 10% of useful life and at optimal resale value													
> 15	Overdue Replacement, Unit should be replaced as soon as possible													



Conservation Trust Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR REVENUES RECEIVED FROM THE STATE LOTTERY FUND TO BE USED FOR THE DEVELOPMENT AND MAINTENANCE OF PARKS, TRAILS, OPEN SPACE, AND OTHER RECREATIONAL PURPOSES WITHIN THE COUNTY.

Someone playing basketball at a neighborhood park.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 4,640,716	\$ 3,250,391	\$ 6,448,755	\$ 6,448,755	\$ 6,773,251	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
<u>Revenues</u>									
2 Intergovernmental	\$ 1,644,156	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
3 Earnings on Investments	208,626	100,000	100,000	210,000	100,000	100,000	100,000	100,000	100,000
4 Other Revenues	0	0	0	0	0	0	0	0	0
5 Total Revenues and Transfers In	\$ 1,852,782	\$ 1,700,000	\$ 1,700,000	\$ 1,810,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
<u>Expenditures by Function</u>									
6 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
7 Supplies	0	0	0	0	0	0	0	0	0
8 Controllable Assets	0	0	0	0	0	0	0	0	0
9 Purchased Services	721	0	0	0	0	0	0	0	0
10 Fixed Charges	0	0	0	0	0	0	0	0	0
11 Grants, Contributions, Indemnities	0	0	0	0	0	0	0	0	0
12 Intergovernmental Support	0	0	0	0	0	0	0	0	0
Capital Outlay:						1,700,000	1,700,000	1,700,000	1,700,000
13 Highlands Heritage Regional Park	0	2,750,000	70,000	70,000	1,665,800	0	0	0	0
14 Bluffs Regional Park	44,022	0	410,504	410,504	0	0	0	0	0
15 Challenger Regional Park	0	0	1,005,000	1,005,000	0	0	0	0	0
16 Contingency	0	0	1,665,800	0	0	0	0	0	0
17 Recommended New Requests - One-Time					6,407,451				
18 Total Expenditures and Transfers Out	\$ 44,742	\$ 2,750,000	\$ 3,151,304	\$ 1,485,504	\$ 8,073,251	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
19 Change In Fund Balance	1,808,039	(1,050,000)	(1,451,304)	324,496	(6,373,251)	0	0	0	0
20 Ending Fund Balance	\$ 6,448,755	\$ 2,200,391	\$ 4,997,451	\$ 6,773,251	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
<u>Fund Balance Detail</u>									
21 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Restricted Fund Balance - Required Per Policy	1,285,278	220,000	220,000	231,000	220,000	220,000	220,000	220,000	220,000
23 Restricted Fund Balance - Available	5,163,476	1,980,391	4,777,451	6,542,251	180,000	180,000	180,000	180,000	180,000
24 Committed Fund Balance	0	0	0	0	0	0	0	0	0
25 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
26 Ending Fund Balance	\$ 6,448,755	\$ 2,200,391	\$ 4,997,451	\$ 6,773,251	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000

Division / Project	Request Description	One-Time Amount	Ongoing Amount	2025 Encumbrances Re-Appropriated in 2026	2025 Unspent Project Dollars Re-Appropriated in 2026	Net Impact to Fund
52100	Capital Equipment Replacements - Carts, Mowers, Cut Mowers and Plows	\$ 100,000				\$ 100,000
52100	Parking Lot Replacements	200,000				200,000
52100	Solar Compactor Replacements	60,000				60,000
800600	Highlands Heritage Regional Park Playground and Restroom Replacement	2,750,000			1,665,800	4,415,800
800600	Highlands Heritage Regional Park West Field Synthetic Replacement	1,547,451				1,547,451
800625	Trail Resurfacing at Bluffs Regional Park - 1 Mile	550,000				550,000
800645	East-West Regional Trail Resurfacing - 20 Miles	1,100,000				1,100,000
850825	Springer Park Shelter Replacement	100,000				100,000
Conservation Trust Fund Total		\$ 6,407,451	\$ 0	\$ 0	\$ 1,665,800	\$ 8,073,251

CONSERVATION TRUST FUND

\$6,407,451 One-Time

Capital Equipment Replacements, Misc. - \$100,000 One-Time

A budget of \$100,000 is requested to purchase the following: 2 John Deere HPX Work Series Carts, \$15K each, 1 Toro zero turn mower, \$20K, and 2 John Deere Terrain Cut mowers with Plows, \$25K each. This equipment is crucial for daily maintenance operations across the County, ensuring the safety and enjoyment of County facilities.

Parking Lot Replacements - \$200,000 One-Time

Budget of \$200,000 is requested the annual parking lot maintenance and replacement program. Parks partners with Douglas County Public Works on their annual street maintenance contracts for asphalt and concrete repairs. Engineering Inspectors evaluate Parks parking lots and internal roadways to identify maintenance needs and extend the useful life of our parking lots and sidewalks, eliminating potential safety concerns. Utilizing this partnership allows us to access bulk pricing, save staff time and money, and ensure safe, accessible parking lots and sidewalks.

Solar Compactor Replacements - \$60,000 One-Time

Additional budget of \$60,000 is requested to replace existing solar compacting trash units that are failing due to age and wear. Douglas County Parks currently has more than 100 existing units in use throughout the County, some approaching 15 years old. Some of the current receptacles are damaged and malfunctioning and need replacement.

Highlands Heritage Regional Park (HHRP) Playground and Restroom Replacement - \$2,750,000

\$2,750,000 in new budget funding is requested to replace the main playground, installed in 2002. The current equipment has reached the end of its useful life, and its aging is posing increasing safety and accessibility risks. This request will replace the playground and the adjacent restroom/concession building with a single, integrated project. The new design will deliver an inclusive, all-ages area and heated ADA-compliant restrooms to ensure year-round access.

Highlands Heritage Regional Park (HHRP) West Field Synthetic Turf Replacement - \$1,547,451 One-Time

Budget of \$1,547,451 is being requested for the synthetic turf on fields E and F on the West Fields at Highland Heritage Regional Park needs replacement. The synthetic turf on these fields was initially installed in 2016 and have been used daily for multiple sporting activities. Synthetic turf fields have a lifespan of eight to ten years, and maintenance performed by staff has extended the life of these fields.

Trail Resurfacing at Bluffs Regional Park - \$550,000 One-Time

The \$550,000 budget request covers design, engineering, and construction to resurface one mile of soft-surface trail and improve drainage at Bluffs Regional Park. The improvements will enhance safety, reduce erosion-related damage, and significantly lower long-term maintenance costs.

East-West Regional Trail Resurfacing – 20 miles - \$1,100,00 One-Time

Budget of \$1,100,000 is needed for design, engineering, and construction to resurface 20 miles of soft-surface trail and improve drainage on the East-West Regional Trail. The improvements will enhance safety, reduce erosion-related

damage, and significantly lower long-term maintenance costs. This request is for the replacement and improvement of 2 miles of trail, which will be part of the total replacement of 20 miles of trail.

Springer Park Shelter Replacement - \$100,000 One-Time

Budget request of \$100,000 is for the replacement of the picnic shelter at Springer Park. The current shelter is 35 years old and deteriorating, becoming a safety concern. The newly constructed shelter will be made of more durable materials, enhancing the park's safety and enjoyment.



A photograph of a modern light rail station platform. A white and blue light rail train is stopped at the platform. A worker in a yellow safety vest is on a lift, working on a tall black pole. The platform has a large, curved metal structure overhead. The sky is clear and blue.

Lincoln Station Sales Tax Street Improvement Fund

THIS FUND IS USED TO ACCOUNT FOR THE REVENUES DERIVED FROM A SALES TAX LEVIED IN THE LINCOLN STATION LOCAL IMPROVEMENT DISTRICT. ALL REVENUES ARE COLLECTED TO HELP DEFRAY COSTS ASSOCIATED WITH THE CONSTRUCTION/DESIGN, AND MAINTENANCE OF PUBLIC IMPROVEMENTS WITHIN THE LOCAL IMPROVEMENT DISTRICT.

Douglas County Government
Lincoln Station Sales Tax Street Improvement Fund (Fund 265)
Fund Summary

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Revenues</u>									
2 Taxes	\$ 41,516	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
3 Charges for Services	0	0	0	0	0	0	0	0	0
4 Intergovernmental	0	0	0	0	0	0	0	0	0
5 Earnings on Investments	0	0	0	0	0	0	0	0	0
6 Other Revenues	0	0	0	0	0	0	0	0	0
7 Transfers In	0	0	0	0	0	0	0	0	0
8 Total Revenues and Transfers In	\$ 41,516	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<u>Expenditures by Function</u>									
9 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 Supplies	0	0	0	0	0	0	0	0	0
11 Purchased Services	0	0	0	0	0	0	0	0	0
12 Fixed Charges	0	0	0	0	0	0	0	0	0
13 Intergovernmental Support	41,516	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
14 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
15 Capital Outlay	0	0	0	0	0	0	0	0	0
16 Contingency	0	0	0	0	0	0	0	0	0
17 Transfers Out	0	0	0	0	0	0	0	0	0
18 Total Expenditures and Transfers Out	\$ 41,516	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
19 Change In Fund Balance	0	0	0	0	0	0	0	0	0
20 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance Detail</u>									
21 Nonspendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
23 Committed Fund Balance	0	0	0	0	0	0	0	0	0
24 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
25 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

The background image shows a landscape with a utility pole in the foreground, a building with a sign in the middle ground, and a white truck on a road in the distance. The sky is blue with scattered clouds. A large green rectangular overlay covers the middle portion of the image, containing the title and a descriptive paragraph.

Solid Waste Disposal Fund

THIS FUND IS A SPECIAL PURPOSE FUND ESTABLISHED TO ACCOUNT FOR REVENUES RECEIVED AND MONIES EXPENDED IN MANAGING SOLID WASTE DISPOSAL SITES LOCATED IN THE COUNTY.

Flagstone sign at entrance to Sedalia Landfill.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 6,417	\$ 157,095	\$ 430,842	\$ 430,842	\$ 507,796	\$ 222,796	\$ 267,796	\$ 312,796	\$ 357,796
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Charges for Services	76,932	65,000	189,580	189,580	125,000	125,000	125,000	125,000	125,000
4 Intergovernmental	0	0	0	0	0	0	0	0	0
5 Earnings on Investments	0	0	0	0	0	0	0	0	0
6 Other Revenues	203,466	20,000	20,000	121,599	75,000	75,000	75,000	75,000	75,000
7 Transfers In	275,950	0	3,432,875	3,432,875	375,000	605,000	605,000	605,000	605,000
8 Total Revenues and Transfers In	\$ 556,348	\$ 85,000	\$ 3,642,455	\$ 3,744,054	\$ 575,000	\$ 805,000	\$ 805,000	\$ 805,000	\$ 805,000
<u>Expenditures by Function</u>									
9 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 Supplies	0	0	0	0	0	0	0	0	0
11 Purchased Services	21,376	0	70,000	69,645	300,000	300,000	300,000	300,000	300,000
12 Fixed Charges	110,547	110,000	347,455	347,455	560,000	460,000	460,000	460,000	460,000
13 Intergovernmental Support	0	0	0	0	0	0	0	0	0
14 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
15 Capital Outlay	0	0	3,250,000	3,250,000	0	0	0	0	0
16 Contingency	0	0	0	0	0	0	0	0	0
17 Transfers Out - General Fund	0	0	0	0	0	0	0	0	0
18 Total Expenditures and Transfers Out	\$ 131,923	\$ 110,000	\$ 3,667,455	\$ 3,667,100	\$ 860,000	\$ 760,000	\$ 760,000	\$ 760,000	\$ 760,000
19 Change In Fund Balance	424,425	(25,000)	(25,000)	76,954	(285,000)	45,000	45,000	45,000	45,000
20 Ending Fund Balance	\$ 430,842	\$ 132,095	\$ 405,842	\$ 507,796	\$ 222,796	\$ 267,796	\$ 312,796	\$ 357,796	\$ 402,796
<u>Fund Balance Detail</u>									
21 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
23 Committed Fund Balance	0	0	0	0	0	0	0	0	0
24 Assigned Fund Balance	430,842	132,095	405,842	507,796	222,796	267,796	312,796	357,796	402,796
25 Ending Fund Balance	\$ 430,842	\$ 132,095	\$ 405,842	\$ 507,796	\$ 222,796	\$ 267,796	\$ 312,796	\$ 357,796	\$ 402,796



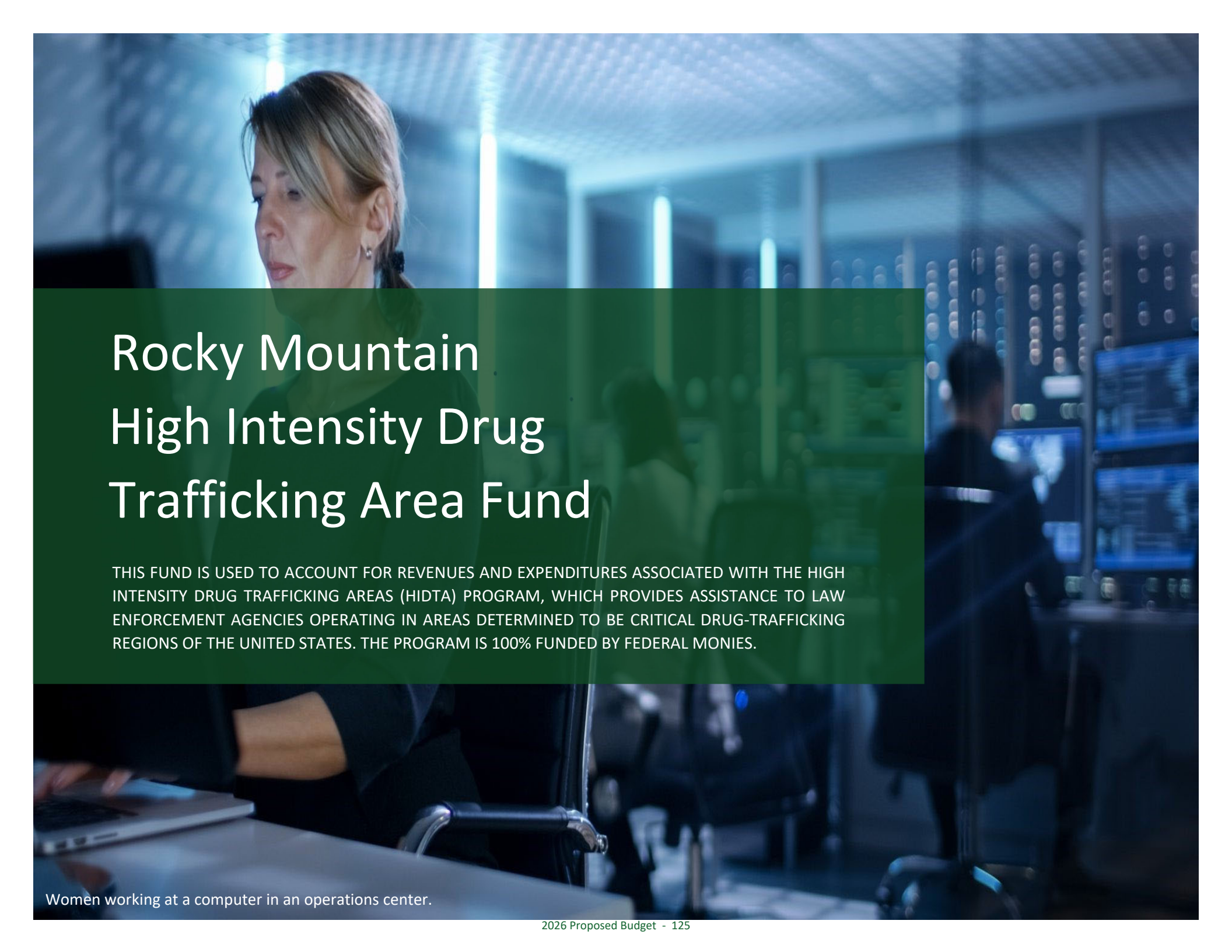
Woodmoor Mountain General Improvement District Fund

AS REQUIRED BY STATE LAW THIS FUND IS USED TO ACCOUNT FOR THE REVENUES DERIVED FROM A DESIGNATED PROPERTY TAX LEVIED BY THE WOODMOOR MOUNTAIN GENERAL IMPROVEMENT DISTRICT, A SPECIAL TAXING DISTRICT, AND DESIGNATED FOR THE IMPROVEMENT AND MAINTENANCE OF ROADS LOCATED WITHIN THAT DISTRICT.

Stone monument sign at entrance to Woodmoor Mountain subdivision.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 54,323	\$ 94,829	\$ 97,397	\$ 97,397	\$ 11,118	\$ 4,398	\$ 4,398	\$ 4,398	\$ 4,398
<u>Revenues</u>									
2 Taxes	\$ 39,191	\$ 39,320	\$ 39,320	\$ 37,711	\$ 41,540	\$ 43,400	\$ 45,600	\$ 47,900	\$ 50,300
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Changes for Services	0	0	0	0	0	0	0	0	0
5 Earnings on Investments	4,432	500	500	3,600	50	50	50	50	50
6 Other Revenues	0	0	0	0	0	0	0	0	0
7 Transfers In	0	0	0	0	0	0	0	0	0
8 Total Revenues and Transfers In	\$ 43,623	\$ 39,820	\$ 39,820	\$ 41,311	\$ 41,590	\$ 43,450	\$ 45,650	\$ 47,950	\$ 50,350
<u>Expenditures by Function</u>									
9 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 Supplies	0	0	0	0	0	0	0	0	0
11 Purchased Services	0	127,000	127,000	127,000	47,730	42,800	44,970	47,240	49,600
12 Fixed Charges	550	590	590	590	580	650	680	710	750
13 Contingency	0	0	0	0	0	0	0	0	0
14 Transfers Out	0	0	0	0	0	0	0	0	0
15 Total Expenditures and Transfers Out	\$ 550	\$ 127,590	\$ 127,590	\$ 127,590	\$ 48,310	\$ 43,450	\$ 45,650	\$ 47,950	\$ 50,350
16 Change in Fund Balance	43,074	(87,770)	(87,770)	(86,279)	(6,720)	0	0	0	0
17 Ending Fund Balance	\$ 97,397	\$ 7,059	\$ 9,627	\$ 11,118	\$ 4,398	\$ 4,398	\$ 4,398	\$ 4,398	\$ 4,398
<u>Fund Balance Detail</u>									
18 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
19 Restricted Fund Balance	1,050	3,810	1,050	1,050	1,430	1,280	1,350	1,420	1,490
20 Committed Fund Balance	0	0	0	0	0	0	0	0	0
21 Assigned Fund Balance	96,347	3,249	8,577	10,068	2,968	3,118	3,048	2,978	2,908
22 Total Fund Balance	\$ 97,397	\$ 7,059	\$ 9,627	\$ 11,118	\$ 4,398	\$ 4,398	\$ 4,398	\$ 4,398	\$ 4,398

A woman with blonde hair is seen in profile, looking towards the right. She is in a dimly lit room with blue ambient lighting, likely a server room or operations center. In the background, there are racks of server equipment with glowing lights. Another person is visible in the distance, also working at a computer. The overall atmosphere is professional and technical.

