

County Administrator's Proposed FY26 BUDGET BRIEF



County Administrator
DAVID CORBIN

Letter from County Administrator Dr. David Corbin

DOUGLAS BOARD OF COMMISSIONERS

It is my pleasure to present the FY2026 Proposed Budget for your review and consideration. This budget message identifies key budget priorities, highlights specific projects and initiatives, and outlines principal issues that impact the budget and the County.

The County ended 2024 in a strong financial and organizational position, as affirmed by independent auditors. We continue to implement fiscally prudent financial management policies that will also strengthen the County's financial position by the end of 2025. Douglas County continues to experience a resilient local economy with vigorous growth in housing, service, and commercial industries. This budget, however, recognizes current local and national economic uncertainty that may lead to growth decline.

The challenges incurred during this budget process included balancing the County's needs with fiscal responsibility as well as aiming to maintain or improve services while managing costs. Leadership contributions positively influenced the scope, unique goals, and priorities that are addressed in the proposed budget. While the proposed budget continues to support the community's goals, it also reflects restraint in an effort to maintain the County's strong financial condition for the future. This budget highlights the conservative solutions implemented to sustain the County during this economic period to combat inflation and rising operational costs.

The County will utilize a portion of its healthy unassigned fund balance as Budget Use of Reserves allocation. This will be used to pay for additional mandated obligations, one-time expenses, and some capital costs for the FY2026 Proposed Budget. The proposed use of this funding source is subject to the Board of Commissioners' willingness to prioritize replenishing the Budget Use of Reserves with recurring revenue growth in 2026, and the Board's compliance with the Fiscal Policy Fund Balance mandates.

REVENUE SUMMARY AND ASSUMPTIONS

We acknowledge persistent economic pressures, inflation, reduced intergovernmental grants, and slow wage growth. Therefore, we based our revenue estimates on prudent, conservative assumptions. Our revenue projections assume no change to the current millage rate. While a rate increase was proposed to the Board of Commissioners to address growing operational costs, that recommendation was not approved. The Administration will implement strict responsible spending controls and the use of available fund balances to meet our needs without placing an additional burden on taxpayers.

In accordance with the County's Fiscal Management Policy, the FY2026 Proposed General Fund Budget anticipated revenue is \$142,494,839. This represents the current year's recurring revenue only, with provisions for anticipated digest growth. Our fiscal policy reflects a strategy of fiscal conservatism combined with cautious optimism for continued economic growth within the county.

The countywide 2026 Proposed Budget is approximately \$294.5 million, inclusive of a proposed General Fund allocation of approximately \$161 million. This is a 16% increase over the FY25 amended budget and maintains our current millage rate at 12.063. The majority of the increase is funded by appropriations from the Budget Use of Reserves, which is necessary to fund for currently mandated initiatives approved by the BOC, without a millage rate increase.

SUMMARY OF KEY INITIATIVES

The 2026 Proposed Budget increases are primarily due to operational and capital investments for public safety; technological advancements or upgrades; systems automation; judicial expansion; infrastructure maintenance and capital purchases; courthouse renovations; Next Gen 911; and an increase in insurance premiums.

KEY GENERAL FUND REVENUE SOURCES

- **Property Taxes:** Property taxes are projected to contribute approximately \$103.7 million to the General Fund, which includes an estimated 12% growth in the overall tax digest for 2025. This growth reflects sustained real estate market values and new construction.

- **Sales and Use Taxes:** We project \$27.5 million in revenue from local option sales taxes. The estimate for this often volatile revenue source was kept conservative due to economic uncertainties. A recent demand for refunds by the Georgia Department of Revenue for sales and SPLOST taxes also requires that we continue to closely monitor this line-item.
- **Intergovernmental Revenues:** This includes state and federal grants, along with state-shared funds. We estimated approximately \$2.7 million from these sources, a slight decrease from the prior year due to state budget uncertainties. We will actively pursue all available grant opportunities.
- **Fees and Charges for Services:** Revenue from Parks & Recreation and Public Works fees and charges are expected to generate approximately \$3.7 million. This is based on a conservative projection that takes into account an expected slowdown in new construction but sustained demand for county services.

USE OF FUND BALANCE

To ensure a balanced budget and address rising costs without a millage rate increase, a modest portion of the General Fund's fund balance will be utilized. This prudent use of reserves will be accompanied by continued efforts to identify savings and efficiencies across all departments. This will be supported with the *BOC's 2026 Budget Adoption Resolution* to prioritize the reinstatement of the use of fund balance reserves before approving any additional use for new recurring revenue growth to minimize the long-term impact on reserves.

COUNTY-WIDE BUDGET EXPENDITURE HIGHLIGHTS

PUBLIC SAFETY

- **Correctional Facilities:** Increased funding for the operation and staffing at the Sheriff's Office to meet required safety and staffing levels.
- **Fire:** Additional funding for retention incentives, fire trucks, competitive salary increments, and S.A.F.E.R. grant subsidies for Station #9.
- **Law Enforcement:** Allocations for additional equipment upgrades and body cameras.
- **911 Services:** Investment in Next Gen 911 and implementation of initiatives to secure alternative revenue sources.
- **Support Services:** Enhanced funding for community service providers.

INFRASTRUCTURE AND PUBLIC WORKS

- **Roads, Bridges and Streetlights:** Investments in construction, maintenance, and repair of the county's streetlights and transportation network, including SPLOST and grant-funded projects.
- **Capital Projects:** Money set aside for significant construction or expansion projects of government buildings or facility renovations.

GENERAL GOVERNMENT AND EMPLOYEE COSTS

- **Compensation and Benefits:** The proposed budget includes allocations to cover rising costs for health insurance, pension funds, and liability insurance, while maintaining current employee premium contributions.
- **Efficiency and Technology Upgrades:** This proposed budget invests in systems upgrades and automation for HR, Finance, Procurement, Payroll and Accounts Payable.
- **Recruitment and Retention:** The proposed budget includes spending aimed at hiring and retaining talent, particularly in critical sectors like public safety.

