CERTIFICATE

To the Clerk of Douglas County, State of Kansas
We, the undersigned, officers of
Douglas County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2027; and
(3) the Amount(s) of 2026 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2027 Adopted Budget: Budget Authority for Expenditures	2027 Adopted Budget: Amount of 2026 Ad Valorem Tax	2027 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	111,755,381	71,341,681	
Debt Service	10-113	7	713,341		
Road & Bridge	68-5,101	8	10,667,766	5,376,037	
Employee Benefits	12-16,102	9	22,952,779	16,618,815	
Emergency Telephone		10	1,065,157		
Motor Vehicle Operations		10	1,632,127		
Special Alcohol		11	176,747		
Special Parks & Recreation		11	297,463		
Local County Sales Tax		12	8,208,758		
MH Services Sales Tax		12	35,640,572		
Municipalities Fight Addiction		13	314,060		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Totals		xxxxxx	193,424,151	93,336,532	
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		17			
Combined Rate and Budget Hearing 2		18			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
Nov 1, 2026 Total Assessed Valuation

Revenue Neutral Rate	38.605
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: 8/27/2026 2026

County Clerk

Governing Body

CPA Summary

CERTIFICATE (2)

Table of Contents:

		Page No.	2027 Proposed Budget: Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Clinton Cemetary	17-1330	19	102,271	14,550	17,808,237	
Colyer Cemetary	17-1330	20	57,448	25,225	47,672,160	
Eastview Cemetary	17-1330	21	12,007	7,571	7,108,794	
Maple Grove Cemetary	17-1330	22	41,592	16,949	24,211,013	
Rock Creek Cemetary	17-1330	23	9,667	3,174	4,521,391	
Stull Cemetary	17-1330	24	150,007	34,940	25,638,553	
Twin Mound Cemetary	17-1330	25	3,709	1,705	2,749,076	
TOTALS		xxxxxx	376701	104114		

Attest: 8/27/2026, 2026

County Clerk

CPA Summary

Douglas County 2027

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2026	Ad Valorem Levy Tax Year 2025	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	70,480,260	4,697,117	39,754	25,108	99,600	0
Debt Service						
Road & Bridge	6,066,980	404,331	3,422	2,161	8,200	0
Employee Benefits	12,850,565	856,419	7,248	4,578	22,959	0
TOTAL	89,397,805	5,957,867	50,424	31,847	130,759	0

County Treas Motor Vehicle Estimate 5,957,867

County Treas Recreational Vehicle Estimate 50,424

County Treas 16/20M Vehicle Estimate 31,847

County Treas Commercial Vehicle Tax Estimate 130,759

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.06664

Recreational Vehicle Factor 0.00056

16/20M Vehicle Factor 0.00036

Commercial Vehicle Factor 0.00146

Watercraft Factor 0.00000

Douglas County 2027

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
General - Appraiser	Equipment Reserve	7,200	7,200	7,200	19-119
General - Criminal Justice Services/YS	Equipment Reserve	15,000	15,000	15,000	19-119
General - District Attorney	Equipment Reserve	20,000	20,000	20,000	19-119
General - Emergency Comm Center	Equipment Reserve	70,000	70,000	70,000	19-119
General - Emergency Management	Equipment Reserve	40,000	40,000	40,000	19-119
General - Fairgrounds	Equipment Reserve	50,000	50,000	50,000	19-119
General - First Responders RIT	Equipment Reserve	5,750	5,750	5,750	19-119
General - Fleet Operations	Equipment Reserve	30,000	30,000	30,000	19-119
General - Heritage Conservation	Equipment Reserve	230,000	-	-	19-119
General - Information Technology	Equipment Reserve	380,000	80,000	80,000	19-119
General - Maintenance	Equipment Reserve	480,000	30,000	30,000	19-119
General - Parks & Vegetation	Equipment Reserve	95,000	95,000	95,000	19-119
General - Register of Deeds	Equipment Reserve	1,000	1,000	1,000	19-119
General - Senior Resources	Equipment Reserve	10,000	160,000	10,000	19-119
General - Sheriff Operations	Equipment Reserve	718,800	614,300	747,000	19-119
General - Sheriff Jail	Equipment Reserve	388,000	270,275	179,000	19-119
General - Sustainability Management	Equipment Reserve	54,000	-	-	19-119
General - Treasurer	Equipment Reserve	-	5,000	5,000	19-119
General - Zoning	Equipment Reserve	6,000	308,000	8,000	19-119
General - Transfers Out	Equipment Reserve	-	1,125,000	-	19-119
General - Transfers Out	Employee Benefits	-	2,000,000	-	12-16,102
General - Transfers Out	Local County Sales Tax	4,750,000	4,750,000	4,750,000	12-197
General - Transfers Out	Workers Compensation	475,000	325,000	325,000	12-2615
General - Transfers Out	MH Sales Tax	5,422,690	5,422,690	4,470,582	12-197
General - Transfers Out	Ambulance Capital Reserve	1,680,000	1,230,000	1,230,000	19-119
General - CIP	Capital Improvement Program	5,377,380	5,377,380	5,377,380	19-120
General - Emergency Comm Center	Capital Improvement Program	580,000	-	-	19-120
Road and Bridge	Equipment Reserve	675,000	675,000	675,000	19-119
Moter Vehicle Operations	Equipment Reserve	1,000	5,000	5,000	8-145
Local County Sales Tax	Capital Improvement Program	20,000,000	-	-	19-120
Equipment Reserve	Emergency Telephone	3,152	-	-	Non-budgeted
Equipment Reserve	General Fund	655	-	-	Non-budgeted
	Total	41565627	22711595	18225912	
	Adjustments*				
	Adjusted Totals	41565627	22711595	18225912	

*Note: Adjustments are required only if the transfer is being made in and/or from a non-budgeted fund.