Rocky Mountain High Intensity Drug Trafficking Area Fund

THIS FUND IS USED TO ACCOUNT FOR REVENUES AND EXPENDITURES ASSOCIATED WITH THE HIGH INTENSITY DRUG TRAFFICKING AREAS (HIDTA) PROGRAM, WHICH PROVIDES ASSISTANCE TO LAW ENFORCEMENT AGENCIES OPERATING IN AREAS DETERMINED TO BE CRITICAL DRUG-TRAFFICKING REGIONS OF THE UNITED STATES. THE PROGRAM IS 100% FUNDED BY FEDERAL MONIES.

Women working at a computer in an operations center.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget
1 Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Revenues</u>					
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	2,361,433	1,104,204	4,389,583	4,389,583	1,244,871
4 Charges for Services	0	0	0	0	0
5 Earnings on Investments	0	0	0	0	0
6 Miscellaneous Revenues	11	0	0	0	0
7 Other Financing Sources	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Total Revenues and Transfers In	\$ 2,361,444	\$ 1,104,204	\$ 4,389,583	\$ 4,389,583	\$ 1,244,871
<u>Expenditures by Function</u>					
10 Personnel	\$ 1,227,160	\$ 1,048,294	\$ 1,760,837	\$ 1,760,837	\$ 1,191,793
11 Supplies	6,361	3,000	49,500	49,500	250
12 Controllable Assets	0	0	0	0	0
13 Purchased Services	850,988	24,260	881,910	881,910	27,428
14 Fixed Charges	50,702	2,250	164,250	164,250	400
15 Debt Service	141,079	0	0	0	0
16 Grants and Contributions	60,254	0	140,000	140,000	0
17 Capital Outlay	0	0	0	0	0
18 Contingency	0	1,500	1,368,186	1,368,186	100
19 Transfers Out - General Fund	24,900	24,900	24,900	24,900	24,900
20 Total Expenditures and Transfers Out	\$ 2,361,444	\$ 1,104,204	\$ 4,389,583	\$ 4,389,583	\$ 1,244,871
21 Change In Fund Balance	0	0	0	0	0
22 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance Detail</u>					
23 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
24 Restricted Fund Balance	0	0	0	0	0
25 Committed Fund Balance	0	0	0	0	0
26 Assigned Fund Balance	0	0	0	0	0
27 Ending Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

A photograph of a large corrugated metal culvert under a road. A worker in a high-visibility vest stands on the road surface, and a white truck is parked nearby. The scene is set against a cloudy sky and tall grass. A dark green semi-transparent box is overlaid on the left side of the image, containing white text.

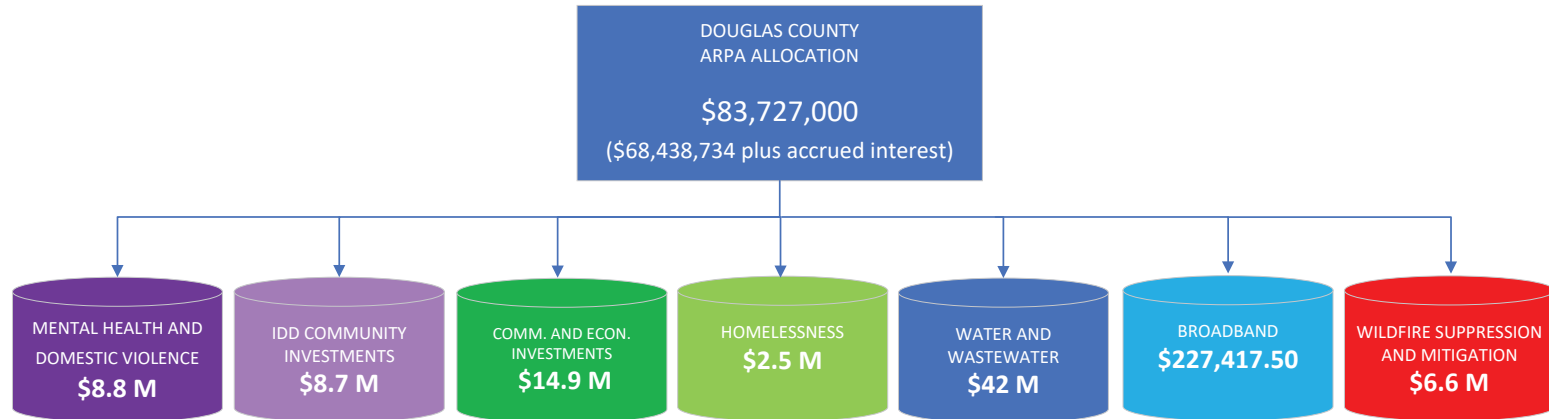
American Recovery Plan Act Fund

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

Large culvert under a road.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 3,726,030	\$ 4,322,680	\$ 8,063,689	\$ 8,063,689	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	8,049,420	0	39,063,026	39,063,026	0	0	0	0	0
4 Earnings on Investments	2,638,693	0	3,730,000	3,730,000	0	0	0	0	0
5 Other Revenues	3,882,726	0	0	2,900,000	0	0	0	0	0
6 Total Revenues and Transfers In	\$ 14,570,839	\$ 0	\$ 42,793,026	\$ 45,693,026	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Expenditures by Function</u>									
7 Personnel	\$ 1,459,064	\$ 0	\$ 515,377	\$ 515,377	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8 Supplies	5,488	0	835	835	0	0	0	0	0
9 Controllable Assets	0	0	0	0	0	0	0	0	0
10 Purchased Services	1,091,468	0	1,278,517	1,278,517	0	0	0	0	0
11 Fixed Charges	0	0	0	0	0	0	0	0	0
12 Grants and Contributions	5,926,662	0	47,827,552	47,827,552	0	0	0	0	0
13 Intergovernmental Support Svcs.	0	0	175,000	175,000	0	0	0	0	0
14 Capital Outlay	1,750,498	0	229,434	229,434	0	0	0	0	0
15 Contingency	0	0	0	0	0	0	0	0	0
16 Transfers Out	0	0	830,000	830,000	0	0	0	0	0
17 Total Expenditures and Transfers Out	\$ 10,233,180	\$ 0	\$ 50,856,715	\$ 50,856,715	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
18 Change In Fund Balance	4,337,659	0	(8,063,689)	(5,163,689)	0	0	0	0	0
19 Ending Fund Balance	\$ 8,063,689	\$ 4,322,680	\$ 0	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000
<u>Fund Balance Detail</u>									
20 Nonspendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
22 Committed Fund Balance	8,063,689	4,322,680	0	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000
23 Assigned Fund Balance	0	0	0	0	0	0	0	0	0
24 Ending Fund Balance	\$ 8,063,689	\$ 4,322,680	\$ 0	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000



988 Implementation \$137,500
Community Response Team \$2,026,500 (Three Years)
Care Compact and Assertive Comm. Treatment \$1,800,000 (Three Years)
Veterans Mental Health \$404,300 (Three Years)
Suicide Prevention Grants and Investments \$1,828,000
Domestic Violence Shelter and Services \$2,600,000

IDD Workforce Support (ACC Elevate and RISE Programs) \$350,000
Wellspring Housing Acquisition \$3.01 M (\$6.4 M outlay with \$3.4 M repayment)
Repayment to fund other IDD Housing Investments - \$2,000,000 for Tall Tales Ranch

Park Meadows Improv. Dist. Revenue Loss \$3,052,427
Park Meadows COVID-19 mitigation expenses \$132,114
Advanced Robotics Lab at Legacy Campus (ACC) \$1,250,000
Mobile Medical Training Lab (ACC) - \$455,887.50
Aging Resources of Douglas County - \$3,932,965
Housing Partnership Deferred Loans - \$2M
Douglas County Economic Development Collaborative Study - \$240,000
Douglas County Community Foundation - \$400,000
2025 Older Adults Initiatives- \$1,500,000
AdventHealth Castle Rock Cancer Center - \$1,000,000
Covered Colorado \$150,000
Child Care Provider Tax Rebate - \$800,000

HEART \$1,089,505
Re-integration Deputy \$328,759
Contribution to Aurora Regional Navigation Campus \$1,125,000

Sedalia Water and Sanitation \$2,653,134
Northern Highway 85 Wastewater \$20,000,000
Southern Highway 85 Wastewater \$14,000,000
Louviers Water and Sanitation \$3,900,000
Highway 85 Prelim. Engineering \$1,500,000

Broadband Study \$227,417.50

Heli-tack Program \$1,542,800 (1.5 years)
Mitigation Program \$2,323,400 (1.5 years)
2024 Mitigation Program \$400,000
2025 Mitigation Program and COSWAP grant match \$830,000
Helitack Hangar \$1,500,000

Legend

Program Description Amount	ARPA Categorical, Revenue Replacement or LATCF Funds
Program Description Amount	Other Funds (accrued interest, repayments, sales)
Program Description Amount	ARPA and Other Funds





Property Tax Relief Fund

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

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 0	\$ 0	\$ 48,609	\$ 48,609	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenues									
2 Taxes	\$ 38,703,043	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Earnings on Investments	535,531	0	0	0	0	0	0	0	0
4 Total Revenues and Transfers In	\$ 39,238,574	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures by Function									
5 Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6 Controllable Assets	0	0	0	0	0	0	0	0	0
7 Purchased Services	166,314	0	0	0	0	0	0	0	0
8 Fixed Charges	39,023,651	0	0	0	0	0	0	0	0
9 Grants, Contributions, Indemnities	0	0	0	0	0	0	0	0	0
10 Transfer Out - General Fund	0	0	48,609	48,609	0	0	0	0	0
11 Total Expenditures and Transfers Out	\$ 39,189,965	\$ 0	\$ 48,609	\$ 48,609	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
12 Change In Fund Balance	48,609	0	(48,609)	(48,609)	0	0	0	0	0
13 Ending Fund Balance	\$ 48,609	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance Detail									
14 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
15 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
16 Committed Fund Balance	0	0	0	0	0	0	0	0	0
17 Assigned Fund Balance	48,609	0	0	0	0	0	0	0	0
18 Ending Fund Balance	\$ 48,609	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

A photograph of the Philip S. Miller Building, a multi-story brick structure with a stone base. The building features several windows and a balcony with a metal railing. The sky is blue with some clouds. A green semi-transparent overlay covers the middle portion of the image, containing text.

Capital Expenditures Fund

THIS FUND IS USED TO ACCOUNT FOR THE CONSTRUCTION, IMPROVEMENT, AND/ OR PURCHASE OF PUBLIC FACILITIES, INCLUDING LAND, BUILDINGS, EQUIPMENT, AND FURNISHINGS.

Philip S. Miller Building.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 3,904,484	\$ 2,548,556	\$ 2,837,049	\$ 2,837,049	\$ 2,805,292	\$ 3,140,595	\$ 3,148,865	\$ 3,170,747	\$ 3,198,952
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,559,800	\$ 1,582,000	\$ 1,621,200	\$ 1,653,000	\$ 1,727,300
3 Other Revenues	26,350	0	0	0	0	0	0	0	0
4 Transfer In - General Fund	88,000	0	3,435,000	3,435,000	0	0	0	0	0
5 Total Revenues and Transfers In	\$ 114,350	\$ 0	\$ 3,435,000	\$ 3,435,000	\$ 1,559,800	\$ 1,582,000	\$ 1,621,200	\$ 1,653,000	\$ 1,727,300
<u>Expenditures by Function</u>									
6 Supplies and Purchased Services	\$185,691	\$0	\$60,278	\$60,278	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
7 Controllable Assets	96,492	421,050	421,050	421,050	0	0	0	0	0
8 Building Materials	282	0	0	0	0	0	0	0	0
9 Fixed Charges	0	0	0	0	23,397	23,730	24,318	24,795	25,910
10 Capital Improvements									
11 Other General Governmental Buildings	379,698	159,900	304,900	304,900	0	0	0	0	0
12 Fairgrounds Improvements	64,324	197,500	197,500	197,500	0	0	0	0	0
13 Health & Human Services - Improvements	44,835	0	0	0	0	0	0	0	0
14 Public Works Facilities - Improvements	189,508	130,000	105,000	105,000	0	0	0	0	0
15 Miller Building	38,809	105,000	5,000	5,000	0	0	0	0	0
16 Park Meadows Ctr. - Improvements	19,310	0	0	0	0	0	0	0	0
17 Wilcox Building - Improvements	129,566	20,000	0	0	0	0	0	0	0
18 Deck - Additional Seating at Fair	0	0	135,000	135,000	0	0	0	0	0
19 Sedalia PW Facility	0	0	200,000	200,000	0	0	0	0	0
20 Moore Road Facility	33,271	0	38,029	38,029	0	0	0	0	0
21 Lansing Point	0	0	1,600,000	1,600,000	0	0	0	0	0
22 Heroes Hall - Fairgrounds	0	0	400,000	400,000	0	0	0	0	0
23 Total Capital Improvements	899,320	612,400	2,985,429	2,985,429	0	1,550,000	1,575,000	1,600,000	1,700,000
24 Recommended New Requests - One-Time					1,201,100				
25 Total Expenditures and Transfers Out	\$ 1,181,785	\$ 1,033,450	\$ 3,466,757	\$ 3,466,757	\$ 1,224,497	\$ 1,573,730	\$ 1,599,318	\$ 1,624,795	\$ 1,725,910
26 Change in Fund Balance	(1,067,435)	(1,033,450)	(31,757)	(31,757)	335,303	8,270	21,882	28,205	1,390
27 Ending Fund Balance	\$ 2,837,049	\$ 1,515,106	\$ 2,805,292	\$ 2,805,292	\$ 3,140,595	\$ 3,148,865	\$ 3,170,747	\$ 3,198,952	\$ 3,200,342
<u>Fund Balance Detail</u>									
28 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
29 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
30 Committed Fund Balance	0	0	0	0	0	0	0	0	0
31 Assigned Fund Balance - Required Per Policy	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
32 Assigned Fund Balance - Pending Remodels	0	0	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
33 Assigned Fund Balance - Road & Bridge	1,280,000	1,465,106	1,055,000	855,000	855,000	855,000	855,000	855,000	855,000
34 Assigned Fund Balance - Available	1,507,049	0	100,292	300,292	635,595	643,865	665,747	693,952	695,342
35 Ending Fund Balance	\$ 2,837,049	\$ 1,515,106	\$ 2,805,292	\$ 2,805,292	\$ 3,140,595	\$ 3,148,865	\$ 3,170,747	\$ 3,198,952	\$ 3,200,342

Douglas County Government
2026 Capital Expenditures Fund Recommended New Requests

Division / Project	Request Description	One-Time Amount	Ongoing Amount
Building Maintenance			
33110	Wilcox Security Camera Upgrade	\$ 10,000	
33190	Countywide Floor-Covering Replacements	21,000	
33190	Countywide Door Hardware Replacements	20,000	
33190	Countywide Furniture and Equipment Replacement & Ergonomic Chairs	115,000	
33190	Countywide Card Reader Replacement	85,000	
33190	Countywide Ceiling Tile Stock	16,500	
33190	Louviers Library Emergency Staircase Replacement	34,000	
33600	Park Meadows Center Basement Remodel - Clerk and Recorder	50,000	
33190	Countywide Building Security Component Upgrade	29,500	
	<i>Subtotal - Building Maintenance</i>	381,000	381,000
Exterior Building Maintenance			
Misc.	Philip S. Miller Uninterruptible Power Supply (UPS) Battery Replacements	\$ 5,500	
33100	Philip S. Miller Parking Garage Gate	33,000	
33100	Philip S. Miller Parking Garage Light Control Panel	9,500	
Misc.	Countywide Parking Lot Maintenance / Overlay	110,000	
33600	Park Meadows Center Main Breaker Replacement	3,600	
33190	Countywide Exterior Building Maintenance	45,000	
33600	Park Meadows Center / Fleet Services Silicone Roof Coating	140,000	
33190	CSU Extension Building Silicone Roof Coating	60,000	
	<i>Subtotal - Exterior Building Maintenance</i>	406,600	406,600
Fleet			
33300	Emergency Fuel Trailer	\$ 20,000	
33300	Emergency Fuel Dispenser	20,000	
33300	Fuel Site Terminal / Control Replacement	65,000	
33300	Air-conditioning Service Machine	20,000	
33300	Southeast Fuel Dispenser Replacement	15,000	
	<i>Subtotal - Fleet Maintenance and Improvements</i>	140,000	140,000

Douglas County Government
2026 Capital Expenditures Fund Recommended New Requests

Division / Project	Request Description	One-Time Amount	Ongoing Amount
Fairgrounds Facilities Maintenance and Improvements			
33550	Fairgrounds Exterior Building Maintenance	\$ 24,000	
33550	Fairgrounds Furniture and Equipment Replacement	9,000	
33550	Fairgrounds Parking Lot Maintenance	29,500	
33550	Fairgrounds Security Camera Replacements	75,000	
33550	Fairgrounds - Multi-purpose Doors	23,500	
33550	Fairgrounds Administration Office Remodel - Phase II	88,500	
33550	Fairgrounds Floor Repair and Maintenance	24,000	
	<i>Subtotal - Fairgrounds Facilities Maintenance and Improvements</i>		273,500
Capital Expenditures Fund Total		\$ 1,201,100	\$ 0

CAPITAL EXPENDITURES FUND

\$1,201,100 One-Time

BUILDING MAINTENANCE

Wilcox Security Camera Replacement - \$10,000 One-Time

The current cameras are discontinued and can no longer be repaired, which will leave the facility unmonitored and creates a security risk for staff and the public.

Countywide Floor-Covering Replacement - \$21,000 One-Time

It is necessary to replace the current carpet due to safety concerns. The seams of the existing carpet, where they have been glued, present tripping hazards for staff and visitors, which increases the potential for accidents and injuries. The County currently utilizes carpet tiles, which offer easier replacement for stained sections. Replacing the current carpet will mitigate these risks and contribute to a safer environment.

Countywide Door Hardware Replacements - \$20,000 One-Time

This request covers a variety of essential components, including door closers, lock sets, cylinder cores, door sweeps, and key blanks for county buildings, many of which are twenty to thirty years old. These replacements are necessary for maintaining the safety and security of county buildings, ensuring that doors function properly and are secure, and preventing vandalism.

Countywide Furniture and Ergonomic Chairs - \$115,000 One-Time

The budget includes funding to replace ergonomic furniture in County facilities as needed throughout the year. Facilities, Fleet and Emergency Support Services (FFESS) is standardizing items to meet the demands of current technology and ergonomic advances. Furniture that does not meet current ergonomic standards may contribute to physical and mental health issues for employees. Additionally, the demand for ergonomic evaluations and specialized equipment is increasing. The equipment and furnishings required to satisfy these requests include ergonomic chairs, side chairs, and electrified work surfaces, as well as office storage and tables. Providing ergonomic furniture is intended to enhance the comfort, productivity, and well-being of County staff.