COMMUNITY AND RECREATIONAL SERVICES

- **Parks and Recreation:** Budgeting for park maintenance and improvements to enhance residents' quality of life and recreational experiences.
- **Community Facilities:** Includes funding for renovations of the Courthouse and community facilities.

ECONOMIC OUTLOOK

The FY26 Proposed Budget increases advance the County's Strategic Plan and Core Values centered on the following: Integrity, Transparency, Efficiency, Inclusivity, and Quality. It includes start-up costs for an Internal Audit Office, and the augmentation of Finance, HR, and Payroll systems. This budget will be supported with the County's implementation of strict cost management oversight and pursuit of additional alternative revenue sources.

ACKNOWLEDGEMENT

I extend my sincere appreciation to county personnel, elected officials, and the public for their contributions in developing the FY2026 Proposed Budget.

David Corbin

Dr. David Corbin, County Administrator

MISSION STATEMENT

To efficiently deliver superior public service that enriches the quality of life within a thriving, safe, and healthy community in a fiscally responsible manner.

VISION STATEMENT

Douglas County is a diverse, vibrant, innovative, and sustainable community that sets the standards nationally for public service.

CORE VALUES

Integrity • Transparency • Efficiency • Inclusivity • Quality





DOUGLAS COUNTY
COUNTY ADMINISTRATION

ORGANIZATIONAL STANDARDS

S	SUCCESS	
U	UNITY	
P	PROFESSIONALISM	
E	EFFECTIVENESS	
R	RESPONSIVENESS	
I	INTEGRITY	
O	OPTIMISM	
R	RESPECT	



DOUGLAS FORWARD 2025

STRATEGIC PLAN RECAP

Douglas County's 5-year Strategic Plan designed to guide our decision making on the important priorities identified by our citizens

PUBLIC SAFETY

Douglas County is a place where citizens feel safe at home, work and in the community.

ACCOMPLISHMENTS

- Fire/EMS Training Facility
- Public Safety Pay
- Back-Up E-911 Center
- Fire Station #9
- Alert Douglas



INFRASTRUCTURE

Douglas County is a place where citizens can move efficiently, affordably, and safely via our well-designed and maintained network of roads, sidewalks, trails, and transit options.

ACCOMPLISHMENTS

- DOT Administrative Building
- Landfill Transfer & Recycling
- Lee Road Extension
- Community Orchards



ECONOMIC DEVELOPMENT

Douglas County is a place where citizens, businesses and places are thriving economically.

ACCOMPLISHMENTS

- Highway 92 Corridor Study
- Spine Road Development
- Small Business Procurement Forums
- Revamped Film & Entertainment Office
- Fortune 500 Community Investments



PUBLIC HEALTH

Douglas County is a place where citizens can attain their highest level of health and well-being within a healthy sustainable environment.

ACCOMPLISHMENTS

- Public Health Facility Renovation
- Douglas County Opioid Abatement Advisory Council
- Community Services Provider Program



DOUGLAS COUNTY
OPIOID ABATEMENT
ADVISORY COUNCIL

RECREATIONAL FACILITIES & PROGRAMS

Douglas County is a place where citizens can participate in culturally enriching activities such as arts, sports, and recreational programs.

ACCOMPLISHMENTS

- Fairburn Road Senior Center
- Boundary Waters Renovation
- Clinton Nature Preserve Dog Park
- Selman Drive Library
- Winston Park Renovation
- Cultural Engagement Events



TRANSFORM DOUGLAS COUNTY GOVERNMENT

Douglas County is a place where citizens trust that their government responsibly manages resources, provides exceptional services, and equitably represents them.

ACCOMPLISHMENTS

- Administrative Reorganization
- Douglas County Government Rebranding
- Douglas County Youth Initiative
- Citizen Service Center
- Douglas County E.D.G.E.



COUNTY SNAPSHOT

Population

Population	151,887
Population Change (since 2010)	+11.3%
Population Forecast (2050)	192,481

County Statistics

Square Miles in the County	201
Median Household Income	\$80,933

Housing

Households	51,339
Owner-Occupied	64.16%
Renter-Occupied	35.84%

Infrastructure

Roads	704 miles
Streetlights	16,278

County Government

Number of Employees	1300
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County Services

Number of Senior Centers	3
Number of Libraries	3
Park Acres	200
Trails	25 miles

Public Safety

Number of Law Enforcement Personnel	347
Precincts	2
Number of Fire Personnel	240
Stations	11

Largest Employers

Douglas County School System, Douglas County Government, Cornerstone Building Brands, WellStar Douglas Hospital, Stitch Fix, McMaster Carr, Home Chef, Gordon Food Service, Medline, Kehe, and Google.