Countywide Card Reader Replacement- \$85,000 One-Time

This request is to replace all discontinued badge card readers in all Douglas County buildings. The current badge card readers are discontinued, and once they fail, they cannot be repaired. Failure to approve this request will leave county buildings at risk of card readers not working for staff and emergency personnel.

Countywide Ceiling Tile Replacement - \$16,500 One-Time

As County buildings continue to age, existing drop ceiling tiles are subject to damage and soiling. Damage often occurs during removal necessary for accessing utility pathways above the ceiling. Additionally, water intrusion can cause damage, necessitating tile replacement. To efficiently address these maintenance issues and given the variety of tile types currently present across the facilities we maintain, it is recommended to maintain an inventory of replacement stock.

Louviers Library Emergency Staircase Replacement - \$34,000 One-Time

The current staircase contains significant rotted wood, compromising its structural integrity and posing a serious safety hazard. Given that this staircase is designated for emergency use, it is critical that it is maintained in a condition that ensures safe and reliable egress for building occupants.

Park Meadows Center Basement Remodel - \$50,000 One-Time

This will provide the Clerk and Recorder's staff with additional office space, a designated break room, and new flooring. Currently, staff located in the basement lack a dedicated break room facility. Facilities will also install updated electrical and data infrastructure. The existing broadloom carpet in the area is 23 years old and requires replacement. Completing this request will convert the remodeled training area into a more conducive and productive workspace for employees.

Countywide Building Security Component Upgrade - \$29,500 One-Time

This request is intended to fund the maintenance of an inventory of essential system components, allowing for the prompt replacement or repair of equipment as needed. Furthermore, this budget will cover the costs associated with addressing critical security risks, including malfunctioning door locks, card readers, and faulty surveillance cameras. By proactively managing these components, the County aims to enhance the overall security and safety of its facilities, thereby ensuring that all related systems function reliably and effectively.

EXTERIOR BUILDING MAINTENANCE

Philip S. Miller Uninterruptible Power Supply (UPS) Battery Replacement - \$5,500 One-Time

The budget includes funding to replace the UPS batteries located on the second floor. Timely replacement is critical to prevent data loss during power outages. These UPS batteries are scheduled for replacement every four years to maintain operational continuity and avoid interruptions to facility services. Ensuring the replacement of these batteries is essential for sustaining the reliability and efficiency of the power supply systems.

Philip S. Miller Parking Garage Gate - \$33,000 One-Time

Budget is being requested for new gate arm replacements. This request is for six (6) gate arms and their associated housing. The current gate system is outdated, and the necessary parts to repair it are no longer available. As a result, the gates cannot be properly maintained or restored to full functionality. Failure to replace the existing gates will leave the parking garage unsecured, posing a security risk to both vehicles and personnel.

Philip S. Miller Parking Garage Light Panel Replacement - \$9,500 One-Time

The current panel is outdated and has issues with holding programming. This causes the parking lot lights to turn off prematurely, creating an unsafe environment, and to remain on during the daytime, reducing the life expectancy of lighting fixtures and lamps and increasing electricity expenses.

Countywide Parking Lot Maintenance / Overlay - \$110,000 One-Time

Work includes asphalt maintenance, stripping, crack sealing, pothole patching and any other costs associated with parking lot

maintenance. Annual maintenance is needed to prevent more expensive repairs in the future.

Park Meadows Main Breaker Replacement - \$3,600 One-Time

The current main switchgear pressure switch requires multiple attempts to reset, posing a risk of total failure. This could result in the building being without power for several days until a new pressure switch is sourced and installed.

Countywide Exterior Building Maintenance - \$45,000 One-Time

This will fund roof repairs, exterior painting, sidewalk repairs, window replacement, cleaning and maintenance, and repairs of all outdoor break areas.

Park Meadows Center / Fleet Services Silicone Roof Coating - \$140,000 One-Time

The roofs have reached the end of their expected service life and have been repaired multiple times. Despite these repairs, they continue to leak in some areas. Applying a silicone coating is a more cost-effective solution than a full replacement and offers the same twenty-year warranty. Failing to act now could result in increased leaks and potential loss of County assets.

CSU Extension Building Silicone Roof Coating - \$60,000 One-Time

The roof has reached the end of their expected service life and have been repaired multiple times. Despite repairs, the roof continues to leak in some areas. Applying a silicone coating is a more cost-effective solution than a full replacement and offers the same twenty-year warranty. Failing to act now could result in increased leaks and potential loss of County assets.

FLEET

Fleet Emergency Fuel Trailer - \$20,000 One-Time

This trailer is needed to support County operations in the event of an emergency. It would be used to transport fuel for assets and generators to keep County facilities powered during long-term power outages. Not providing this trailer will leave the County emergency operations at an immediate disadvantage if we are unable to supply fuel to keep assets and facilities operational.

Emergency Fuel Dispenser - \$20,000 One-Time

Fleet Services requests upgrades to county fuel sites to add emergency, manual fuel dispensers. Currently, only a third of County fuel sites have manual dispensers that allow for fueling during a major power outage. Not adding these emergency dispensers would directly impact on the ability of our first responders to perform their duties and the ability to get fuel to County generators, which is essential for keeping county facilities operational.

Fuel Site Terminal and Controller Replacement - \$65,000 One-Time

This will fund replace fuel site terminals and controllers at Sedalia Public Works, Parks Highlands Ranch, and the Highlands Ranch Substation. The terminals cost \$16,000 per unit, and the fuel site controllers cost \$11,000 per unit. The current terminals and controllers are still operational, but parts are no longer available from the manufacturer. When remaining inventory of parts are exhausted and the manufacturer discontinues support, staff will not be able to repair them if they fail. Not proactively replacing these pedestals could take fuel sites offline for extended periods.

Air-Conditioning (A/C) Service Machine - \$20,000 One-Time

The current machine is 8 years old and has required repairs twice in the last two years, with an average repair time of two weeks. This machine is essential for air conditioning service and repair on all vehicles manufactured since 2021, per EPA requirements, with some vehicle manufacturers using it as far back as 2013. Adding a second R1234YF A/C machine will limit vehicle downtime.

Southeast Fuel Dispenser Replacement - \$15,000 One-Time

Funding is requested for the replacement of the fuel dispenser at the Southeast Operations Facility. The current dispenser model is obsolete, and replacement parts are no longer commercially available. Failure to replace this dispenser could compromise the facility's ability to fuel its fleet assets. This potential disruption poses a significant operational risk to Public Works, particularly during adverse weather events, which would impede the provision of snow removal services in the affected district.

FAIRGROUNDS FACILITIES MAINTENANCE AND IMPROVEMENTS

Fairgrounds Exterior Building Maintenance – \$24,000 One-Time

These repairs encompass sealing retaining walls, priming and repainting surfaces, mending handrails, and sealing joints between the structures and concrete walkways. These maintenance improvements are required to prevent further deterioration of the facilities resulting from normal aging and usage. Neglecting these repairs could potentially lead to safety hazards, increase the risk of asset damage or loss, necessitate more costly repairs in the future, and negatively impact the professional appearance of the facilities.

Fairground Furniture and Equipment Replacement - \$9,000 One-Time

This includes replacing chairs, tables, pipes, livestock pens, and gates. Replacing these will prevent inventory shortage for event holders and provide a professional appearance to visitors.

Fairgrounds Parking Lot Maintenance – \$29,500 One-Time

The largest parking areas at the Fairgrounds are constructed using millings and/or crushed asphalt. Regular maintenance to control washouts, washboards, and potholes has increased over time. Additionally, the pavement markings exhibit a lifespan of less than one year, necessitating annual restriping. Striping the parking lots enhances utility and efficiency, as it reduces the need for event parking personnel and facilitates "self-parking" for guests. Failure to perform these necessary repairs and maintain the parking lots could lead to future drainage issues, increased erosion, higher long-term expenses, and potential hazards for facility staff and visitors.

Fairgrounds Security Camera Replacement - \$75,000 One-Time

The current cameras are discontinued and can no longer be repaired, which will leave the facility unable to be monitored and create a security vulnerability.

Fairgrounds Multi-Purpose Door Replacement - \$23,500 One-Time

Funding is requested to replace the existing multi-purpose barn doors with glass storefront doors. Upgrading the primary ingress and egress points in these spaces is intended to enhance the general aesthetic of the building and improve entrance visibility and identification for guests utilizing the Fairgrounds. The current doors contribute to suboptimal aesthetics and can cause visitor confusion regarding building entry points.

Fairgrounds Administration Office Remodel Phase II - \$88,500

One-Time

Phase two consists of two main components:

1. Removing an existing restroom from the office area to create a pass-through from the administration area to the facilities/operations area. This adjustment will immediately contribute to a more cohesive and collaborative team.
2. Expanding the Fairgrounds Administration Conference Room by converting unused showers into usable square footage for Fair Committee meetings on-site.

Failure to gain additional space in this area will result in the need to move more meetings into other, less efficient spaces on-site, decreasing the availability of those spaces to the public.

Fairgrounds Floor Maintenance and Repairs - \$24,000 One-Time

Annual SaniGLAZE service is required for the James E. Sullivan Events Center lobby to maintain warranty compliance. Additionally, maintenance and repair are necessary for the epoxy flooring in the kitchen areas of Kirk Hall and the indoor arena to prevent cracking and separation from the concrete substrate. Furthermore, the dirt floors within the facilities require an annual application of material to maintain the appropriate consistency for various uses and ensure the safety of all animals and participants. Failure to complete these necessary repairs and maintenance activities could potentially lead to asset damage or loss, compromise facility appearance, and create potential safety concerns for staff and the public.





Local Improvement District Capital Construction Fund

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

Public Workers Operations crew paving a road.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 786,648	\$ 61,148	\$ 63,400	\$ 63,400	\$ 61,100	\$ 58,800	\$ 56,500	\$ 54,200	\$ 51,900
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Earnings on Investment	0	0	0	0	0	0	0	0	0
5 Other Revenues	170,752	85,200	85,200	85,200	85,200	85,200	85,200	85,200	85,200
6 Transfers In - Road & Bridge Fund	0	0	1,461,565	1,461,565	0	0	0	0	0
7 Total Revenues and Transfers In	\$ 170,752	\$ 85,200	\$ 1,546,765	\$ 1,546,765	\$ 85,200	\$ 85,200	\$ 85,200	\$ 85,200	\$ 85,200
<u>Expenditures by Function</u>									
8 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9 Supplies	0	0	0	0	0	0	0	0	0
10 Purchased Services	0	0	1,461,565	1,461,565	0	0	0	0	0
11 Fixed Charges	0	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
12 Grants, Contributions, Indemnities	0	0	0	0	0	0	0	0	0
13 Intergovernmental Support	0	0	0	0	0	0	0	0	0
14 Capital Outlay	0	0	0	0	0	0	0	0	0
15 Contingency	0	0	0	0	0	0	0	0	0
16 Transfers Out	894,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
17 Total Expenditures and Transfers Out	\$ 894,000	\$ 87,500	\$ 1,549,065	\$ 1,549,065	\$ 87,500	\$ 87,500	\$ 87,500	\$ 87,500	\$ 87,500
18 Change In Fund Balance	(723,248)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)
19 Ending Fund Balance	\$ 63,400	\$ 58,848	\$ 61,100	\$ 61,100	\$ 58,800	\$ 56,500	\$ 54,200	\$ 51,900	\$ 49,600
<u>Fund Balance Detail</u>									
20 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
22 Committed Fund Balance	0	0	0	0	0	0	0	0	0
23 Assigned Fund Balance	63,400	58,848	61,100	61,100	58,800	56,500	54,200	51,900	49,600
24 Ending Fund Balance	\$ 63,400	\$ 58,848	\$ 61,100	\$ 61,100	\$ 58,800	\$ 56,500	\$ 54,200	\$ 51,900	\$ 49,600



Capital Replacement Fund

THIS FUND IS USED TO ACCOUNT FOR THE ACCUMULATION OF FUNDS CONTRIBUTED BY OPERATING DEPARTMENTS FOR THE FUTURE REPLACEMENT OF COUNTY VEHICLES AND CAPITAL EQUIPMENT USED BY THOSE DEPARTMENTS.

Public Works Operations crew inspecting snowplow truck.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$1,992,922	\$ 1,002,922	\$ 1,002,922	\$ 1,002,922	\$ 399,922	\$ 0	\$ 0	\$ 0	\$ 0
Revenues									
2 Taxes	\$0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Charges for Services	0	0	0	0	0	0	0	0	0
5 Earnings on Investments	0	0	0	0	0	0	0	0	0
6 Other Revenues	0	0	0	0	0	0	0	0	0
7 Total Revenues and Transfers In	\$0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures by Function									
8 Personnel	\$0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9 Supplies	0	0	0	0	0	0	0	0	0
10 Purchased Services	0	0	0	0	0	0	0	0	0
11 Fixed Charges	0	0	0	0	0	0	0	0	0
12 Capital Outlay	0	0	0	0	0	0	0	0	0
13 Contingency	0	0	0	0	0	0	0	0	0
<i>Transfers Out:</i>									
14 To General Fund	990,000	603,000	603,000	603,000	399,922	0	0	0	0
15 Total Transfers Out	990,000	603,000	603,000	603,000	399,922	0	0	0	0
16 Total Expenditures and Transfers Out	\$990,000	\$ 603,000	\$ 603,000	\$ 603,000	\$ 399,922	\$ 0	\$ 0	\$ 0	\$ 0
17 Change In Fund Balance	(990,000)	(603,000)	(603,000)	(603,000)	(399,922)	0	0	0	0
18 Ending Fund Balance	\$1,002,922	\$ 399,922	\$ 399,922	\$ 399,922	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance Detail									
19 Non-spendable Fund Balance	\$0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
20 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
21 Committed Fund Balance	0	0	0	0	0	0	0	0	0
22 Assigned Fund Balance	1,002,922	399,922	399,922	399,922	0	0	0	0	0
23 Ending Fund Balance	\$1,002,922	\$ 399,922	\$ 399,922	\$ 399,922	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



Employee Benefit Fund

THIS FUND IS USED TO ACCOUNT FOR THE ACCUMULATION OF FUNDS GENERATED FROM INTERDEPARTMENTAL ASSESSMENTS TO BE USED IN THE ADMINISTRATION OF VARIOUS INSURED EMPLOYEE BENEFIT PROGRAMS INCLUDING SHORT-TERM DISABILITY, UNEMPLOYMENT, AND WORKERS' COMPENSATION BENEFITS INCLUDING CLAIMS AND STOP-LOSS INSURANCE PREMIUMS.

Mechanic working on vac truck.

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 4,226,398	\$ 5,357,162	\$ 5,404,898	\$ 5,404,898	\$ 3,124,816	\$ 3,124,816	\$ 3,124,816	\$ 3,124,816	\$ 3,124,816
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Charges for Services	3,043,142	2,569,900	2,569,900	3,233,964	2,757,400	2,926,900	3,088,900	3,249,200	3,418,900
5 Fines and Forfeits	0	0	0	0	0	0	0	0	0
6 Earnings on Investments	0	0	0	0	0	0	0	0	0
7 Other Revenues	149,292	0	0	55,854	0	0	0	0	0
8 Transfers In	0	0	0	0	0	0	0	0	0
9 Total Revenues and Transfers In	\$ 3,192,434	\$ 2,569,900	\$ 2,569,900	\$ 3,289,818	\$ 2,757,400	\$ 2,926,900	\$ 3,088,900	\$ 3,249,200	\$ 3,418,900
<u>Expenditures by Function</u>									
10 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
11 Supplies	0	0	0	0	0	0	0	0	0
12 Purchased Services	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
13 Fixed Charges	338,055	439,900	439,900	439,900	492,400	532,600	576,900	625,600	705,900
14 Awards and Indemnities	1,675,879	1,855,000	1,855,000	1,855,000	1,990,000	2,119,300	2,237,000	2,348,600	2,438,000
15 Intergovernmental Support	0	0	0	0	0	0	0	0	0
16 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
17 Major Maintenance and Repair	0	0	0	0	0	0	0	0	0
18 Contingency	0	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
19 Transfers Out	0	2,000,000	3,000,000	3,000,000	0	0	0	0	0
20 Total Expenditures and Transfers Out	\$ 2,013,934	\$ 4,569,900	\$ 5,569,900	\$ 5,569,900	\$ 2,757,400	\$ 2,926,900	\$ 3,088,900	\$ 3,249,200	\$ 3,418,900
21 Change In Fund Balance	1,178,500	(2,000,000)	(3,000,000)	(2,280,082)	0	0	0	0	0
22 Ending Fund Balance	\$ 5,404,898	\$ 3,357,162	\$ 2,404,898	\$ 3,124,816	\$ 3,124,816	\$ 3,124,816	\$ 3,124,816	\$ 3,124,816	\$ 3,124,816
<u>Fund Balance Detail</u>									
23 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
24 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
25 Committed Fund Balance	0	0	0	0	0	0	0	0	0
26 Assigned Fund Balance - Required Per Policy	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
27 Assigned Fund Balance - Available	5,154,898	3,107,162	2,154,898	2,874,816	2,874,816	2,874,816	2,874,816	2,874,816	2,874,816
28 Ending Fund Balance	\$ 5,404,898	\$ 3,357,162	\$ 2,404,898	\$ 3,124,816	\$ 3,124,816	\$ 3,124,816	\$ 3,124,816	\$ 3,124,816	\$ 3,124,816

A photograph of the Douglas County Events Center building, a large structure with a gabled roof and light-colored siding. A dark green semi-transparent overlay covers the middle portion of the image, containing text. In the foreground, a paved walkway leads to the entrance, flanked by a sign that reads "DOUGLAS COUNTY EVENTS CENTER" and "500 Fairgrounds Drive".

Liability & Property Insurance Fund

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

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

	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 1,624,344	\$ 1,516,937	\$ 1,056,998	\$ 1,056,998	\$ 1,038,397	\$ 1,038,397	\$ 1,038,397	\$ 1,038,397	\$ 1,038,397
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Charges for Services	3,503,400	4,005,700	4,005,700	4,005,700	4,611,710	4,836,510	5,094,010	5,377,110	5,688,410
5 Fines and Forfeits	7,135	5,000	5,000	9,374	5,000	5,000	5,000	5,000	5,000
6 Earnings on Investments	0	0	0	0	0	0	0	0	0
7 Other Revenues	535,074	46,990	46,990	66,070	46,990	46,990	46,990	46,990	46,990
8 Transfers In	0	0	0	0	0	0	0	0	0
9 Total Revenues and Transfers In	\$ 4,045,609	\$ 4,057,690	\$ 4,057,690	\$ 4,081,144	\$ 4,663,700	\$ 4,888,500	\$ 5,146,000	\$ 5,429,100	\$ 5,740,400
<u>Expenditures by Function</u>									
10 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
11 Supplies	0	0	0	0	0	0	0	0	0
12 Purchased Services	1,504	80,000	80,000	1,765	80,000	80,000	80,000	80,000	80,000
13 Fixed Charges	2,018,068	2,377,690	2,377,690	2,253,080	2,483,700	2,708,500	2,966,000	3,249,100	3,560,400
14 Grants, Contribution, Indemnities	2,593,383	1,500,000	1,823,606	1,844,900	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
15 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
16 Contingency	0	100,000	100,000	0	100,000	100,000	100,000	100,000	100,000
17 Transfers Out	0	0	0	0	0	0	0	0	0
18 Total Expenditures and Transfers Out	\$ 4,612,955	\$ 4,057,690	\$ 4,381,296	\$ 4,099,745	\$ 4,663,700	\$ 4,888,500	\$ 5,146,000	\$ 5,429,100	\$ 5,740,400
19 Change In Fund Balance	(567,347)	0	(323,606)	(18,601)	0	0	0	0	0
20 Ending Fund Balance	\$ 1,056,998	\$ 1,516,937	\$ 733,392	\$ 1,038,397	\$ 1,038,397	\$ 1,038,397	\$ 1,038,397	\$ 1,038,397	\$ 1,038,397
<u>Fund Balance Detail</u>									
21 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
23 Committed Fund Balance	0	0	0	0	0	0	0	0	0
24 Assigned Fund Balance - Required Per Policy	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
25 Assigned Fund Balance - Available	806,998	1,266,937	483,392	788,397	788,397	788,397	788,397	788,397	788,397
26 Ending Fund Balance	\$ 1,056,998	\$ 1,516,937	\$ 733,392	\$ 1,038,397	\$ 1,038,397	\$ 1,038,397	\$ 1,038,397	\$ 1,038,397	\$ 1,038,397



Medical Self-Insurance Fund

THIS FUND IS USED TO ACCOUNT FOR MEDICAL PREMIUMS COLLECTED (BOTH THE EMPLOYEE AND COUNTY PORTIONS), AS WELL AS, PAYMENT OF MEDICAL CLAIMS INCLUDING PHARMACEUTICAL CLAIMS. THIS FUND ONLY ACCOUNTS FOR MEDICAL INSURANCE COSTS, DENTAL AND VISION PREMIUMS ARE PAID BY THE EMPLOYEE.

Sandy hiking trail through Columbine Open Space.

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

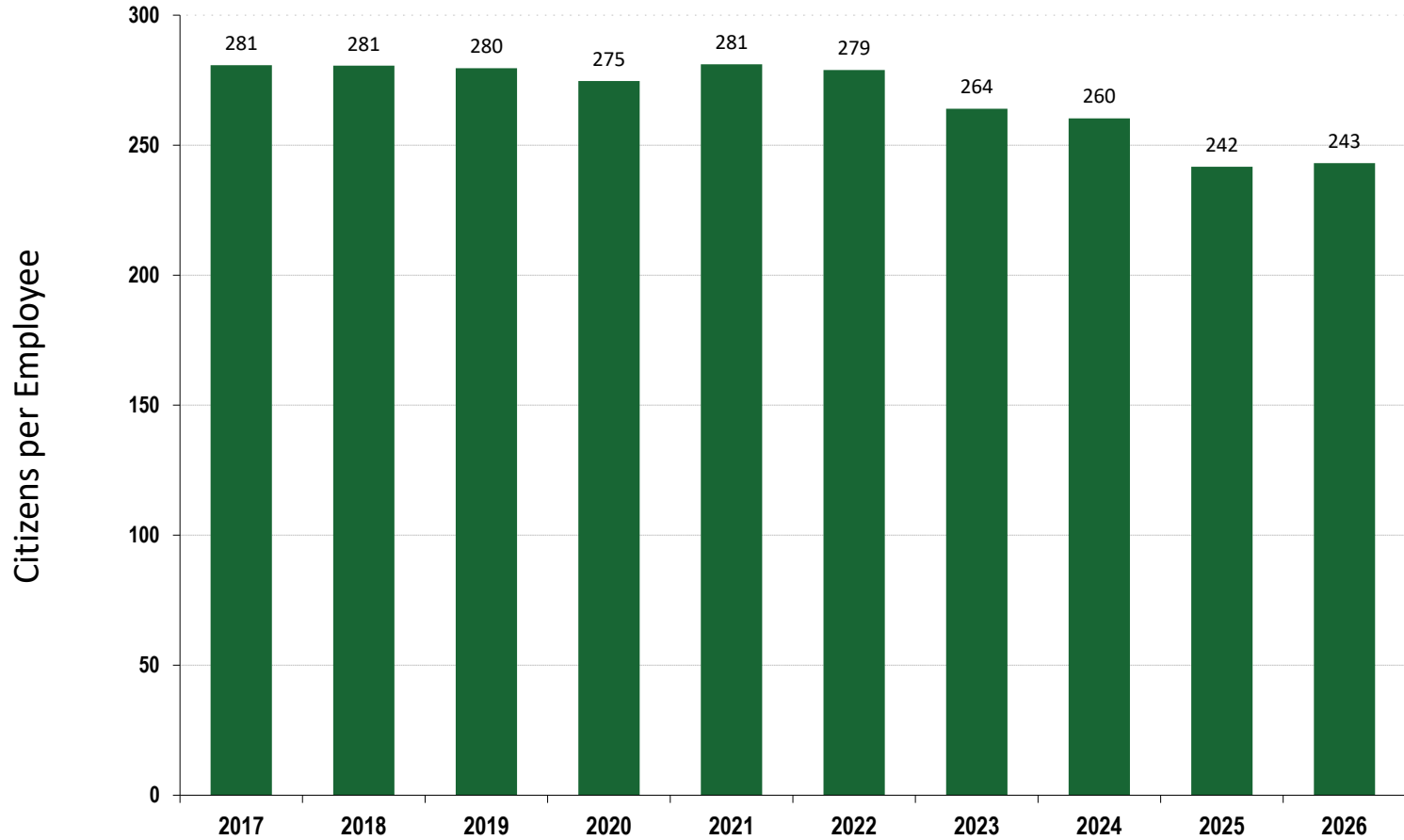
	2024 Audited Actuals	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Actuals	2026 Proposed Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
1 Beginning Fund Balance	\$ 2,663,137	\$ 1,937,571	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686
<u>Revenues</u>									
2 Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Intergovernmental	0	0	0	0	0	0	0	0	0
4 Charges for Services	25,471,382	29,839,900	29,839,900	29,839,900	33,206,562	35,904,886	37,700,130	39,585,151	41,564,444
5 Fines and Forfeits	1,537,708	2,755,040	2,755,040	2,755,040	2,329,521	2,446,000	2,568,300	2,696,700	2,831,500
6 Earnings on Investments	0	0	0	0	0	0	0	0	0
7 Other Revenues	0	0	0	0	0	0	0	0	0
8 Transfers In	2,500,000	2,000,000	3,000,000	3,000,000	1,000,000	0	0	0	0
9 Total Revenues and Transfers In	\$ 29,509,090	\$ 34,594,940	\$ 35,594,940	\$ 35,594,940	\$ 36,536,083	\$ 38,350,886	\$ 40,268,430	\$ 42,281,851	\$ 44,395,944
<u>Expenditures by Function</u>									
10 Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
11 Supplies	0	0	0	0	0	0	0	0	0
12 Purchased Services	1,041,233	1,226,400	1,226,400	1,226,400	851,890	882,483	926,607	972,938	1,021,584
13 Fixed Charges	1,716,197	1,778,500	1,778,500	1,778,500	2,327,290	2,443,655	2,565,837	2,694,129	2,828,836
14 Awards and Indemnities	26,794,110	29,590,040	30,590,040	30,590,040	33,356,903	35,024,748	36,775,986	38,614,785	40,545,524
15 Interdepartmental Charges	0	0	0	0	0	0	0	0	0
16 Contingency	0	0	0	0	0	0	0	0	0
17 Transfers Out	0	2,000,000	2,000,000	2,000,000	0	0	0	0	0
18 Total Expenditures and Transfers Out	\$ 29,551,541	\$ 34,594,940	\$ 35,594,940	\$ 35,594,940	\$ 36,536,083	\$ 38,350,886	\$ 40,268,430	\$ 42,281,851	\$ 44,395,944
19 Change In Fund Balance	(42,451)	0	0	0	0	0	0	0	0
20 Ending Fund Balance	\$ 2,620,686	\$ 1,937,571	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686
<u>Fund Balance Detail</u>									
21 Non-spendable Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
22 Restricted Fund Balance	0	0	0	0	0	0	0	0	0
23 Committed Fund Balance	0	0	0	0	0	0	0	0	0
24 Assigned Fund Balance-Per Policy	1,339,706	1,479,502	1,529,502	1,529,502	1,667,845	1,751,237	1,838,799	1,930,739	2,027,276
25 Assigned Fund Balance-Available	1,280,980	458,069	1,091,184	1,091,184	952,841	869,449	781,887	689,947	593,410
26 Ending Fund Balance	\$ 2,620,686	\$ 1,937,571	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686	\$ 2,620,686

A photograph of two men, identified as Open Space Rangers, standing on a dirt trail with their mountain bikes. They are wearing helmets and sunglasses. The background features a vast, open landscape with green grass, distant mountains, and a blue sky with scattered white clouds. A semi-transparent green rectangular overlay is positioned in the center of the image, containing the word 'Staffing' in white text.

Staffing

Two Open Space Rangers standing on trail with mountain bikes.

DOUGLAS COUNTY GOVERNMENT CITIZENS SERVED PER EMPLOYEE



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
County Population *	336,149	343,326	351,528	357,978	368,990	373,000	378,000	388,230	393,751	398,855
Total Full-Time Employees	1,197.20	1,223.70	1,257.15	1,303.15	1,312.65	1,337.40	1,431.90	1,491.40	1,628.90	1,640.65
Citizens per Employee	281	281	280	275	281	279	264	260	242	243

* Based on Colorado State Demographer

2026 Recommended Staffing

2026 Recommended Staffing													
FTES SUMMARY			2025 Adopted FTEs				Transfers			2025 New FTEs Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
ASSESSOR													
14100	100	Assessor Administration	46.00	3.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assessor			46.00	3.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOARD OF COUNTY COMMISSIONERS													
11100	100	Office of The Board	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Board of County Commissioners			3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET													
15300	100	Budget	3.00	0.00	1.00	4.00	0.00	0.00	0.00	0.00	0.00	-1.00	-1.00
Total Budget			3.00	0.00	1.00	4.00	0.00	0.00	0.00	0.00	0.00	-1.00	-1.00
BUILDING DEVELOPMENT SERVICES													
24100	100	Building Develop. Svcs.	34.75	0.00	0.00	34.75	-2.00	0.00	-2.00	-3.00	0.00	0.00	-3.00
Total Building Development Services			34.75	0.00	0.00	34.75	-2.00	0.00	-2.00	-3.00	0.00	0.00	-3.00
CLERK AND RECORDER													
12100	100	Clerk Administration	9.00	0.00	0.00	9.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00
12200	100	Recording	13.00	0.00	0.00	13.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
12400	100	Motor Vehicle	56.25	0.00	4.00	60.25	-1.50	0.00	-1.50	0.00	6.00	0.00	6.00
12500	100	Elections & Registration	17.50	4.00	0.00	21.50	-1.50	0.00	-1.50	0.00	0.00	0.00	0.00
12600	100	Driver's License Office	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Clerk And Recorder			98.75	4.00	4.00	106.75	0.00	0.00	0.00	0.00	6.00	0.00	6.00
COMMUNITY DEVELOPMENT													
16100	100	Planning Administration	3.00	0.00	0.00	3.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
16200	100	Planning & Zoning Services	38.50	0.00	0.00	38.50	-8.00	0.00	-8.00	-1.00	0.00	0.00	-1.00
55400	100	Curator	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Community Development			42.50	0.00	0.00	42.50	-9.00	0.00	-9.00	-1.00	0.00	0.00	-1.00
COMMUNITY JUSTICE SERVICES													
19700	100	Community Justice Services	17.50	0.00	5.00	22.50	0.00	0.00	0.00	2.50	0.00	1.00	3.50
Total Community Justice Services			17.50	0.00	5.00	22.50	0.00	0.00	0.00	2.50	0.00	1.00	3.50
COMMUNITY SERVICES													
16400	100	Community Services	0.00	0.00	0.00	0.00	9.00	0.00	9.00	0.00	0.00	0.00	0.00
16600	100	Homeless Initiative	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19250	100	Youth Services Program Mgmt.	3.00	1.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Community Services			9.00	1.00	0.00	10.00	9.00	0.00	9.00	0.00	0.00	0.00	0.00
CORONER													
23100	100	Coroner	12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Coroner			12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Recommended Staffing

2026 Recommended Staffing														
2025 Ending FTEs				2026 New FTEs/Changes				2026 Recommendation FTEs						
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund	
													ASSESSOR	
46.00	3.00	0.00	49.00	0.00	0.00	0.00	0.00	46.00	0.00	0.00	46.00	14100	100	
46.00	3.00	0.00	49.00	0.00	0.00	0.00	0.00	46.00	0.00	0.00	46.00	Total Assessor		
													BOCC	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	11100	100	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	Total BOCC		
													BUDGET	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	15300	100	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	Total Budget		
													BUILDING	
29.75	0.00	0.00	29.75	0.00	0.00	0.00	0.00	29.75	0.00	0.00	29.75	24100	100	
29.75	0.00	0.00	29.75	0.00	0.00	0.00	0.00	29.75	0.00	0.00	29.75	Total Building		
													CLERK & RECORDER	
11.00	0.00	0.00	11.00	0.00	0.00	0.00	0.00	11.00	0.00	0.00	11.00	12100	100	
14.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00	14.00	0.00	0.00	14.00	12200	100	
54.75	6.00	4.00	64.75	0.00	0.00	0.00	0.00	54.75	6.00	4.00	64.75	12400	100	
16.00	4.00	0.00	20.00	0.00	0.00	0.00	0.00	16.00	4.00	0.00	20.00	12500	100	
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	12600	100	
98.75	10.00	4.00	112.75	0.00	0.00	0.00	0.00	98.75	10.00	4.00	112.75	Total C&R		
													COMM. DEVELOP.	
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	16100	100	
29.50	0.00	0.00	29.50	0.00	0.00	0.00	0.00	29.50	0.00	0.00	29.50	16200	100	
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	55400	100	
32.50	0.00	0.00	32.50	0.00	0.00	0.00	0.00	32.50	0.00	0.00	32.50	Total Comm Dev		
													CJS	
20.00	0.00	6.00	26.00	0.00	0.00	0.00	0.00	20.00	0.00	6.00	26.00	19700	100	
20.00	0.00	6.00	26.00	0.00	0.00	0.00	0.00	20.00	0.00	6.00	26.00	Total CJS		
													COMMUNITY SVC	
9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	9.00	16400	100	
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	16600	100	
3.00	1.00	0.00	4.00	0.00	0.00	0.00	0.00	3.00	1.00	0.00	4.00	19250	100	
18.00	1.00	0.00	19.00	0.00	0.00	0.00	0.00	18.00	1.00	0.00	19.00	Total Comm Svc		
													CORONER	
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	23100	100	
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	Total Coroner		

2026 Recommended Staffing

2026 Recommended Staffing														
FTES SUMMARY				2025 Adopted FTEs				Transfers			2025 New FTEs Additions/Changes			
Div	Fund	Department/Division		Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
COUNTY ADMINISTRATION														
11400	100	County Administration		7.75	0.00	0.00	7.75	1.00	0.00	1.00	-1.00	0.00	0.00	-1.00
11500	100	Risk Management		1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11900	100	Central Services		1.00	0.00	0.00	1.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
41400	100	Veterans Services		1.50	0.00	0.00	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total County Administration				11.25	0.00	0.00	11.25	0.00	0.00	0.00	-1.00	0.00	0.00	-1.00
COUNTY ATTORNEY														
11200	100	County Attorney		16.00	0.00	0.00	16.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total County Attorney				16.00	0.00	0.00	16.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DISTRICT ATTORNEY														
28100	223	District Attorney		100.00	0.00	0.00	100.00	-1.00	0.00	-1.00	11.00	0.00	0.00	11.00
Total District Attorney				100.00	0.00	0.00	100.00	-1.00	0.00	-1.00	11.00	0.00	0.00	11.00
FACILITIES/FLEET/FAIRGROUNDS														
19100	100	Facilities Administration		6.00	0.00	0.00	6.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
19125	100	Facilities Management		22.00	0.00	1.00	23.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
19150	100	Justice Center Fac. Mgmt.		17.00	0.00	0.00	17.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19175	100	Highlands Ranch Substation Fac.		1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19180	100	Forensic Crime Lab Fac. Mgmt.		1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19910	100	Fleet Maintenance		24.00	0.00	0.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55200	100	Fairgrounds Operations		8.00	0.00	0.00	8.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00
55250	100	County Fair		2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Facilities/Fleet/Fairgrounds				81.00	0.00	1.00	82.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00
FINANCE														
15100	100	Finance		13.00	0.00	2.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Finance				13.00	0.00	2.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH														
46100	217	Health Administration		10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46200	217	Emergency Prep/Disease Control		8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46300	217	Environmental Health		13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46400	217	Community Health		15.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Health				46.00	0.00	0.00	46.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES														
17100	217	Human Resources		14.00	0.00	0.00	14.00	0.00	0.00	0.00	-1.00	0.00	0.00	-1.00
Total Human Resources				14.00	0.00	0.00	14.00	0.00	0.00	0.00	-1.00	0.00	0.00	-1.00

2026 Recommended Staffing

2026 Recommended Staffing														
2025 Ending FTEs				2026 New FTEs/Changes				2026 Recommendation FTEs						
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund	
													CTY ADMIN.	
7.75	0.00	0.00	7.75	0.00	0.00	0.00	0.00	7.75	0.00	0.00	7.75	11400	100	
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	11500	100	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11900	100	
1.50	0.00	0.00	1.50	0.00	0.00	0.00	0.00	1.50	0.00	0.00	1.50	41400	100	
10.25	0.00	0.00	10.25	0.00	0.00	0.00	0.00	10.25	0.00	0.00	10.25	Total Cty Admin		
													CTY ATTORNEY	
16.00	0.00	0.00	16.00	0.00	0.00	0.00	0.00	16.00	0.00	0.00	16.00	11200	100	
16.00	0.00	0.00	16.00	0.00	0.00	0.00	0.00	16.00	0.00	0.00	16.00	Total Cty Attorney		
													DISTRICT ATTORNEY	
110.00	0.00	0.00	110.00	0.00	0.00	0.00	0.00	110.00	0.00	0.00	110.00	28100	223	
110.00	0.00	0.00	110.00	0.00	0.00	0.00	0.00	110.00	0.00	0.00	110.00	Total Cty Attorney		
													FACILITIES/FLEET	
7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	19100	100	
21.00	0.00	1.00	22.00	0.00	0.00	0.00	0.00	21.00	0.00	1.00	22.00	19125	100	
17.00	0.00	0.00	17.00	0.00	0.00	0.00	0.00	17.00	0.00	0.00	17.00	19150	100	
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	19175	100	
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	19180	100	
24.00	0.00	0.00	24.00	0.00	0.00	0.00	0.00	24.00	0.00	0.00	24.00	19910	100	
13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	13.00	0.00	0.00	13.00	55200	100	
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	55250	100	
86.00	0.00	1.00	87.00	0.00	0.00	0.00	0.00	86.00	0.00	1.00	87.00	Total Facilities/Fleet		
													FINANCE	
13.00	0.00	2.00	15.00	0.00	0.00	0.00	0.00	13.00	0.00	2.00	15.00	15100	100	
13.00	0.00	2.00	15.00	0.00	0.00	0.00	0.00	13.00	0.00	2.00	15.00	Total Finance		
													HEALTH	
10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10.00	46100	217	
8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	8.00	46200	217	
13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	13.00	0.00	0.00	13.00	46300	217	
15.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	15.00	46400	217	
46.00	0.00	0.00	46.00	0.00	0.00	0.00	0.00	46.00	0.00	0.00	46.00	Total Health		
													HUMAN RESOURCES	
13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	13.00	0.00	0.00	13.00	17100	217	
13.00	0.00	0.00	13.00	0.00	0.00	0.00	0.00	13.00	0.00	0.00	13.00	Total HR		