FY25 THE PROGRESS



Boundary Waters Renovation



Fairburn Rd Senior Center Groundbreaking



Connect Douglas Ribbon Cutting

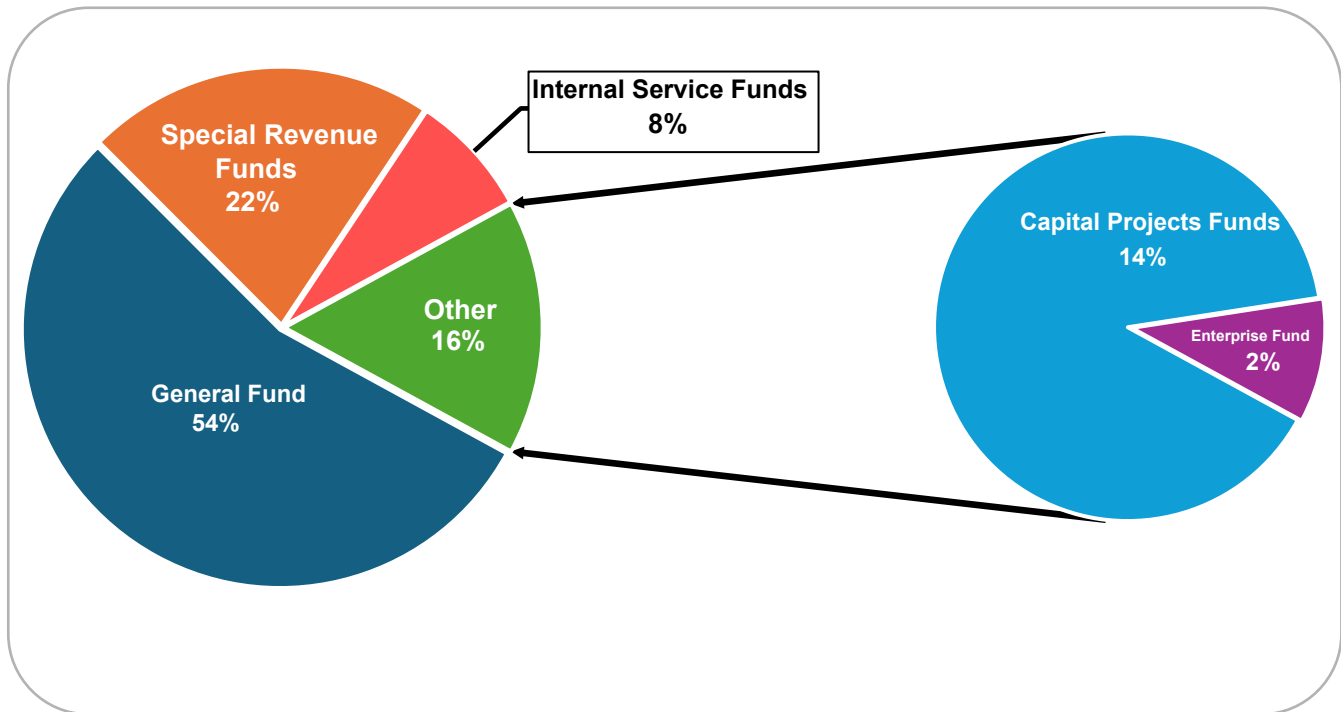


I-20 Interchange



New Coroner's Office

TOTAL COUNTYWIDE PROPOSED BUDGET \$294,550,458



DOUGLAS COUNTY BUDGETED FUND TYPES

1. GENERAL FUND

The General Fund serves as the primary funding source for local government operations. It accounts for all current financial resources not required by law or administrative action to be accounted for in other funds. The County's General Operations, Public Safety, Public Works, Courts, Planning and Development, Department of Transportation, and General Administrative Support Services are mostly funded with General Fund.

Since the Resources of the General Fund are not typically restricted to specific purposes, they may be accumulated in the form of a fund balance (assets exceeding liabilities) for "rainy day" events such as emergencies, catastrophes, or other unforeseen demands. The County's fiscal policy is to maintain a healthy fund balance, whereby citizens are guarded against the financial strains of fluctuating revenues caused by changes in economic conditions, unexpected service needs or disruptions in the event of unexpected natural or man-made disasters.

2. SPECIAL REVENUE FUNDS

These funds account for proceeds of specific revenue sources other than fiduciary funds, debt service or capital projects funds that are legally restricted or committed to be expended for specific purposes.

3. CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for financial resources allocated to the acquisition, construction, or improvement of major capital assets such as buildings, roads, parks, and infrastructure, other than those financed by proprietary or trust funds. These projects often extend over multiple fiscal years and are typically funded through Special Purpose Local Option Sales Tax (SPLOST), Capital Outlay Funds, Budgeted Reserves, Grants, or Intergovernmental Revenues. Douglas County's primary funding source for the acquisition and construction of capital facilities and assets for numerous years has been the Special Purpose Local Option, Sales Tax (SPLOST), which had been approved by its citizens. When comparing expenditures between years, figures vary greatly due to the number and timing of project appropriations.

4. ENTERPRISE FUNDS

Enterprise Funds are used to account for business-type activities of the government. The goods or services are typically provided to customers external to the government. Its goods/services are financed with revenues from the same activity, user fees, and/or charges sufficient to cover the costs of providing the goods or services, including related capital costs. Enterprise Funds are expected to be self-supporting. While other governments may have Enterprise Funds for water, gas, and airports; the County's current sole Enterprise Fund is for Landfill.

5. INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for business-type activities of the government, where goods or services are provided to internal customers of the government. The internal customers, which include other funds, departments, or agencies of the government, reimburse the Internal Service Funds on a cost basis. The goal of this fund is to generate revenues in the form of user fees and charges that are sufficient to cover the costs of providing goods or services, or to breakeven but not make a profit. The County has two Internal Service Funds: namely Employee Health Insurance and Workers Compensation Claims Funds. Since the General Fund accounts for most of the County's personnel costs, most of the incoming revenue for the Employee Health Insurance and Workers Compensation Claims funds. Since the General Fund accounts for most of the County's personnel costs, most of the incoming revenue for the Employee Health Insurance and the Worker's Compensation Insurance Fund is funded from the General Fund.

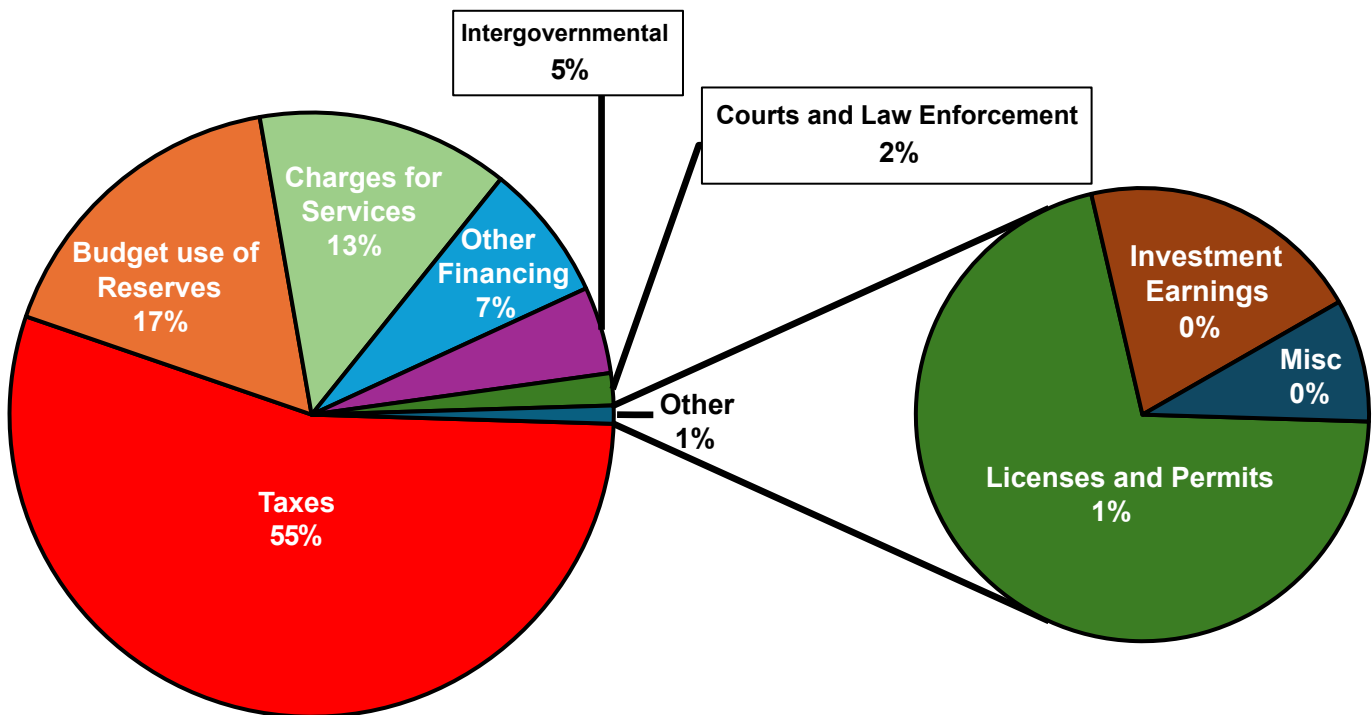
6. DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources and payment of long-term debt principal, interest, and related costs. These funds ensure transparency and accountability in compliance with debt indenture requirements for the management of debt obligations. The County currently only has debt service funds for leases and no bonds.

2026 PROPOSED vs. 2025 AMENDED COUNTYWIDE BUDGET BY FUND TYPE

	<u>2026</u> <u>Proposed</u> <u>Budget</u>	FY2025 Amended Budget	Proposed Change	% Change
General Fund	160,710,399	138,693,242	22,017,157	15.9%
Special Revenue Funds	64,273,251	59,880,473	4,392,778	7.3%
Internal Service Funds	22,692,145	18,654,229	4,037,916	21.6%
Capital Projects Funds	42,000,000	40,051,063	1,948,937	4.9%
Enterprise Fund	4,874,663	9,675,513	(4,800,850)	-49.6%
TOTAL COUNTY BUDGET	294,550,458	266,954,520	27,595,938	10.3%

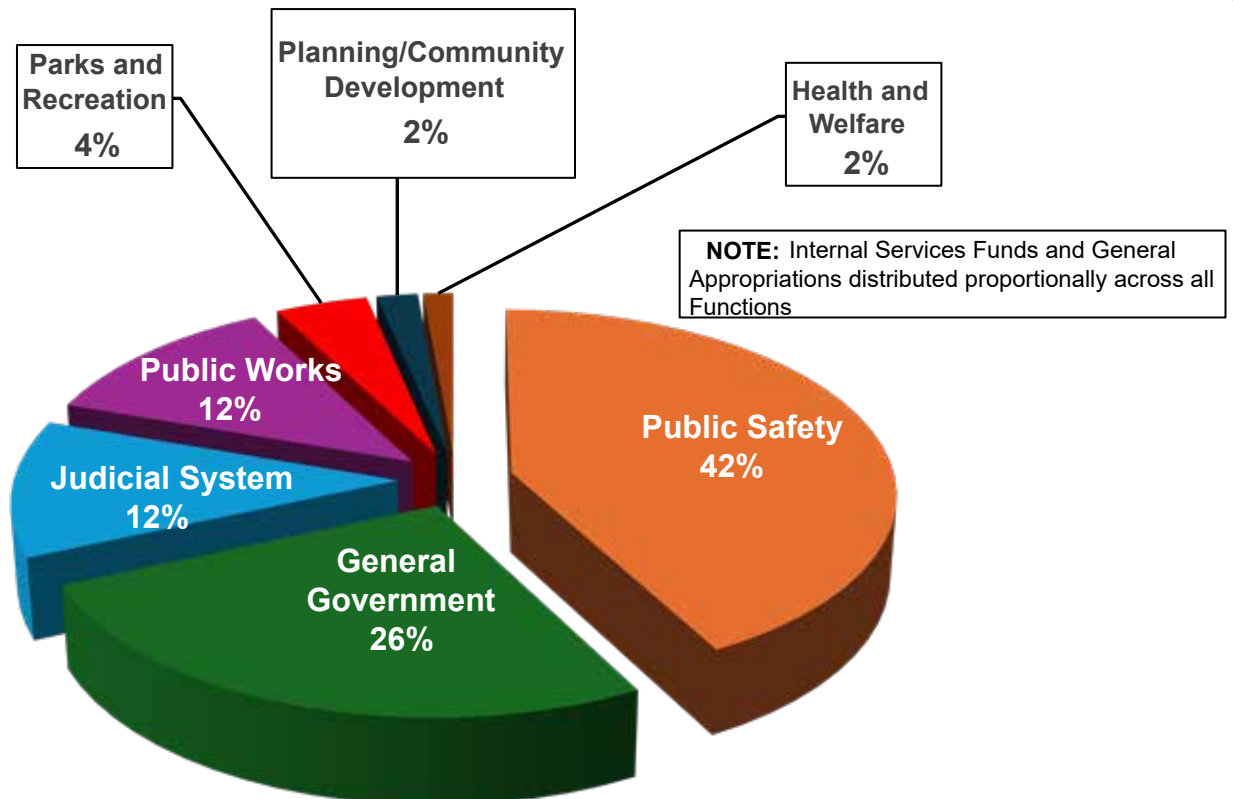
2026 COUNTYWIDE SOURCE OF FUNDS % OF BUDGET