2026 Recommended Staffing

2026 Recommended Staffing													
FTES SUMMARY			2025 Adopted FTEs				Transfers			2025 New FTEs Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
HUMAN SERVICES													
44100	210	Administration Block Grant	51.00	0.00	4.00	55.00	-1.00	0.00	-1.00	0.00	0.00	1.00	1.00
44150	210	Adult Services	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44400	210	TANF Block Grant	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	1.00	1.00
44500	210	Child Welfare	44.00	0.00	0.00	44.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
44550	210	Child Welfare SFY 1617	20.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44600	210	Child Care	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44900	210	Child Support Enforcement	11.00	0.00	0.00	11.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
44925	210	Human Services IT	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
Total Human Services			135.00	0.00	4.00	139.00	1.00	0.00	1.00	0.00	0.00	2.00	2.00
INFORMATION TECHNOLOGY													
18100	100	Administration	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18200	100	Program Management	10.00	0.00	4.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18300	100	Networking	28.00	0.00	2.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18400	100	Application Develop. System	32.00	0.00	0.00	32.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
Total Information Technology			71.00	0.00	6.00	77.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
MENTAL HEALTH INITIATIVE													
802014	100	Mental Health Initiative	3.00	2.00	0.00	5.00	0.00	0.00	0.00	2.00	-2.00	0.00	0.00
802020	100	CRT-Mental Health Initiative	16.00	0.00	0.00	16.00	0.00	0.00	0.00	-2.00	0.00	0.00	-2.00
Total Mental Health Initiative			19.00	2.00	0.00	21.00	0.00	0.00	0.00	0.00	-2.00	0.00	-2.00
OPEN SPACE AND NATURAL RESOURCES													
60100	100	Natural Resources	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53500	250	Open Space Op and Maint	11.00	0.00	0.00	11.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Open Space and Natural Resources			12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PARKS													
51100	100	Park Maintenance	17.00	0.00	0.00	17.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53650	250	Park Maintenance	11.00	0.00	0.00	11.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Parks			28.00	0.00	0.00	28.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC AFFAIRS													
11600	100	Public Affairs	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Public Affairs			6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Recommended Staffing

2026 Recommended Staffing													
2025 Ending FTEs				2026 New FTEs/Changes				2026 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
HUMAN SERVICES													
50.00	0.00	5.00	55.00	0.00	0.00	0.00	0.00	50.00	0.00	5.00	55.00	44100	210
4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	44150	210
1.00	0.00	1.00	2.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	2.00	44400	210
43.00	0.00	0.00	43.00	0.00	0.00	0.00	0.00	43.00	0.00	0.00	43.00	44500	210
20.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	20.00	44550	210
5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00	44600	210
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	44900	210
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	44900	210
136.00	0.00	6.00	142.00	0.00	0.00	0.00	0.00	136.00	0.00	6.00	142.00	Total HS	
INFORMATION TECH.													
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	18100	100
10.00	0.00	4.00	14.00	0.00	0.00	0.00	0.00	10.00	0.00	4.00	14.00	18200	100
28.00	0.00	2.00	30.00	0.00	0.00	0.00	0.00	28.00	0.00	2.00	30.00	18300	100
31.00	0.00	0.00	31.00	0.00	0.00	0.00	0.00	31.00	0.00	0.00	31.00	18400	100
70.00	0.00	6.00	76.00	0.00	0.00	0.00	0.00	70.00	0.00	6.00	76.00	Total IT	
MENTAL HEALTH													
5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00	802014	100
14.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00	14.00	0.00	0.00	14.00	802020	100
19.00	0.00	0.00	19.00	0.00	0.00	0.00	0.00	19.00	0.00	0.00	19.00	Total Mental Health	
OS & NAT. RES.													
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	60100	100
11.00	0.00	0.00	11.00	0.00	0.00	0.00	0.00	11.00	0.00	0.00	11.00	53500	250
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	Total OS & NR	
PARKS													
17.00	0.00	0.00	17.00	0.00	0.00	0.00	0.00	17.00	0.00	0.00	17.00	51100	100
11.00	0.00	0.00	11.00	0.00	0.00	0.00	0.00	11.00	0.00	0.00	11.00	53200	250
28.00	0.00	0.00	28.00	0.00	0.00	0.00	0.00	28.00	0.00	0.00	28.00	Total Parks	
PUBLIC AFFAIRS													
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	11600	100
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	Total Public Affairs	

2026 Recommended Staffing

FTES SUMMARY														
				2025 Adopted FTEs				Transfers			2025 New FTEs Additions/Changes			
Div	Fund	Department/Division		Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
PUBLIC WORKS														
30200	100	Engineering		37.00	0.00	0.00	37.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32100	100	Waste Transfer Sites		0.30	0.00	0.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31100	200	Road & Bridge Admin.		7.00	0.00	1.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31400	200	Maintenance of Condition		71.00	0.00	3.00	74.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31550	200	Weed Control		3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31600	200	Traffic Signs & Striping		12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31620	200	Traffic Engineering		8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31630	200	Engineering Special Projects		3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31635	200	Engineering Roadway Projects		3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31640	200	Pavement Management Program		3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31650	200	Eng/ITS-Traffic Signal Ops.		7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Public Works				154.30	0.00	4.00	158.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RUETER-HESS RESERVOIR														
47100	245	Rueter-Hess Reservoir		6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Rueter-Hess Reservoir				6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SURVEYOR														
12900	100	Surveyor		0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Surveyor				0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TREASURER														
13100	100	Treasurer's Office		8.75	0.00	0.00	8.75	0.00	0.00	0.00	0.25	0.00	0.00	0.25
13200	100	Public Trustee		3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Treasurer				11.75	0.00	0.00	11.75	0.00	0.00	0.00	0.25	0.00	0.00	0.25
RM HIDTA														
861300	295	HIDTA Mgmt & Coordination		1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861305	295	HIDTA Intelligence		7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861310	295	HIDTA Gangs		1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861320	295	HIDTA Front Range Task Force		1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861350	295	HIDTA Training		2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total RM HIDTA				12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2026 Recommended Staffing

2026 Recommended Staffing													
2025 Ending FTEs				2026 New FTEs/Changes				2026 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
PUBLIC WORKS													
37.00	0.00	0.00	37.00	0.00	0.00	0.00	0.00	37.00	0.00	0.00	37.00	30200	100
0.30	0.00	0.00	0.30	0.00	0.00	0.00	0.00	0.30	0.00	0.00	0.30	32100	100
7.00	0.00	1.00	8.00	0.00	0.00	0.00	0.00	7.00	0.00	1.00	8.00	31100	200
71.00	0.00	3.00	74.00	0.00	0.00	0.00	0.00	71.00	0.00	3.00	74.00	31400	200
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	31550	200
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	31600	200
8.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	8.00	31620	200
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	31630	200
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	31635	200
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	31640	200
7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	31650	200
154.30	0.00	4.00	158.30	0.00	0.00	0.00	0.00	154.30	0.00	4.00	158.30	Total Public Works	
RUETER-HESS													
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	47100	245
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	Total Rueter-Hess	
SURVEYOR													
0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.10	12900	100
0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.10	Total Surveyor	
TREASURER													
9.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	9.00	13100	100
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	13200	100
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	Total Treasurer	
RM HIDTA													
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	861300	295
7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	181305	295
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	861310	295
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	861320	295
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	861350	295
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	Total RM HIDTA	

2026 Recommended Staffing

FTES SUMMARY				2025 Adopted FTEs				Transfers			2025 New FTEs Additions/Changes			
Div	Fund	Department/Division		Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
SHERIFF														
Law Enforcement Authority (LEA) Fund														
22100	220	Patrol - LEA		139.00	0.00	3.00	142.00	0.00	0.00	0.00	0.00	0.00	-2.00	-2.00
22150	220	Traffic - LEA		14.00	0.00	0.00	14.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
22260	220	Patrol - District 8 - LEA		2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22270	220	HR Division Admin - LEA		6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22400	220	Youth/Community Programs - LEA		6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22500	220	Impact Unit - LEA		11.00	0.00	0.00	11.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
800540	220	K-9 Unit - LEA		7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861611	220	Critical Response Team - LEA		4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861612	220	HEART - LEA		5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal LEA Fund Sheriff				194.00	0.00	3.00	197.00	0.00	0.00	0.00	0.00	0.00	-2.00	-2.00
General Fund - Sheriff														
21100	100	Administration		12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21105	100	Accreditation		2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.50	0.00	0.00	0.50
21115	100	Training		6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21120	100	Academy Training		6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21125	100	Support Services		6.00	0.00	0.00	6.00	-2.00	0.00	-2.00	0.00	0.00	0.00	0.00
21126	100	Regulatory Training		7.00	0.00	2.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21127	100	Radio Systems		5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21130	100	Peer Support		2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21135	100	Cold Case Unit		1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21150	100	Professional Standards		4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21155	100	Hiring		2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21160	100	Internal Affairs		3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21175	100	Civil/Warrants		11.00	0.00	0.00	11.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
21180	100	Concealed Hand Permits		0.00	0.00	0.00	0.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00
21200	100	Investigations		2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21300	100	Communications		35.00	0.00	5.00	40.00	-2.00	0.00	-2.00	0.00	0.00	-5.00	-5.00
21350	100	Technology Services		10.00	0.00	1.00	11.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21400	100	Court Services		20.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21450	100	Transports		7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21500	100	Detentions		162.00	0.00	2.00	164.00	1.00	0.00	1.00	-1.00	0.00	-2.00	-3.00
21600	100	Records		15.00	0.00	1.00	16.00	2.00	0.00	2.00	0.00	0.00	-1.00	-1.00
21700	100	Emergency Management		4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21750	100	Emergency Services Unit		10.00	0.00	0.00	10.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00

2026 Recommended Staffing

2026 Recommended Staffing													
2025 Ending FTEs				2026 New FTEs/Changes				2026 Recommendation FTEs					
Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Over-Hires	Total	Div	Fund
139.00	0.00	1.00	140.00	0.00	0.00	0.00	0.00	139.00	0.00	1.00	140.00	SHERIFF	
15.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	15.00	LEA Fund	
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	22100	220
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	22150	220
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	22260	220
10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	22270	220
7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	22400	220
4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10.00	22500	220
5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	800540	220
194.00	0.00	1.00	195.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	861611	220
								5.00	0.00	0.00	5.00	861612	220
								194.00	0.00	1.00	195.00	Subtotal LEA SO	
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	General Fund	
2.50	0.00	0.00	2.50	0.00	0.00	0.00	0.00	2.50	0.00	0.00	2.50	21100	100
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	21105	100
6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	21115	100
4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00	21120	100
7.00	0.00	2.00	9.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	21125	100
5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	7.00	0.00	2.00	9.00	21126	100
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00	21127	100
1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	21130	100
4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	21135	100
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	21150	100
3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	21155	100
10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00	21160	100
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10.00	21175	100
2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	21180	100
33.00	0.00	0.00	33.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	21200	100
10.00	0.00	1.00	11.00	0.00	0.00	0.00	0.00	33.00	0.00	0.00	33.00	21300	100
20.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	10.00	0.00	1.00	11.00	21350	100
7.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	20.00	21400	100
162.00	0.00	0.00	162.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	21450	100
17.00	0.00	0.00	17.00	0.00	0.00	0.00	0.00	162.00	0.00	0.00	162.00	21500	100
4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	17.00	0.00	0.00	17.00	21600	100
12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	4.00	21700	100
								12.00	0.00	0.00	12.00	21750	100

2026 Recommended Staffing

FTES SUMMARY			2025 Adopted FTEs				Transfers			2025 New FTEs Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
23150	100	Major Crimes Section	36.00	0.00	0.00	36.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00
23200	100	Crime Lab/Evidence	10.00	0.00	0.00	10.00	-4.00	0.00	-4.00	0.00	0.00	0.00	0.00
23275	100	United Forensic Lab	0.00	0.00	0.00	0.00	5.00	0.00	5.00	0.00	0.00	0.00	0.00
23300	100	Victim Assistance	3.50	0.00	0.00	3.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23350	100	Special Investigations	1.00	0.00	0.00	1.00	-1.00	0.00	-1.00	0.00	0.00	0.00	0.00
23370	100	RMRCFL Task Force	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23375	100	Investigative Task Force	4.00	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
861551	100	Jail Based Behavioral HlthSvcs	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal General Fund - Sheriff			388.50	0.00	11.00	399.50	3.00	0.00	3.00	-0.50	0.00	-8.00	-8.50

School Safety Fund - Sheriff			2025 Adopted FTEs				Transfers			2025 New FTEs Additions/Changes			
Div	Fund	Department/Division	Reg	LB Temps	Over-Hires	Total	Reg	LB Temps	Total	Reg	LB Temps	Over-Hires	Total
27100	221	School Program Administration	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27150	221	School Resource Officers - LEA	12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27200	221	DCSD Middle School SRO Program	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27250	221	DCSD Secondary School SRO Prog	12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27300	221	SRO - Valor Christian High School	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27325	221	SRO - Charter Schools	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27350	221	SRO - American Academy	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27375	221	SRO - STEM School	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27400	221	SRO - NorthStar Academy	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27425	221	SRO - Ben Franklin Academy	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27426	221	SRO - Parker Core Knowledge	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27450	221	SRO - Colorado Christian Academy	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27475	221	SRO - Cherry Hills Christian Acad	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27476	221	SRO - Platte River Academy	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27477	221	SRO - Arma Del Academy	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal School Safety Fund - Sheriff			43.00	0.00	0.00	43.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Sheriff	625.50	0.00	14.00	639.50	3.00	0.00	3.00	-0.50	0.00	-10.00	-10.50
GRAND TOTALS	1,628.40	10.00	41.00	1,679.40	-	-	-	12.25	4.00	-8.00	8.25

REGULAR FTES BY FUND			Regular FTE's By Fund	LB Temps	Over-Hires	Regular FTE's By Fund	Regular FTE's By Fund
Fund	100	General Fund	953.40	10.00	30.00	0.00	1.25
Fund	200	Road and Bridge Fund	117.00	0.00	4.00	0.00	0.00
Fund	210	Human Services Fund	135.00	0.00	4.00	1.00	0.00
Fund	217	Health Fund	46.00	0.00	0.00	0.00	0.00
Fund	223	District Attorney Fund	100.00	0.00	0.00	-1.00	11.00
Fund	250	Open Space Fund	22.00	0.00	0.00	0.00	0.00
Fund	245	Rueter-Hess Reservoir Fund	6.00	0.00	0.00	0.00	0.00
Fund	295	RM HIDTA Fund	12.00	0.00	0.00	0.00	0.00
Fund	220	Law Enforcement Authority Fund	194.00	0.00	3.00	0.00	0.00
Fund	221	School Safety	43.00	0.00	0.00	0.00	0.00
TOTAL			1,628.40	10.00	41.00	0.00	12.25

2026 Recommended Staffing

2025 Ending FTEs			
Reg	LB Temps	Over-Hires	Total
37.00	0.00	0.00	37.00
6.00	0.00	0.00	6.00
5.00	0.00	0.00	5.00
3.50	0.00	0.00	3.50
0.00	0.00	0.00	0.00
1.00	0.00	0.00	1.00
4.00	0.00	0.00	4.00
1.00	0.00	0.00	1.00
391.00	0.00	3.00	394.00

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

2026 Recommendation FTEs			
Reg	LB Temps	Over-Hires	Total
37.00	0.00	0.00	37.00
6.00	0.00	0.00	6.00
5.00	0.00	0.00	5.00
3.50	0.00	0.00	3.50
0.00	0.00	0.00	0.00
1.00	0.00	0.00	1.00
4.00	0.00	0.00	4.00
1.00	0.00	0.00	1.00
391.00	0.00	3.00	394.00

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

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

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

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

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

628.00	0.00	4.00	632.00
1,640.65	14.00	33.00	1,687.65

0.00	0.00	0.00	0.00
-	-	-	-

628.00	0.00	4.00	632.00
1,640.65	11.00	33.00	1,684.65

Total Sheriff

Regular FTE's By Fund	LB Temps	Overhires
954.65	14.00	22.00
117.00	0.00	4.00
136.00	0.00	6.00
46.00	0.00	0.00
110.00	0.00	0.00
22.00	0.00	0.00
6.00	0.00	0.00
12.00	0.00	0.00
194.00	0.00	1.00
43.00	0.00	0.00
TOTAL	1,640.65	14.00

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

Regular FTE's By Fund	LB Temps	Over-Hires
954.65	11.00	22.00
117.00	0.00	4.00
136.00	0.00	6.00
46.00	0.00	0.00
110.00	0.00	0.00
22.00	0.00	0.00
6.00	0.00	0.00
12.00	0.00	0.00
194.00	0.00	1.00
43.00	0.00	0.00
TOTAL	1,640.65	11.00

Data as of
November 9, 2025



Capital Improvement Projects (CIP)

Construction of new bridge on Waterton Road extension.

Road and Bridge Fund	
Project Title	Proposed Budget
Contracted Road Maintenance	\$ 21,400,000
Emergency Storm Drainage Projects	500,000
Stormwater Priority Projects	4,400,000
School and Pedestrian Safety Projects	100,000
Traffic Signal Replacement	2,000,000
Total Road & Bridge Fund Project	\$ 28,400,000

Road Sales and Use Tax Fund	
Project Title	Proposed Budget
Chambers Extension (Lincoln to South Broadway)	\$ 5,868,418
Waterton Road Widening (Adjacent to Zebulon Park)	7,000,000
Daken road over w Plum Creek Bridge Replacement	5,500,000
County Line / University to Broadway	5,000,000
Happy Canyon / I-25	3,000,000
Douglas County Transit & Mobility Program	6,000,000
Waterton Road Improvements (Campfire Street to Wadsworth Blvd.)	3,000,000
Total Road Sales and Use Tax Fund Project	\$ 35,368,418

Transportation Infrastructure Sales and Use Tax Fund	
Project Title	Proposed Budget
Happy Canyon / I-25 Interchange Reconstruction	\$ 17,000,000
Zebulon Park Transportation	5,000,000
Total Transportation Infrastructure Sales and Use Tax Fund Project	\$ 22,000,000

Justice Center Sales and Use Tax Fund	
Project Title	Proposed Budget
Ticket Printer Replacements	\$ 127,000
Self-Contained Breathing Apparatus (SCBA) - 25 replacements	137,700
Security Equipment - Camera Upgrade / Replacements	163,500
X-Ray Scanner Replacement - Front Entryway	56,500
Intercom Upgrade	80,000
Access Control System Upgrade - Phase I of II	95,000
Controller Systems Upgrade - Detentions	515,000
Carpet Replacement	180,000
District Attorney / Investigations Furniture Replacements	100,000
Phase II of Emergency Operation Center (EOC) Tech/Room Upgrade	100,000
Courtroom Lighting Replacement - Courtrooms 7 and 8	52,500
Kitchen Reseal - Flooring - Detentions	28,000
Uninterruptible Power Supply (UPS) Replacement - Crime Lab / Ev Tech	54,000
Air Handler Replacements - Secondary Filter Replacements	65,500
Spare Breaker - Parts	31,000
Motorized Compact Man Lift - Purchase	22,500
Building Automation System (BAS) Hardware Upgrade - Phase I of II	63,000
Roof Replacement - Phase VI of VIII	369,500
Total Justice Center Sales and Use Tax Fund	\$ 2,240,700

Rueter-Hess Recreation Fund	
Project Title	Proposed Budget
Park Ranger Vehicle	\$ 60,000
Rental Boats	29,500
Shade Structure	30,000
Additional Signage	10,000
Fishery Management	75,000
Recreation Dock - Phase III	200,000
Hess Road Trailhead Improvement	100,000
Total Rueter-Hess Recreation Fund	\$ 504,500

Conservation Trust Fund	
Project Title	Proposed Budget
Capital Equipment Replacements - Carts, Mowers, Cut Mowers and Plows	\$ 100,000
Parking Lot Replacements	200,000
Solar Compactor Replacements	60,000
Highlands Heritage Regional Park Playground and Restroom Replacement	2,750,000
Highlands Heritage Regional Park West Field Synthetic Replacement	1,547,451
Trail Resurfacing at Bluffs Regional Park - 2 Miles	550,000
East-West Regional Trail Resurfacing - 20 Miles	1,100,000
Springer Park Shelter Replacement	100,000
Total Conservation Trust Fund	\$ 6,407,451

Capital Expenditures Fund	
Project Title	Proposed Budget
Wilcox Security Camera Upgrade	\$ 10,000
Countywide Floor-Covering Replacements	21,000
Countywide Door Hardware Replacements	20,000
Countywide Furniture and Equipment Replacement & Ergonomic Chairs	115,000
Countywide Card Reader Replacement	85,000
Countywide Ceiling Tile Stock	16,500
Louviers Library Emergency Staircase Replacement	34,000
Park Meadows Center Basement Remodel - Clerk and Recorder	50,000
Countywide Building Security Component Upgrade	29,500
Philip S. Miller Uninterruptible Power Supply (UPS) Battery Replacements	5,500
Philip S. Miller Parking Garage Gate	33,000
Philip S. Miller Parking Garage Light Control Panel	9,500
Countywide Parking Lot Maintenance / Overlay	110,000
Park Meadows Center Main Breaker Replacement	3,600
Countywide Exterior Building Maintenance	45,000
Park Meadows Center / Fleet Services Silicone Roof Coating	140,000
CSU Extension Building Silicone Roof Coating	60,000
Emergency Fuel Trailer	20,000
Emergency Fuel Dispenser	20,000
Fuel Site Terminal / Control Replacement	65,000
Air-conditioning Service Machine	20,000
Southeast Fuel Dispenser Replacement	15,000

Capital Expenditures Fund	
Project Title	Proposed Budget
Fairgrounds Exterior Building Maintenance	24,000
Fairgrounds Furniture and Equipment Replacement	9,000
Fairgrounds Parking Lot Maintenance	29,500
Fairgrounds Security Camera Replacements	75,000
Fairgrounds - Multi-Purpose Doors	23,500
Fairgrounds Administration Office Remodel - Phase II	88,500
Fairgrounds Floor Repair and Maintenance	24,000
Total Capital Expenditures Fund	\$ 1,201,100





5-Year Capital Improvement Planning Documents

Traffic backed up during US Hwy 85 construction.

Revised October 5, 2025 - For 2026 Budget Book
DRAFT - 2026 CIP Budget 5-Year Capital Improvement Program (CIP) Project Priorities - Subject to Change and BOCC Final Approval

BU	Fund 200 - Road and Bridge Fund (3.731 Mill Levy - current in 2025)	2026	2027	2028	2029	2030
800100	Pavement Management Program (Asphalt & Concrete Paving, Maintenance / Reconstruction, Sidewalks, ADA Ramps)	22,000,000	22,000,000	22,000,000	22,000,000	22,000,000
800503	Emergency Storm Drainage (\$500,000 annually set aside for unforeseen drainage repairs)	500,000	500,000	500,000	500,000	500,000
800506	Stormwater Priority Projects	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000
800853	School & Pedestrian Safety Projects	100,000	100,000	100,000	100,000	100,000
800916	Traffic Signal Replacement Project	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Fund 200 - Subtotal for CIP (doesn't include Public Works Operations Requests or Salaries):		29,000,000	29,000,000	29,000,000	29,000,000	29,000,000

BU	Fund 230 - Road Sales and Use Tax Fund (Sunsets Dec. 31, 2030) (from 4/10's of one cent sales and use tax for transportation)	2026	2027	2028	2029	2030
800156	Hilltop Road Phase 2 (Crest View to Alpine Drive)	-	-	12,000,000	-	-
800163	Chambers Road / Lincoln Avenue Intesection Improvements	4,500,000	-	-	-	-
800267	Waterton Road Widening (Adjacent to Zebulon Park)	7,000,000	-	-	-	-
800267	Waterton Road (aka Airport Road) from Louviers to Lavaun Drive - minor improvements	-	-	-	-	1,500,000
800267	Waterton Road (aka Airport Road) from Lavaun Drive to Peterson Road - minor improvements	-	-	-	-	1,500,000
800267	Waterton Road (aka Airport Road) from Peterson Road to US 85 - minor improvements	-	-	-	-	1,500,000
800267	Waterton Road / Moore Road Traffic Signal	-	-	1,500,000	-	-
800296	C-470 Corridor Improvements (C-470 Trail Bike / Ped Bridge over Broadway) - pursue future DRCOG TIP funds - County funds shown	-	-	-	-	2,000,000
800424	Jackson Creek Road over West Plum Creek Bridge Replacement	-	1,000,000	5,500,000	-	-
800425	Dakan Road over West Plum Creek Bridge Replacement	5,500,000	-	-	-	-
800431	Crystal Valley over Sellers Gulch Bridge Improvements	-	-	500,000	-	-
800434	Broadway / HR Parkway Intersection Project	-	3,500,000	-	-	-
800500	Tomahawk Road / East Parker Road Intersection Project	-	1,000,000	-	-	-
800505	Happy Canyon / I-25 Interchange Project	3,000,000	-	-	-	-
800721	Crowfoot Valley Road Improvements (for Macanta Park Access)	-	1,000,000	-	-	-
800854	Traffic Hazard Elimination Projects	-	1,500,000	1,500,000	500,000	500,000
800980	Quebec / C-470 Operational Improvements	-	3,000,000	-	-	-
800998	US 85 Corridor Improvements (includes US85 / Ron King Drive Access Improvements)	-	7,000,000	-	-	-
801016	Douglas County Transit & Mobility Program	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
801017	US 85 / Titan Parkway Interchange Project	-	2,000,000	-	20,000,000	-
801018	Waterton Road Improvements (Wadsworth to Campfire)	2,000,000	-	-	-	-
801018	Waterton Trail over South Platte River (from High Line Canal at Campfire to Chatfield State Park)	1,000,000	-	-	-	-
801019	Dogwood Avenue over Happy Canyon Creek Bridge Project	-	-	-	500,000	4,000,000
801530	US 85 / Airport Road Interchange Improvement Project	-	1,000,000	-	-	10,000,000
Fund 230 - Subtotal for CIP:		29,000,000	27,000,000	27,000,000	27,000,000	27,000,000

BU	FUND 235 - Transportation Infrastructure - 0.18 Sales & Tax (Sunsets Dec. 31, 2035)	2026	2027	2028	2029	2030
801503	SH 83 (Parker Road) / Prairie Canyon Ranch Intersection Access Improvements	-	-	-	2,000,000	-
801508	Lincoln Avenue Improvements	-	20,000,000	-	-	-
801511	Bridge Rehabilitation or Replacement Projects - BGT for JeffCo Str # F-6-7 near Sugar Creek Road (50/50 Split with Jeffco)	-	2,000,000	-	-	-
801511	Bridge Rehabilitation or Replacement Projects (Countywide)	-	-	-	-	4,000,000
801513	Happy Canyon / I-25 Interchange Project	17,000,000	-	-	-	-
801514	Hilltop Road Phase 3A (Alpine Drive to Singing Hills / Hilltop Intersection)	-	-	-	-	10,000,000
801519	Waterton Widen & Replace Bridge (Wadsworth to Campfire)	-	-	4,000,000	20,000,000	-
801519	Waterton Trail over South Platte River (from High Line Canal at Campfire to Chatfield State Park)	-	-	11,000,000	-	-
861605	Colorado Bike / Ped Bridge over C-470 Project - pursue future DRCOG TIP funds - County funds shown	-	-	-	-	2,000,000
801528	Waterton Road Widening (Adjacent to Chemours Parcel / Zebulon Park)	5,000,000	-	-	-	-
801528	Waterton Widening (2 to 4 lanes) from Moore Road to Zebulon Park Ring Road (north access)	-	-	3,000,000	-	-
801528	Waterton Road Traffic Signals (2) - one at South EVOC intersection and one at Zebulon Park center access	-	-	3,000,000	-	-
801529	US 85 / Airport Road Interchange Improvement Project	-	-	1,000,000	-	2,000,000
x	University / Quebec Improvements (EB University to SB Quebec Right Turn Lane at Post Office)	-	-	-	-	4,000,000
Fund 235 - Subtotal:		22,000,000	22,000,000	22,000,000	22,000,000	22,000,000

DOUGLAS COUNTY FACILITIES MANAGEMENT

CAPITAL OUTLAY PROJECTIONS

2026 - 2030

	Business Unit	FUND 330 CAPITAL PROJECTIONS				
		2026	2027	2028	2029	2030
Fund 330 - Capital Improvement Schedule for Facilities						
33100 - PS Miller Building						
Access Control Update (Cure Panels, Readers) - PSM & Garage - Every 5 Years	33100		\$ 59,000			
Building Office Signage Upgrade	33100		25,000			
Avigilon Camera Replacements - Every 4 Years	33100		10,400			
Avigilon Exterior Camera Replacements - Every 4 Years	33100			40,300		
Carpet Replacement - Hearing Room (A & B)	33100	36,000				
Elevator Controller/Power Unit Replacement	33100	302,400				
Fire Panel Radio - Building & Garage (Every 5 Years)	33100				8,000	
Front Steps Concrete & Snowmelt Upgrades	33100		125,000			
Furniture Replacement (Hearing Room Public Chairs)	33100		282,000			
Outdoor Break Area Concrete	33100	28,000				
Parking Garage - Lighting Control Panel Replacement	33100	9,500				
Parking Garage Gate Arms & Housing	33100	33,000				
Roof Silicone Coating - PS Miller	33100		220,000			
UPS Battery Replacement (new 2015 unit) - 3rd Floor (Every 4 Years) - (A Unit)	33100	5,500				6,600
UPS Battery Replacement (new 2017 Unit) - 3rd Floor (Every 4 Years) - (B Unit)	33100		21,900		12,100	
UPS Battery Replacements (new 2016 unit) - 1st Floor (Every 4 Years)	33100			11,500		
TOTAL - 33100 PS Miller Building		\$ 414,400	\$ 743,300	\$ 51,800	\$ 20,100	\$ 6,600
33110 - Wilcox Building						
Access Control Update (Cure Panels, Readers) - Every 5 Years	33110		\$ 33,000			
Avigilon Exterior Camera System Adds - Every 4 Years	33110	10,000				11,500
Avigilon Interior Camera System Adds - Every 4 Years	33110		12,700			
Fire Panel Radio - Every 5 Years	33110					4,500
Tower Room Curtain Replacement	33110	28,000				
TOTAL - 33110 Wilcox Building		\$ 38,000	\$ 45,700	\$ -	\$ -	\$ 16,000
33190 - Other General Government Buildings						
Access Control Update (Cure Panels, Readers) - Every 5 Years	33190					
<i>Election - Access Control Upgrades - (Every 5 Years)</i>	33190				\$ 15,500	
<i>HHRP - Access Control Upgrades - (Every 5 Years)</i>	33190			25,000		
<i>Wildcat MV - Access Control Upgrades - (Every 5 Years)</i>	33190			6,000		
<i>CSU - Access Control Upgrade - (Every 5 Years)</i>	33190					8,000
Avigilon Camera Upgrade - Elections (Every 5 Years)	33190					15,000
Avigilon Camera Upgrade - HHRP (Every 5 Years)	33190					25,000
Avigilon Camera Upgrade - Historical Building (Every 5 Years)	33190			25,000		
Avigilon Camera Upgrade - Wildcat (Every 5 Years)	33190				12,700	
Card Reader Replacement - Countywide	33190	85,000				
Ceiling Tile Replacements - Countyside (EVERY 3 Years)	33190	16,500				18,200
Door Hardware Replacement - Countywide	33190	20,000	20,000	22,000		24,200
Ergonomic Furnishings (1x)	33190	115,000	120,750	126,788	133,127	139,783
Exterior Building Maintenance Repairs	33190	45,000	40,000	40,000	40,000	45,000
Facilities Expasion Design/CD - Elections	33190	2,000,000				
Fire Panel Radio - Elections (Every 5 Years)	33190				4,000	
Fire Panel Radio - Wildcat (Every 5 Years)	33190				4,000	
Fire Panel Radio - Highland Heritage Regional Park (Every 5 Years)	33190				4,000	
Fleet Garage Door Glass Panel Replacement	33190		23,000			
Signature Verification Room Updates - Elections	33190	72,000				
Floor Covering Replacement (County-wide)	33190	21,000	23,100	25,400	27,900	30,700
Kitchen Remodel - CSU Basement	33190		8,000			
Louviers Emergency Staircase in the back of Building	33190	34,000				
Roof Silicone Coating - CSU	33190	60,000				
Security System Component Replacement	33190	29,500	31,000	32,600	34,200	35,900
UPS Battery Replacement - Elections (Every 3 Years)	33190			11,000		
UPS Battery Replacement - Public Trustee (Every 3 Years)	33190			11,000		
Parking Lot Maintenance (pot holes, crack seal, pmm sealer) - Every 4 Yrs. - 10% Escalator	33190	143,000		71,500		61,100
Remodel - Historical Repository	33190		190,000			
RTU 3 Replacement - CSU	33190		17,500			
RTU 4 Replacement - CSU	33190		17,500			
TOTAL - 33190 Other General Government Buildings		\$ 2,641,000	\$ 490,850	\$ 396,288	\$ 317,827	\$ 387,083
33300 - Facilities/Public Works Complex						
Access Control Update (Cure Panels, Readers) - Ops, Fleet, Traffic, Tintech S/N (Every 5 Years)	33300				\$ 57,500	
Access Control Upgrade - Heated Storage (Every 5 Years)	33300				10,000	
Access Control Upgrade - Parker Yard (Every 5 Years)	33300		65,000			
A/C Machine - Fleet	33300	20,000				

DOUGLAS COUNTY FACILITIES MANAGEMENT

CAPITAL OUTLAY PROJECTIONS

2026 - 2030

	Business Unit	FUND 330 CAPITAL PROJECTIONS				
		2026	2027	2028	2029	2030
Avigilon Camera Upgrade - Parker Yard (Every 5 Years)	33300		65,000			
Car Wash Replacement Caste Rock	33300		226,000			
Emergency Fuel Dispensers - Fleet	33300	20,000				
Emergency Fuel Trailer - Fleet	33300	20,000				
Fuel Site Terminal & Controller Replacements Countywide - Fleet	33300	65,000	70,000	70,000	30,000	
Fuel Tank Dispenser for Southeast - Fleet	33300	15,000				
Fire Radio Upgrade - Heated Storage (Every 5 Years)	33300				4,000	
Fire Radio Upgrade - OpTech (TinTech N, Fleet) (Every 5 Years)	33300				4,000	
Fire Radio Upgrade - Parker Yard (Every 5 Years)	33300				12,000	
Gate Relocation - Op Tech East	33300		20,000			
Plasma Table - Fleet	33300		23,000			
Roof Maintenance - Coating - OpTech/PW Operations/Fleet Services	33300					39,000
Roof Maintenance - Silicone Roof Coating - Fleet	33300	129,500				
Rollup Garage Doors, Panel with Glass - Fleet Heavy Side South Door Castle Rock	33300		23,000			
RTU - OPS Lower Unit 4 Replacement	33300		60,000			
Welders - Fleet	33300	30,000				
Welding Table & Tooling - Fleet	33300		30,000			
TOTAL - 33300 Facilities/Public Works Complex		\$ 299,500	\$ 582,000	\$ 70,000	\$ 117,500	\$ 39,000
33400 - Human Services						
Access Control Update (Cure Panels, Readers) - Every 5 Years	33400				\$ 34,500	
Avigilon Exterior Camera Replacements - Every 4 Years	33400	14,000				15,400
Avigilon Interior Camera System Adds - Every 4 Years	33400				17,300	
Bathroom Countertop Replacements - ALL	33400	4,000				
Bollard Light Replacement	33400	8,000				
Elevator Controller/Power Unit Replacement	33400			201,000		
Fire Panel Radio (Every 5 Years)	33400			4,000		
Fire Panel Replacement	33400	87,000				
RTU Unit 3A Replacement	33400		52,000			
RTU Unit 3B Replacement	33400		52,000			
UPS Battery Replacement - Human Services (Every Four Years)	TBD		21,900			
TOTAL - 33400 Human Services		\$ 113,000	\$ 125,900	\$ 205,000	\$ 51,800	\$ 15,400
33550 - Fairgrounds						
Access Control Update (Cure Panels, Readers) - Every 5 Years	33550		\$ 50,000			
Administration Office Remodel - Phase II	33550	88,500				
Avigilon Exterior/Interior Camera Adds/Replacements - Every 4 Years	33550	123,000				141,500
Ceiling Tile Replacement - Kirk Hall	33550	25,000				
Classroom Table Replacement - Events Center Conference Room	33550	18,500				
Exterior Building Maintenance Repairs	33550	24,000	25,200	26,500	27,800	29,200
Fire Radio Upgrade - EC, IA, LAB, MPB (Every 5 Years)	33550			10,000		
Floor Repairs & Maintenance (Walk Off @ EC, EC Admin Office Carpet, EC Main Floor)	33550	24,000	25,200	26,500	27,800	29,200
Furniture/Equipment Replacements	33550	9,000	9,500	10,000	10,500	11,000
Master Plan for Entire FG - Phase I Design	33550	927,600				
Multi Purpose Barn Glass Store Front Doors	33550	23,500				
Office Remodel - Phase II	33550	88,500				
Parking Lot Maintenance (pot holes, crack seal, chip seal)	33550	29,500	31,000	32,500	34,000	35,500
TOTAL - 33550 Fairgrounds		\$ 1,381,100	\$ 140,900	\$ 105,500	\$ 100,100	\$ 246,400
33600 - Park Meadows Center						
Elevator Controller/Power Unit Replacement	33600		\$ 151,200			
Faulty Main Breaker - Replace	33600	3,600				
RTU 1 Replacements	33600		225,000			
RTU 2 Replacements	33600			225,000		
Remodel - Clerk & Recorder for Basement	33600	95,000				
Silicone Roof Coating	33600	140,000				
UPS Battery Replacement (new 2017 unit) - Every 4 Years	33600				11,500	
TOTAL - 33600 Park Meadows Center		\$ 238,600	\$ 376,200	\$ 225,000	\$ 11,500	\$ -
TOTAL FACILITIES MANAGEMENT PROJECTIONS		\$ 5,125,600	\$ 2,504,850	\$ 1,053,588	\$ 618,827	\$ 710,483