2026 PROPOSED COUNTYWIDE BUDGETED USE OF FUNDS

<u>FUNCTION</u>	<u>2026 Proposed Budget</u>
Public Safety	124,332,107
General Government	77,036,412
Judicial System	35,232,249
Public Works	35,201,715
Parks and Recreation	12,878,310
Planning/Community Development	5,714,089
Health and Welfare	4,155,575
Expenses Total	294,550,458

2026 COUNTYWIDE USE OF FUNDS % of BUDGET



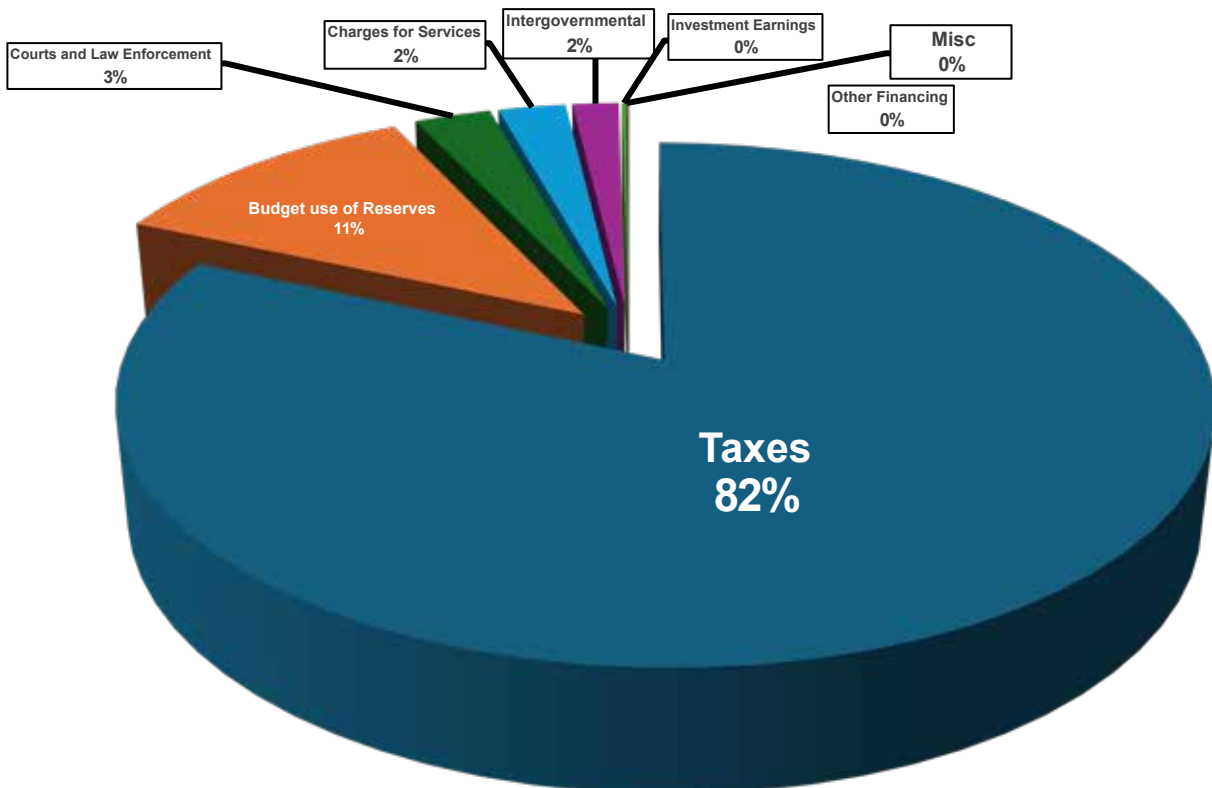
2026 PROPOSED vs. 2025 AMENDED COUNTYWIDE EXPENSE BUDGET BY FUND

	<u>2026 Proposed Budget</u>	<u>FY2025 Amended Budget</u>	<u>Proposed Change</u>	<u>% Change</u>
General Fund	160,710,399	138,693,242	22,017,157	15.9%
101 General Fund	160,710,399	138,693,242	22,017,157	15.9%
Special Revenue Funds	64,273,251	59,880,473	4,392,778	7.3%
205 Law Library	400,000	903,195	(503,195)	-55.7%
207 State Court Technology Fund	70,000	57,378	12,622	22.0%
210 Sheriff Asset Forfeiture	2,300,000	2,637,627	(337,627)	-12.8%
211 District Attorney Asset Forfeit	240,000	378,903	(138,903)	-36.7%
212 National Opioid Settlement	1,180,000	300,000	880,000	293.3%
214 County Jail Fund	300,000	-	300,000	0.0%
215 Emergency Telephone System	4,568,380	5,763,647	(1,195,267)	-20.7%
220 Neighborhood Stabilization Prog	18,499	18,499	-	0.0%
250 General Grants	5,560,170	73,190	5,486,980	7496.9%
261 Sheriff Other Programs	30,000	42,003	(12,003)	-28.6%
262 Sheriff Inmate Commissary	1,000,000	616,393	383,607	62.2%
270 Uninc. Area Special District	13,474,340	15,001,726	(1,527,386)	-10.2%
272 Fire Protection Services & EMS	31,090,936	30,429,814	661,122	2.2%
274 Animal Control Services	2,402,448	2,191,819	210,629	9.6%
275 Hotel-Motel Tax	930,000	930,000	-	0.0%
291 Sidewalk	200,000	25,053	174,947	698.3%
292 Crime Victim Assistance	223,378	226,126	(2,748)	-1.2%
293 Drug Abuse Treatment & Education	285,100	285,100	-	0.0%
Internal Service Funds	22,692,145	18,654,229	4,037,916	21.6%
610 Self-Insurance	21,342,145	17,554,229	3,787,916	21.6%
611 Workers Compensation	1,350,000	1,100,000	250,000	22.7%
Capital Projects Funds	42,000,000	40,051,063	1,948,937	4.9%
323 2016 SPLOST Capital Project	9,000,000	17,051,063	(8,051,063)	-47.2%
324 2022 SPLOST Capital Project	33,000,000	23,000,000	10,000,000	43.5%
Enterprise Fund	4,874,663	9,675,513	(4,800,850)	-49.6%
530 Connect Douglas	-	4,271,290	(4,271,290)	-100.0%
540 Solid Waste Disposal	4,874,663	5,404,223	(529,560)	-9.8%
TOTAL COUNTY BUDGET	294,550,458	266,954,520	27,595,938	10%

2026 PROPOSED vs. 2025 AMENDED GENERAL FUND BUDGET SOURCE OF FUNDS

	2026 Proposed Budget	FY2025 Amended Budget	Proposed Change	% Change
Taxes	131,186,015	120,364,200	10,821,815	9%
Budget use of Reserves	18,215,560	6,142,362	12,073,198	197%
Courts and Law Enforcement	4,394,200	4,794,200	(400,000)	-8%
Charges for Services	3,871,593	4,435,700	(564,107)	-13%
Intergovernmental	2,657,031	650,000	2,007,031	309%
Investment Earnings	250,000	500,000	(250,000)	-50%
Misc	81,000	126,761	(45,761)	-36%
Licenses and Permits	55,000	55,000	-	0%
Other Financing	-	278,329	(278,329)	-100%
Grand Total	160,710,399	137,346,552	23,363,847	17%

2026 GENERAL FUND SOURCE OF FUNDS % of BUDGET

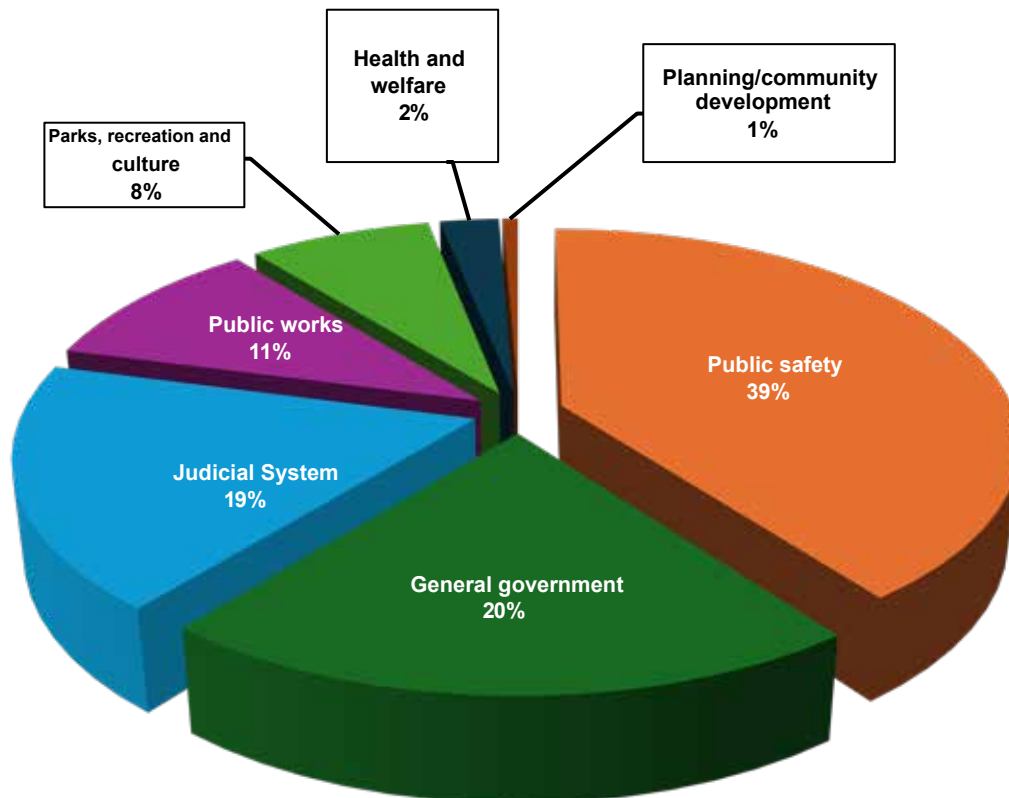


2026 PROPOSED vs. 2025 AMENDED GENERAL FUND BUDGETED USE OF FUNDS

<u>Function</u>	<u>2026 Proposed Budget</u>	<u>FY2025 Amended Budget</u>	<u>Proposed Change</u>	<u>% Change</u>
Public Safety	62,074,477	57,722,959	4,351,519	7.5%
General Government	31,778,069	27,214,882	4,563,187	16.8%
Judicial System	31,313,864	26,359,467	4,954,396	18.8%
Public Works	18,243,941	11,567,853	6,676,088	57.7%
Parks, Recreation and Culture	12,305,673	11,541,516	764,156	6.6%
Health and Welfare	3,971,305	3,364,061	607,244	18.1%
Planning/Community Development	1,023,070	922,503	100,568	10.9%
Expenses	160,710,399	138,693,242	22,017,157	15.9%