DOUGLAS COUNTY JUSTICE CENTER FUND

CAPITAL OUTLAY PROJECTIONS

2026 - 2030

	Business Unit	JC PROJECTIONS				
		2026	2027	2028	2029	2030
		CAPITAL OUTLAY				
Furniture Replacement - CJS, Crime Lab, DA23, Investigations	33215	\$ 339,500				
Crime Lab - Evidence Drop Off Doors	33215	25,000				
Detention Kitchen - reseal and epoxy floor	33215	28,000				
Detentions - Flush Valve Replacements, F-Pod	33215	72,000				
Detention Facility Body Scanner Replacement	33210		178,300			
Window Tinting - UMFCL	33215	11,000				
Ten Printer / Mug Photo System Replacements	33215	65,200		78,400		
Muffin Monster Replacement - Every 3 Years	33215			23,100		
Courtroom 7 & 8 - Lighting Replacements	33215	52,500				
Shared Use Building	TBD		3,000,000	28,800,000	2,800,000	
Judges Chambers - Wood Paneling	33215	12,000				
Radio Replacements	33220	400,000	400,000	400,000	400,000	400,000
Video Arraignment/Conferencing Replacement/Expansion (Every 5 Years)	33210			90,600		
Detentions Security Refresh (Hardware & Software) - Every 5 years	33215	413,200				475,200
UPS Unit Replacement - Evidence Storage (Every 15 Years)	33215	12,500				
BAS FPVAV/VAV Box Hardware Upgrade	33210	369,500				
Message Switch Replacements - 2 switches	33210		14,400			
Motorized Compact Man-Lift	33225	22,500				
Capital Software - CAD/JMS/RMS Enhancements/Replacements	870033		2,000,000			
Carpet Replacement - 2nd Floor DA and Probations	33215	180,000				
EVOG Crack Seal	33225		32,200	123,000	82,800	
Fencing Perimeter & Vehicle Gates JC	33215	226,500				
Parking Garage Resurfacing/Maintenance (Every 5 Years)	33215		143,800	155,800	-	115,000
Parking Garage Wall Repairs (Every 4 Years)	33215		40,000			45,000
Roof Replacements (By Section) - Phased Project (20 year warranty?)	33215	369,500	461,900			
Total Capital Outlay		\$ 2,598,900	\$ 6,270,600	\$ 29,670,900	\$ 3,282,800	\$ 1,035,200
CONTROLLABLE ASSETS						
Access Control (Ccure panels, readers) - Crime Lab (Panels = Every 5 Years)	33215		\$ 16,000			
Access Control (Ccure panels, readers) - Evidence Storage (Panels = Every 5 Years)	33215			16,000		
Access Control (Ccure panels, readers) - HRSSS (Panels = Every 5 Years)	33215			32,000		
Access Control (Ccure panels, readers) - Justice Center - Every 8 Years	33215	95,000				51,800
Access Control (Ccure panels, readers) - Radio Towers (Panels = Every 5 Years) - 911 FUNDS	33215			15,000		
Air Handler Units Secondary Filters - Every 3 Years	33215	65,500			72,100	
Avigilon Security Camera Upgrade - Justice Center	33215	120,000				
Avigilon Security Camera Upgrade - Crime Lab	33215	25,000				
Building Automation System (BAS) Hardware Updates - JC FPVAV/VAV Box Hardware Updates	33214					57,500
Intercom Upgrade - Justice Center	33215	80,000				
Kuble Control System Upgrade - JC Detentions	33215	515,000				592,300
EvTech Shelving Control Upgrade	33215					
MDT Refresh Program	33210	220,500	231,500	243,100	255,300	268,100
Security System Component Replacement	33215	18,500				
Spare Breakers	33215	31,000				
UPS Battery Replacement - Dispatch {String 1/String2} (Replace Every Two Years)	33215	18,700		20,600		22,700
UPS Battery Replacement - Evidence Storage (Replace Every Four Years)	33215	19,600				22,500
UPS Battery Replacement - HRSSS Data Center (Replace Every Three Years)	33215	30,000			33,000	
UPS Battery Replacement - HRSSS End User (Replace Every Four Years)	33215	21,000				24,200
UMFCL - UPS Capacitor and Fans Replacement (Every 7 Years)	33190	21,000				
UPS Battery Replacement - UMFCL (Replace Every Four Years)	33215	20,500				22,600
X-Ray Scanner - JC Front Entrance	33215	56,500				
UPS MGE Component Replacement - Dispatch (Replace every five years)	33215					145,000
Total Controllable		\$ 1,357,800	\$ 247,500	\$ 326,700	\$ 360,400	\$ 1,206,700
Total - Facilities-Related Projects		\$ 3,271,000	\$ 661,700	\$ 262,500	\$ 105,100	\$ 1,573,800
Total - Sheriff-Related Projects		\$ 685,700	\$ 5,856,400	\$ 29,735,100	\$ 3,538,100	\$ 668,100
GRAND TOTAL - JUSTICE CENTER FUND PROJECTS		\$ 3,956,700	\$ 6,518,100	\$ 29,997,600	\$ 3,643,200	\$ 2,241,900



Fund Balance Detail

Bingham Lake.

2026 Proposed Budget - Fund Balance Detail

Fund Balance Categories	County Total	General Fund	Road and Bridge Fund	Human Services Fund	Developmental Disabilities Fund	Health Fund	LEA Fund	School Safety Fund	District Attorney JD23 Fund	Road Sales and Use Tax Fund	Transportation Fund
Total Fund Balance	\$ 196,109,476	34,705,324	13,099,092	2,720,927	168,492	2,024,055	7,540,150	1,453,048	0	54,489,081	9,787,139
Non-Spendable:	\$ 5,856,181	\$ 3,108,325	\$ 2,738,970	\$ 8,886	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1 Inventory	4,405,236	1,666,266	2,738,970								
2 Prepays	1,450,945	1,442,059		8,886							
Restricted:	\$ 145,088,443	\$ 13,375,462	\$ 0	2,712,041	\$ 168,492	\$ 0	\$ 7,540,150	\$ 0	-	\$ 54,489,081	\$ 9,787,139
3 Emergencies (TABOR)	13,649,000	12,688,000					961,000				
4 Grant/Programs	967,462	687,462			100,000						
5 Risk Reserve (85% Confidence)	6,132,306						6,132,306				
6 Open Space Operations & Maint.	-										
7 Working Capital	3,317,770			2,530,199							
8 Subsequent Year's Expenditures	986,784			-							
9 Required - per Policy	7,316,008			100,000			100,000		-	5,149,508	200,000
10 Capital Improvement Projects	63,680,179									49,339,573	9,587,139
11 Residual Fund Balance	49,038,934			81,842	68,492		346,844		-		
Committed:	\$ 19,713,169	\$ 5,000,000	10,360,122	\$ 0	\$ 0	\$ 0	\$ 0	1,453,047	\$ 0	\$ 0	\$ 0
12 Miller Grant	-										
13 Specific Needs (see Fund Summary)	8,900,000	5,000,000	1,000,000								
14 Working Capital	913,540							913,540			
15 Risk Reserve (85% Confidence)	8,927,776		8,927,776								
16 Required Per Policy	587,482		200,000					387,482			
17 Residual Fund Balance	384,371		232,346					152,025			
Assigned:	\$ 25,269,199	\$ 13,039,054	\$ 0	\$ 0	\$ 0	\$ 2,024,055	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
18 Working Capital	345,877					345,877					
19 Subsequent Year's Expenditures	41,336	-				39,036					
20 Risk Reserve (85% Confidence)	6,489,054	6,489,054									
21 Required Per Policy	2,517,845	200,000				100,000					
22 Fleet Replacement	-										
23 Specific Needs (see Fund Summary)	8,805,000	6,350,000									
24 Residual Fund Balance	7,070,087	0				1,539,142					
Unassigned:	\$ 182,483	\$ 182,483	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
25 Residual Fund Balance	182,483	182,483									
Unrealized Gains and Loss Adjustment	\$ -	\$ -									

2026 Proposed Budget - Fund Balance Detail

Justice Center Sales and Use Tax Fund	Rueter Hess Recreation Area Fund	Parks and Open Space Sales and Use Tax Fund	Conservation Trust Fund	Solid Waste Disposal Fund	ARPA Fund	Capital Expenditures Fund	LID Capital Construction Fund	Capital Replacement Fund	Employee Benefits Fund	Liability and Property Self- Insurance Fund	Medical Self-Insurance Fund		
5,716,245	1,834,467	49,065,366	400,000	222,796	2,900,000	3,140,595	58,800	0	3,124,816	1,038,397	2,620,686		
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 Non-Spendable:	
													Inventory
													Prepays
\$ 5,716,245	\$ 1,834,467	\$ 49,065,366	\$ 400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 Restricted:	
			180,000										Emergencies (TABOR)
													Grant/Programs
													Risk Reserve (85% Confidence)
													Open Space Operations & Maint.
		787,571											Working Capital
986,784													Subsequent Year's Expenditures
1,365,500	81,000	100,000	220,000										Required - per Policy
3,000,000	1,753,467												Capital Improvement Projects
363,961		48,177,795											
\$0	\$0	\$0	\$0	\$0	\$2,900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0 Committed:	
					2,900,000								Miller Grant
													Specific Needs
													Working Capital
													Risk Reserve (85% Confidence)
													Required Per Policy
													Residual Fund Balance
\$0	\$0	\$0	\$0	\$222,796	\$0	\$3,140,595	\$58,800	\$0	\$3,124,816	\$1,038,397	\$2,620,686	Assigned:	
													Working Capital
							2,300						Subsequent Year's Expenditures
													Risk Reserve (85% Confidence)
						50,000			250,000	250,000	1,667,845		Required Per Policy
													Fleet Replacement
						2,455,000							Specific Needs
				222,796		635,595	56,500		2,874,816	788,397	952,841		Residual Fund Balance
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 Unassigned:	
													Residual Fund Balance
													Unrealized Gains and Loss Adjustment



**DOUGLAS COUNTY
ADMINISTRATIVE POLICIES AND PROCEDURES**

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

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

DEPARTMENT RESPONSIBLE: Finance

DEPARTMENT(S) AFFECTED: All

POLICY:

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

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

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

Scope:

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

Definitions:

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

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

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

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

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

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

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

Governmental Fund Balance Classifications:

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

Non-spendable

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

Restricted

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

Committed

- Contractual Obligations – Resources specifically committed for use in satisfying contractual requirements. Could include amounts encumbered on outstanding purchase orders.
- Emergency Operating Funds – Funds set aside to meet operating expenses in the event of an emergency/disaster – as set forth in the County's emergency operations policies.
- Purchases on
- Subsequent Year Expenditures – Appropriation of existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget.
-

Assigned

- Risk Reserves – The County uses an analytical model based upon probability management to determine the amount of risk reserves required to provide for an emergency. These emergency risk reserves are calculated for, and identified in; the General, Road and Bridge and Law Enforcement Authority funds.
- Designated Projects – The estimated cost of planned or desired, but not required, specific projects as requested by the Board of County Commissioners or other authorized individuals.
- Residual Fund Balance – In governmental funds, other than the General Fund, assigned fund balance will include any amount that is not non-spendable, restricted, or committed. This indicates that these resources are, at a minimum, intended to be used for the purpose of that fund. Sales and use tax funds must maintain a minimum residual fund balance of \$100K. Funds that are primarily funded with property tax revenue must maintain a minimum residual fund balance of \$200K with the exclusion of the Developmental Disabilities fund, which has no minimum residual fund balance requirements.

Unassigned

- Residual Fund Balance – This is the residual fund balance classification for the General Fund and will contain any fund balance not already classified and must never fall below \$200,000. If for any reason any other governmental fund should have a negative fund balance the negative residual fund balance would be reported as unassigned.

Internal Service Net Position Requirements:

Net position of the County's internal service funds ensure that the funds can continue to provide service without interruption or the need for additional support from the County's General Fund. The County maintains 3 internal service funds to provide self-insurance activities for worker's compensation/unemployment; property/liability; and medical, dental, vision benefits for current employees. Minimum reserves of \$250,000 have been set for the worker's compensation/ unemployment fund and the property/liability fund. Minimum reserves in the medical, dental, vision fund must be equal to 5% of the previous year's claims less amounts held as actuarial claims.



DOUGLAS COUNTY
ADMINISTRATIVE POLICIES AND PROCEDURES

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

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

DEPARTMENT RESPONSIBLE: Finance

DEPARTMENT(S) AFFECTED: All

POLICY:

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

I. Amounts Held in Reserve

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

- General Fund
- Road and Bridge
- Law Enforcement Authority

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

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

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

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

II. **Funding Reserve Targets**

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

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

III. Conditions for Use of Reserves

A. Use of Emergency Operating Reserves

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

B. Authority to Use Reserves

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

C. Replenishment of Reserves

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

An aerial photograph of a landscape featuring a bridge under construction. The bridge spans a body of water and is surrounded by greenery and trees. A large green semi-transparent rectangle is overlaid on the left side of the image, containing the text 'Alignment to Douglas County Board Priorities'. The sky is blue with scattered white clouds. In the foreground, there are trees and a road with a car and a yellow tractor. The background shows a wide expanse of green fields and distant hills.

Alignment to Douglas County Board Priorities

Bayou Gulch bridge construction.

2026 Proposed Budget Aligned to Board Core Priorities

Department	Total All Funds	FTEs	Linkage to Ownership		Public Safety		Transportation		Economic Foundations		Historic & Natural Resources		Health & Human Services		County Services	
			Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs
	1,640.65		\$ -	-	\$ 191,622,350	942.05	\$ 255,578,559	231.43	\$ 13,346,461	65.29	\$ 41,495,495	58.57	\$ 75,582,582	157.20	\$ 26,993,526	186.11
					32%		42%		2%		7%		13%		4%	
Direct Budget	1,301.55		\$ -	-	\$ 173,833,239	884.00	\$ 231,852,123	154.00	\$ 12,107,453	61.25	\$ 37,643,293	46.00	\$ 68,565,932	134.30	\$ 3,023,098	22.00
Operational Support Budget	182.25		\$ -	-	\$ 17,789,111	58.05	\$ 23,726,436	77.43	\$ 1,239,008	4.04	\$ 3,852,202	12.57	\$ 7,016,650	22.90	\$ 2,225,276	7.26
Direct Budgets Detail:																
Board of County Commissioners	968,580	3.00													968,580	3.00
Sheriff	79,476,516	430.00			79,476,516	430.00										
Law Enforcement Authority	39,468,025	194.00			39,468,025	194.00										
District Attorney	16,928,303	110.00			16,928,303	110.00										
Juvenile Accountability Block Grant	108,570	-			108,570	-										
Coroner	1,884,719	12.00			1,884,719	12.00										
Community Justice Services	2,770,735	20.00			2,770,735	20.00										
Community Services	1,804,095	15.00			1,804,095	15.00										
Contingency - Emergency/Disaster	4,838,091	16.00			4,838,091	16.00										
County Administration - Risk Management	174,670	1.00			174,670	1.00										
County Administration - Mental Health Initiative	2,054,518	19.00													2,054,518	19.00
Other Gov Services-Animal Control	150,000	-			150,000	-										
Human Services-Child Welfare	17,228,437	64.00			17,228,437	64.00										
Justice Center-Capital Projects	3,547,497	-			3,547,497	-										
Facilities-Justice Center - 19150	4,306,249	17.00			4,306,249	17.00										
Facilities-HR Substation - 19175	408,168	1.00			408,168	1.00										
Facilities - Unified Metropolitan Forensic	358,215	1.00			358,215	1.00										
County Adm-Youth Services Programs	380,949	3.00			380,949	3.00										
WCC Funding	-	-			-	-										
Roads-Capital Projects	182,024,160						182,024,160	-								
Public Works - Building	4,227,050	29.75							4,227,050	29.75						
Public Works - Engineering	16,404,782	73.00					16,404,782	73.00								
Public Works Operations	32,895,371	81.00					32,895,371	81.00								
Stormwater Management/Drainage	304,600	-					304,600	-								
Other Regional Boards (Transportation)	223,210	-					223,210	-								
Planning	5,046,692	31.50							5,046,692	31.50						
CPSD-Economic Development	2,773,711	-							2,773,711	-						
Other Gov Services-Housing Authority	60,000								60,000							
Open Space	24,531,237	28.00									24,531,237	28.00				
Conservation Trust	8,073,251	-									8,073,251	-				
CD-Parks	4,618,856	17.00									4,618,856	17.00				
Other Gov Services-Water Initiatives	3,790	-									3,790	-				
Natural Resources	322,659	1.00									322,659	1.00				
Soil Conservation	93,500										93,500					
Health Department	3,458,767	46.00										3,458,767	46.00			
Human Services	49,365,695	72.00										49,365,695	72.00			
Developmental Disabilities	10,398,500	-										10,398,500	-			