NOTE: The increase in Public Works cluster can be attributed to transfer of Connect Douglas from Enterprise Fund to General Fund

2026 GENERAL FUND USE OF FUNDS % OF BUDGET



NOTE: Dept 190 General Appropriations distributed proportionally across all Functions

2026 PROPOSED vs. 2025 AMENDED GENERAL FUND BUDGETED USE OF FUNDS

<u>Function</u>	FY2026 Proposed	FY2025 Amended Budget	Change vs. Amended	% Change
GG - General Government				
105 County Administrator	871,320	909,005	(37,685)	-4.1%
106 District 1 Commissioner	200,000	200,000	-	0.0%
107 District 2 Commissioner	200,000	200,679	(679)	-0.3%
108 District 3 Commissioner	200,000	200,000	-	0.0%
109 District 4 Commissioner	200,000	200,000	-	0.0%
110 County Commission	935,392	782,458	152,934	19.5%
111 Internal Auditor	200,000	-	200,000	0.0%
112 Intergovernmental Services	533,904	585,223	(51,319)	-8.8%
115 Human Resources	1,255,691	1,184,750	70,941	6.0%
123 Motor Pool	6,940	6,940	-	0.0%
125 Finance	1,696,151	1,666,812	29,339	1.8%
130 Information Services	2,901,759	2,901,759	-	0.0%
131 Records Retention	274,358	268,669	5,689	2.1%
135 Risk & Safety	573,001	423,488	149,513	35.3%
140 Property Management	1,607,820	1,603,336	4,484	0.3%
141 Courthouse Maintenance	3,387,360	1,619,129	1,768,231	109.2%
145 Printing & Mail	286,129	267,905	18,224	6.8%
190 General Appropriations	27,340,926	21,699,386	5,641,540	26.0%
192 Communications & Relations	739,835	729,617	10,218	1.4%
195 Purchasing	776,032	633,256	142,776	22.5%
220 Legal Services	1,250,000	1,250,000	-	0.0%
310 Tax Commissioner	3,573,826	3,283,115	290,711	8.9%
320 Board of Tax Assessors	395,861	386,550	9,311	2.4%
330 Appraisal	1,930,274	1,893,774	36,500	1.9%
340 Tax Equalization Board	171,662	170,667	995	0.6%
415 Election Board	2,204,496	1,557,022	647,474	41.6%
GG - General Government Total	53,712,737	44,623,540	9,089,197	20.4%
810 Public Welfare	150,000	150,000	-	0.0%
820 Dept. of Family & Children Svcs.	75,000	70,000	5,000	7.1%
827 Senior Services	2,145,685	1,972,849	172,836	8.8%
855 Board of Health	410,000	410,000	-	0.0%
880 Community Outreach	515,000	225,000	290,000	128.9%
HW - Health and Welfare Total	3,295,685	2,827,849	467,836	16.5%

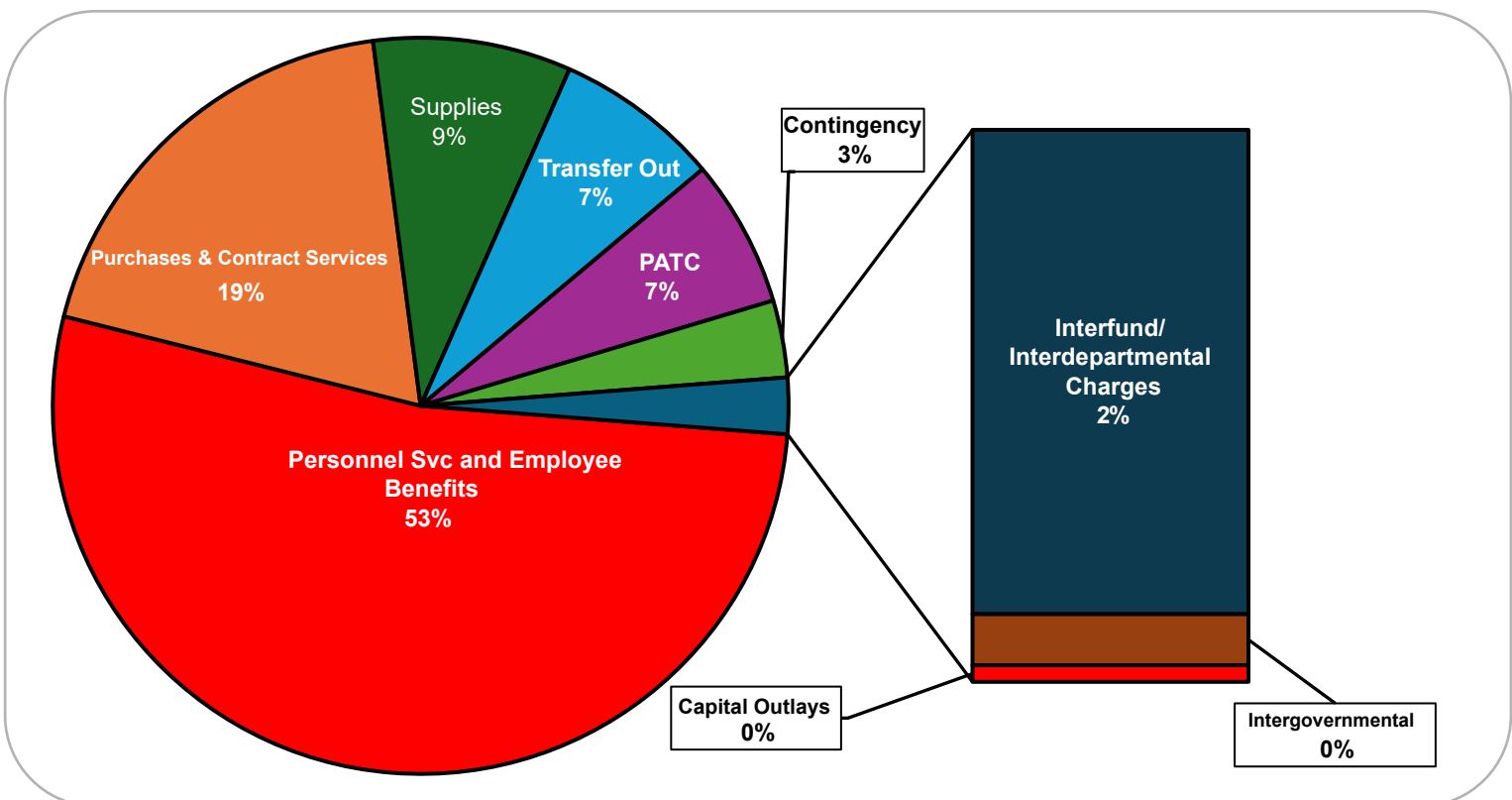
2026 PROPOSED vs. 2025 AMENDED GENERAL FUND BUDGETED USE OF FUNDS (Continued)

<u>Function</u>	FY2026 Proposed	FY2025 Amended Budget	Change vs. Amended	% Change
JS - Judicial System				
210 Clerk of Superior Court	3,270,597	3,192,936	77,661	2.4%
215 Magistrate Court	1,546,120	1,461,870	84,250	5.8%
225 Solicitors Office	2,789,421	2,237,427	551,994	24.7%
230 District Attorney	4,375,791	3,687,275	688,516	18.7%
234 Superior Court Felony Drug Court	455,015	414,959	40,056	9.7%
235 Superior Court Judges	1,349,944	1,019,860	330,084	32.4%
237 State Court	1,794,514	1,020,016	774,499	75.9%
238 State DUI Court	402,167	401,296	871	0.2%
239 Clerk of State Court	1,066,099	990,182	75,917	7.7%
240 Probate Court	1,493,235	1,147,401	345,834	30.1%
250 Public Defender	4,186,993	3,434,332	752,661	21.9%
260 Juvenile Court	1,170,256	1,090,739	79,517	7.3%
262 Juvenile Public Defender	999,472	978,456	21,016	2.1%
265 Juvenile Programs Administration	1,086,955	1,054,669	32,286	3.1%
JS - Judicial System Total	25,986,579	22,131,417	3,855,162	17.4%
PCD - Planning/community development				
185 Industrial Development	200,000	200,000	-	0.0%
335 GIS Mapping	511,323	426,409	84,914	19.9%
910 Cooperative Extension Services	137,697	157,957	(20,260)	-12.8%
PCD - Planning/Community Development Total	849,020	784,366	64,654	8.2%
PRC - Parks, Recreation and Culture				
920 Parks & Recreation	4,349,948	3,834,198	515,750	13.5%
922 Aquatic Center	1,588,963	1,822,369	(233,406)	-12.8%
923 Activity Center	710,917	671,774	39,143	5.8%
924 Senior Center	922,589	929,975	(7,386)	-0.8%
930 Libraries	2,639,748	2,621,668	18,080	0.7%
PRC - Parks, Recreation and Culture Total	10,212,165	9,879,984	332,181	3.4%
PS - Public Safety				
270 Coroner	506,275	506,275	-	0.0%
280 Sheriff Enforcement	21,180,459	19,914,756	1,265,703	6.4%
281 Sheriff Detention	29,440,980	28,516,089	924,891	3.2%
710 Emergency Management	386,316	404,439	(18,123)	-4.5%
PS - Public Safety Total	51,514,030	49,341,559	2,172,471	4.4%
PW - Public Works				
150 DOT Maintenance & Construction	6,288,556	4,975,642	1,312,914	26.4%
152 DOT Traffic Operations	1,885,612	1,544,912	340,700	22.1%
154 DOT Administration	1,648,883	1,185,115	463,768	39.1%
155 Fleet Management	1,596,770	1,398,857	197,913	14.1%
165 Connect Douglas	3,720,362	-	3,720,362	0.0%
PW - Public Works Total	15,140,183	9,104,526	6,035,657	66.3%
	160,710,399	138,693,242	22,017,157	15.9%

2026 PROPOSED vs. 2025 AMENDED GENERAL FUND EXPENSE TYPE

	FY2026 Proposed	FY2025 Amended Budget	Proposed Change	% Change
Personnel Svc and Employee Benefits	84,653,412	79,752,728	4,900,684	6.1%
Purchases & Contract Services	30,567,415	25,982,202	4,585,213	18%
Supplies	13,981,717	15,359,452	(1,377,735)	-9.0%
Transfer Out	11,669,795	14,080,979	(2,411,184)	-17.1%
PATC	10,433,879	31,234	10,402,645	33306.0%
Contingency	5,436,003	139,409	5,296,594	3799%
Interfund/ Interdepartmental Charges	3,481,026	2,524,117	956,909	37.9%
Intergovernmental	367,868	306,868	61,000	19.9%
Capital Outlays	119,284	516,253	(396,969)	-76.9%
	160,710,399	138,693,242	22,017,157	16%

2026 GENERAL FUND BY EXPENSE TYPE % OF BUDGET



NOTES



DOUGLAS COUNTY

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