2026 Proposed Budget Aligned to Board Core Priorities

Department	Total All Funds	FTEs	Linkage to Ownership		Public Safety		Transportation		Economic Foundations		Historic & Natural Resources		Health & Human Services		County Services	
			Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs	Budget	FTEs
Facilities-Fairgrounds & Fair	3,565,769	15.00											3,565,769	15.00		
CSU Extension	484,100	-											484,100	-		
Miller Grant	260,000	-											260,000	-		
CDOT 5310	-	-											-	-		
Waste Management	1,033,101	0.30											1,033,101	0.30		
Historic Preservation Board	-	1.00											-	1.00		
Total Direct Budgets	1,301.55	\$ -	\$ -	\$ 173,833,239	884.00	\$ 231,852,123	154.00	\$ 12,107,453	61.25	\$ 37,643,293	46.00	\$ 68,565,932	134.30	\$ 3,023,098	22.00	
Operational Support Budgets Detail:																
County Administration	1,720,454	9.25	-	-	548,005	2.95	730,908	3.93	38,168	0.21	118,670	0.64	216,152	1.16	68,551	0.37
County Administration-Central Services	175,040	-	-	-	55,754	-	74,363	-	3,883	-	12,074	-	21,991	-	6,974	-
Public Affairs	1,915,386	6.00	-	-	610,095	1.91	813,722	2.55	42,493	0.13	132,115	0.41	240,643	0.75	76,318	0.24
County Attorney	2,202,771	16.00	-	-	701,634	5.10	935,813	6.80	48,869	0.35	151,938	1.10	276,749	2.01	87,769	0.64
Facilities-Administration	5,946,228	7.00	-	-	1,894,013	2.23	2,526,162	2.97	131,918	0.16	410,145	0.48	747,065	0.88	236,926	0.28
Facilities-Management	2,906,142	21.00	-	-	925,674	6.69	1,234,629	8.92	64,473	0.47	200,453	1.45	365,118	2.64	115,794	0.84
Facilities-Fleet	2,396,140	24.00	-	-	763,227	7.64	1,017,962	10.20	53,159	0.53	165,275	1.66	301,043	3.02	95,474	0.96
Finance	1,865,511	13.00	-	-	594,209	4.14	792,533	5.52	41,387	0.29	128,675	0.90	234,377	1.63	74,331	0.52
Budget	654,652	3.00	-	-	208,522	0.96	278,119	1.27	14,524	0.07	45,155	0.21	82,248	0.38	26,084	0.12
Human Resources	2,656,839	13.00	-	-	846,265	4.14	1,128,716	5.52	58,942	0.29	183,257	0.90	333,797	1.63	105,861	0.52
Information Technology	29,755,948	70.00	-	-	9,477,965	22.30	12,641,347	29.74	660,139	1.55	2,052,437	4.83	3,738,442	8.79	1,185,618	2.79
Other Gov Services-General Fund Admin	1,759,076	-	-	-	560,307	-	747,316	-	39,025	-	121,333	-	221,005	-	70,090	-
GF Vehicle Replacements	670,000	-	-	-	213,411	-	284,639	-	14,864	-	46,214	-	84,177	-	26,696	-
Capital Expenditures Fund	1,224,497	-	-	-	390,031	-	520,208	-	27,166	-	84,461	-	153,842	-	48,790	-
Total Operational Support Budgets	182.25	\$ -	\$ -	\$ 17,789,111	58.05	\$ 23,726,436	77.43	\$ 1,239,008	4.04	\$ 3,852,202	12.57	\$ 7,016,650	22.90	\$ 2,225,276	7.26	
Statutory Functions Budgets Detail:																
Assessor	6,375,619	46.00													6,375,619	46.00
Clerk & Recorder-Administration	1,608,110	11.00													1,608,110	11.00
Clerk & Recorder-Recording	1,321,237	14.00													1,321,237	14.00
Clerk & Recorder-Motor Vehicle	5,814,386	54.75													5,814,386	54.75
Clerk & Recorder-Elections	4,047,362	16.00													4,047,362	16.00
Clerk & Recorder-Driver's License	234,590	3.00													234,590	3.00
Clerk & Recorder-E-Recording	542,010	-													542,010	-
Surveyor	8,932	0.10													8,932	0.10
Treasurer	1,792,906	12.00													1,792,906	12.00
Total Statutory Functions Budgets	156.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,745,152	156.85
Total Budgets (Direct/Operational Support/ Statutory Functions)																
	604,618,974	1,640.65	\$ -	\$ -	\$ 191,622,350	942.05	\$ 255,578,559	231.43	\$ 13,346,461	65.29	\$ 41,495,495	58.57	\$ 75,582,582	157.20	\$ 26,993,526	186.11

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

A scenic photograph of a gravel path next to a lake. A large, leafy tree stands on the right side of the path. In the background, a house is visible through the trees. The sky is clear and blue. A semi-transparent green box is overlaid on the left side of the image, containing the text.

Management Limitations

3.3 Financial Planning & Budget

Path next to Bingham Lake.



POLICY 3.3 FINANCIAL PLANNING AND BUDGET MONITORING REPORT

To: Board of County Commissioners
From: County Manager
RE: Internal Monitoring Report – Management Limitations
Policy: Policy 3.3 Financial Planning and Budget
Date: December 9, 2025

I hereby present my monitoring report on your Management Limitations Policy 3.3 *Financial Planning and Budget*. I certify that the information contained in this report is true for the 2026 Proposed Budget.

Signed: _____ *Doug DeBord* _____, County Manager

Date: __December 9, 2025__

POLICY 3.3 FINANCIAL PLANNING AND BUDGET MONITORING REPORT COMPLIANCE MATRIX

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

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

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

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

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

Monitoring Reports:

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

3.3.2 Deviate from statutory requirements.

Report: Compliance is reported based on my interpretation as the 2026 Preliminary Budget was presented to the Board on October 15, 2025, and the 2026 Proposed Budget is adopted on December 9, 2025.

Monitoring Reports:

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

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

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

Monitoring Reports:

- Alignment of Board goals to budget spreadsheet

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

Report: I report compliance as adequate information exists that:

- enables the credible projection of revenues and expenses as shown in the fund summaries;
- illustrates the segregation of capital and operational budget items as demonstrated in the fund summaries;
- specifically identifies fund balance type within the fund summaries; and
- discloses planning assumptions in both the budget memo and the transmittal letter.

Monitoring Reports:

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

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

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

Monitoring Reports:

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

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

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

Monitoring Reports:

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

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

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

Monitoring Reports:

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

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

Report: Compliance is reported based on my interpretation that:

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

Monitoring Reports:

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

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

Report: I report compliance based on my interpretation.

Monitoring Reports:

- Budget adoption resolution (baseline report for year)
- Position tracking report – HR – show change in staffing levels (addition/deletions)

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

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

Monitoring Reports:

- Policy 3.4 Fiscal Management and Control Report
-

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

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

Monitoring Reports:

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

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

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

Monitoring Reports:

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

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

Report: I report compliance based on my interpretation.

Monitoring Reports:

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



Glossary

Hiking trail at Dawson Butte Open Space.

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

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

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

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

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

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

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

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

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

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

ASSESSMENT RATE - The rate established by the State legislature which, when applied to the actual value of real and personal property, determines the assessed value of property. Residential assessment rates change every reappraisal (odd) year to keep the residential property taxes generated statewide at 45% of all property taxes.

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

AUTHORIZED SIGNATURE - Each Department Head/Elected Official shall designate individuals in their department/office who are authorized to sign documents. The Finance Department maintains an authorized signature log that is used to monitor signing authority. All documents received without the proper authorized signature(s) will be returned for correction.

AWARD - The acceptance of a bid or proposal; the presentation of a purchase order and a fully executed contract, as applicable.

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

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

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

BEST PRICE - Pricing, in the form of a bid, proposal, or quote, which is not necessarily the lowest, but rather what best fits the needs and interests of the County. Best Price is based on price, quality of goods or services to be provided, ongoing maintenance, warranty, support, prior experience with the vendor, the ability to meet all the County's specifications and requirements, and any other factors, reasonably related to the overall cost to the County.

BID BOND - An insurance agreement, in which, a third-party surety agrees to be liable to pay a certain amount of money in the event the respondent's bid/proposal is accepted by the County, and the respondent fails to accept the contract as awarded and approved as to form, by the County Attorney.

BOND - An interest-bearing note issued to borrow monies on a long-term basis.

BUDGET - The financial plan for the operation of a program or organization. The plan may be single or multi-year.

BUSINESS - Any corporation, limited liability company, partnership, individual, sole proprietorship, joint-stock company, joint venture, or other private legal entity.

CHANGE ORDER - A written order, signed by the Department Director/Elected Official, or their designee, directing the vendor to make changes to the original purchase order and/or contract. A Change Order shall be prepared before the requested change(s) are made, and are not to be performed by the vendor until the Change Order is properly approved, and the Purchase Order amended to reflect the requested change.

CAPITAL BUDGET - The budget for capital improvement projects, vehicles, equipment, and major computer system purchases. The capital budget includes infrastructure improvements, facilities, automated systems, fleet replacement, and parks development.

CAPITAL EXPENDITURE OR OUTLAY - The use of resources to acquire or construct a capital asset.

CAPITAL IMPROVEMENTS OR EQUIPMENT - Public facilities and infrastructure (buildings, bridges, roads) and major shared equipment resources (computer systems, telephone systems).

CAPITAL IMPROVEMENT PLAN (CIP) - A schedule of capital project expenditures for facilities, infrastructure improvements, and parks and trails development.

CARES ACT – Coronavirus Aid, Relief, and Economic Security (CARES), Act of 2020 was signed into law March 27, 2020, in response to the economic fallout from the pandemic COVID-19.

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

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

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

COMMITTED FUND BALANCE - The portion of the fund balance that can only be used for specific purposes according to limitations imposed by the Board of County Commissioners. The constraint may be removed or changed only by formal action of the Board of County Commissioners.

COMPETITIVE SEALED BID - A process used to acquire supplies and/or services that involves the review of written sealed bids presented by vendors. Such bids, are awarded on the basis of criteria contained in the bid documents.

CONFLICT OF INTEREST - A clash between the public interest and the private interest of the individual(s) concerned. The term identifies those situations where contractors may obtain a benefit from a public contract. Conflicts of interest may result in a breach of ethics.

CONSERVATION TRUST - State of Colorado lottery funds remitted to the County for parks and recreation use.

CONSTRUCTION - The process of building, altering, repairing, improving, or demolishing any County structure or building or any other County improvements, of any kind, to any County property.

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

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

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

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

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

DCECA - The acronym for Douglas County Emergency Communication Authority.

DESIGNEE - A duly authorized representative of a person holding a position of authority within the County.

DEVELOPMENT-RELATED FEES - Those fees and charges generated by building, development, and growth in the County. Included are building and street permits, development review fees, zoning fees, and platting and subdivision fees.

DEBT SERVICE - The annual payment of principal and interest on the County's indebtedness.

DCECC – Douglas County Early Childhood Council.

ELECTRONIC BENEFITS TRANSFER (EBT) - Electronic payments made directly from the State, to recipients and providers under Welfare Reform programs.

EMERGENCY AND DISASTER AUTHORIZATIONS RESOLUTION (EDAR) - A resolution that authorizes the County Manager, in the absence of the Board of County Commissioners, to act with the full authority of the Board of County Commissioners, during a State of Emergency.

ENCUMBRANCE - An amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service.

EMERGENCY CONDITION/EMERGENCY PURCHASE - An emergency condition is a situation that creates a threat to public health, welfare, or safety, such as a situation that may arise by reason of fire, flood, epidemic, riot, equipment failure, or other such reasons as may be proclaimed by a using department/office. The existence of such conditions creates an immediate and serious need for

supplies, equipment, materials, and services that cannot be met through normal procurement methods, and the lack of which, would threaten the function of County government, or the health, safety, or welfare of County residents.

EMERGENCY VEHICLE OPERATORS COURSE (EVOC) – A public safety driving facility for training law enforcement and first responders.

EXPENDITURE - An actual payment made by County check, wire, ACH, or purchasing card.

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

FEMA - The acronym for Federal Emergency Management Agency.

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

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

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

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

FRINGE BENEFITS - Personnel cost (Social Security taxes, medical/dental insurance premiums, life/disability insurance premiums, workers' compensation, etc.) supplemental to employees' salary and wages, which are paid wholly or in part by the County.

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

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

GENERAL IMPROVEMENT DISTRICT (GID) - General Improvement District.

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

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

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

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

HIDTA – An acronym for High Intensity Drug Trafficking Area.

INFRASTRUCTURE - Public domain fixed assets such as roads, bridges, curbs, gutters, streets, sidewalk drainage systems, lighting, and similar immovable assets.

INTERGOVERNMENTAL AGREEMENT (IGA) - A concord between two or more governmental units, to jointly identify, plan, and/or implement a task for their mutual benefit.

INTERDEPARTMENTAL CHARGES - The charges to user departments for internal services provided by another County agency, such as information processing, or for insurance funded from a central pool.

INTERGOVERNMENTAL REVENUES - Revenue from other governments, primarily Federal and State grants, but also other local governments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PREFERRED VENDOR – A vendor that the County prefers to work with for a variety of different reasons, including they may have a long-standing historical knowledge of the project and/or work that is being done, or the deciding department's determination that they are the most qualified to perform the work. The selection of a preferred vendor usually doesn't follow the formal bid/proposal process but does include a lengthy justification memo detailing all the reasons why that vendor should be selected over another vendor that could provide the same type of services for a similar (and sometimes lower) price. The use of a preferred vendor must be well documented and approved by the County Manager.

PRELIMINARY BUDGET - The recommended County budget annually submitted by the County Manager to the Board of County Commissioners by October 15th.

PROCUREMENT – The activity of buying, purchasing, renting, leasing, or otherwise acquiring any supplies, services, or construction. Procurement includes all functions that pertain to the obtaining of any supply, service, or construction, including description of requirements, selection and solicitation of sources, preparation and award of contracts and all phases of contract administration. Procurement and Purchasing are used interchangeably.

PROFESSIONAL SERVICES – Services, which are essentially intellectual in character, and which, include analysis, evaluation, prediction, planning, or recommendation. Professional services involve extended analysis, the exercise of discretion and independent judgment in their performance, and an advanced, specialized type of knowledge, expertise, or training customarily acquired either by a prolonged course of study or equivalent experience in the field. Professional services include, but are not limited to, services performed by accountants, architects, auditors, analysts, consultants, engineers, lawyers, physicians, and planners.

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

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

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

PROPRIETARY FUND - An accounting term for a fund with a cost-of-service focus, such as an internal service fund.

PROPRIETARY INFORMATION - Subject to the Colorado Revised Statutes Open Records Act, information or data describing technical processes, mechanisms, or operational factors that a business wishes to keep confidential and restricted from public access.

PURCHASING – The activity of buying, purchasing, renting, leasing, or otherwise acquiring any supplies, services, or construction. Purchasing includes all functions that pertain to the obtaining of any supply, service, or construction, including description of requirements, selection and solicitation of sources, preparation and award of contracts and all phases of contract administration. Purchasing and Procurement are used interchangeably.

PURCHASE ORDER - Legal authorization to purchase goods/services from a vendor.

PURCHASE REQUISITION - Request from a department/office for a purchase order.

PURCHASED SERVICES - The cost to obtain the efforts of individuals who are not on County payroll and who can provide a capability not available through the County's own resources. An example is the cost of printing services.

REQUEST FOR PROPOSAL (RFP) - A procurement method that uses formal business documents to solicit competitive sealed pricing for products or services, more conceptual in nature, whereby the vendor is the subject matter expert and is most knowledgeable in proposing a solution.

REQUEST FOR QUOTE (RFQ) – An informal purchasing process that solicits pricing information from several sources for items of minimal value.

RESOLUTION - A formal position or action taken and documented by the Board of County Commissioners.

RESTRICTED FUND BALANCE - The portion of fund balance constrained to being used for a specific purpose by external parties, constitutional provisions, or enabling legislation. Effectively, restrictions on fund balance may only be changed or lifted with the consent of resource providers.

REVENUE - Income received by the County in support of the government's program of services to the community. It includes such items as property taxes, fees, user charges, grants, and fines.

SALES TAX - A fixed rate tax (1%) in Douglas County imposed on the sale of all tangible personal property not specifically exempted. The most notable exemptions are groceries and home heating fuel.

SEBP – An acronym for the Southeast Business Partnership

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

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

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

SERVICES - The furnishing of labor, time, or effort by a contractor not involving the delivery of a specific product other than reports that are merely incidental to the required performance.

SINGLE SOURCE PROCUREMENT - A contract for the purchase of goods and services entered into after soliciting and negotiating with only one source, usually because of the technology required or uniqueness of the service provided.

SOLE SOURCE PROCUREMENT - A situation created due to the inability to obtain competition. May result due to only one vendor or supplier possessing the unique ability or capability to meet the requirements of the solicitation.

SOLE SOURCE VENDOR - Is a vendor that is selected (with the formal bid/proposal requirements waived) because they are the **ONLY** provider of a specialty product or specific service. The use of a sole source vendor must be well documented and approved by the County Manager.

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

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

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

SUPPLEMENTAL APPROPRIATION - An act by the Board of County Commissioners to transfer budgeted and appropriated monies from one spending agency to another, whether the agencies are in the same or different funds. Funds received that were not planned during the budget cycle can be appropriated and expended only after approval via this supplemental appropriation process. Also, if the County receives revenues that were not anticipated or assured at the time of budget adoption, those revenues can be used in the current fiscal year only after being approved for use via supplemental appropriation.

SUPPLIES - The cost of goods acquired for consumption or resale. All property including, but not limited to equipment, materials, and insurance. The term does not include land, water or mineral rights, workers' compensation insurance or benefit insurance for County employees.

TABOR – Taxpayer's Bill of Rights – Amendment approved by the voters in 1992. This amendment to the Constitution of the State of Colorado generally limits the amount of revenue governments in the state can retain and spend. Absent voter approval, it requires excess revenue to be refunded to taxpayers.

TANF (TEMPORARY AID TO NEEDY FAMILIES BLOCK GRANT) - Federally funded program to provide temporary assistance to needy families.

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

TAX RATE - The tax rate set by a taxing entity, which, when applied to the assessed value of property, generates property taxes. For example a 1.9774 percent levy against a home with an actual value of \$350,000 would generate \$523 in property taxes for Douglas County Government. *See also Mill Levy.*

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

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

TITLE 32 – As political subdivisions of the State of Colorado, special districts are required to submit a number of required filings to various state agencies throughout the year. These filings are primarily financial, but also include election results, lists of board of

directors, and others. Examples of Title 32 Districts include: Ambulance, Fire Protection, Health Assurance, Health Service, Metropolitan, Park and Recreation, Sanitation Water, and Water and Sanitation.

TITLE IV-E WAIVER - The Colorado Department of Human Services uses funding from the Title IV-E capped allocation to meet three federal goals in permanency for children, positive outcomes for children and families and prevention of child abuse and neglect, with focus on the implementation of family engagement, permanency roundtables and kinship supports.

TRANSFERS - The movement of monies from one fund to another. The monies are considered a revenue source for the receiving fund and a revenue use for the originating fund.

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

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

USE TAX - A tax (1.0 percent) in Douglas County for the privilege of using or consuming of Douglas County construction materials and motor vehicles purchased at retail. The construction use tax is collected by the Building Department at the time building permits are issued and is applied to 50.0 percent of the building permit value. The Clerk and Recorder collects the motor vehicle use tax.