Douglas County

2027

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2026	Date Due		Amount Due 2026		Amount Due 2027	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond & Interest Fund											
Series 2008 N 600 Road Improvement	9/15/2008	9/1/2028	4.75	280,000	60,000	Mar	Sept	2,850	20,000	1,900	20,000
Series 2009A SE Lawr Sanitary Sewer	10/1/2009	9/1/2030	4.25	2,445,000	870,000	Mar	Sept	36,975	160,000	30,175	165,000
Series 2012E Yankee Tank CID	9/5/2012	8/1/2032	4.00	175,000	70,000	Feb	Aug	2,800	10,000	2,400	10,000
Local County Sales Tax Fund											
Series 2020B	12/10/2020	9/1/2033	2.00	10,315,000	8,410,000	Mar	Sept	153,365	985,000	133,665	1,000,000
Series 2025A	6/11/2025	9/1/2045	5.00	51,550,000	51,550,000	Mar	Sept	3,150,278	1,030,000	2,526,000	1,655,000
Mental Health Sales Tax Fund											
Series 2020A	12/10/2020	9/1/2040	3.00	8,445,000	6,660,000	Mar	Sept	123,903	380,000	112,503	390,000
Total G.O. Bonds					**67,620,000**			**3,470,171**	**2,585,000**	**2,806,643**	**3,240,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**67,620,000**			**3,470,171**	**2,585,000**	**2,806,643**	**3,240,000**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2026	Payments Due 2026	Payments Due 2027
				Totals	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	22,024,255	25,666,810	23,585,422
Receipts:			
Ad Valorem Tax	67,524,126	70,480,260	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	699,527	582,280	579,535
Motor Vehicle Tax	4,881,336	4,508,930	4,697,117
Recreational Vehicle Tax	42,708	41,220	39,754
16/20M Vehicle Tax	29,819	27,525	25,108
Commercial Vehicle Tax	100,369	99,650	99,600
Watercraft Tax	51,062	42,763	0
Gross Earnings (Intangible) Tax			0
1% County Sales Tax	10,117,120	10,144,290	10,101,000
City Admin Fees	216,447	195,425	200,000
County Fees	77,960	18,500	18,500
County Clerk Fees	0	3,070	3,070
Court Fees	41,413	33,500	33,500
Court Trustee Fees	275,241	275,000	275,000
Fairgrounds Rental Income	118,350	136,340	136,350
Fees & Interest Delinquent Taxes	897,724	699,015	699,015
Misc Reimbursements	0	13,725	14,000
Misc Revenues	119,996	74,160	74,160
Public Works Fees	29,894	33,820	33,820
Register of Deeds Fees	865,361	770,810	770,810
Register of Deeds Heritage Fees	30,000	30,000	30,000
Sale of Chemicals	100,490	105,665	100,000
Sale of Commodities	2,306	1,705	2,000
Sale of Equipment	350	500	500
Sheriff Fees	43,040	44,580	44,580
Special Alcohol Tax	13,602	17,721	17,897
Transfer from Equipment Reserve	655	0	0
Treasurer Fees	5,383	6,250	6,250
Vehicle Rental Excise Tax	55,163	46,950	46,950
Zoning & Building Permits	361,120	313,000	315,000
Restitution Payments	1,020	2,250	2,500
City of Lecompton	0	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	5,048,221	5,378,460	4,277,750
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**91,749,803**	**94,127,364**	**22,643,766**
Resources Available:	**113,774,058**	**119,794,174**	**46,229,188**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Resources Available:	113,774,058	119,794,174	46,229,188
Expenditures:			
General Administration	2,672,937	3,030,255	3,263,155
Administration CJC	232,548	169,370	173,665
Administration Housing & Human Services	489,355	663,827	502,606
Appraiser	1,280,067	1,387,407	1,458,557
CIP Projects	5,377,380	5,377,380	5,377,380
Commissioners	1,037,047	1,072,358	1,082,193
Community Partners	6,903,910	6,164,774	5,732,708
Coroner	181,423	279,200	279,200
County Clerk	770,755	866,305	840,906
County Clerk Elections	807,026	1,134,384	1,159,043
Countywide	1,240,280	1,420,630	1,431,515
Court Trustee	532,694	517,014	428,045
Criminal Justice Services	3,202,392	3,751,360	4,009,076
District Attorney	3,181,225	3,677,240	3,795,199
District Court Operations	1,631,791	2,022,175	2,083,617
Emergency Communication Center	2,261,121	1,381,623	1,492,606
Emergency Management	380,872	452,461	456,468
Fairgrounds	168,556	174,000	174,000
First Responders	83,923	74,540	74,540
Fleet Operations	1,550,343	1,886,294	1,907,237
Heritage Conservation	325,295	339,093	339,093
Information Technology	3,315,452	3,699,768	4,066,673
Maintenance	2,368,846	2,224,268	2,374,211
Parks & Vegetation	886,548	948,345	965,670
Register of Deeds	564,860	608,227	629,580
Senior Resources	219,639	1,008,191	980,272
Shared Costs	9,686,524	10,795,550	12,786,963
Sheriff Jail	11,366,018	12,368,776	12,676,899
Sheriff Operations	9,673,035	9,840,604	10,700,915
Sustainability Management	500,877	486,690	527,930
Transfers Out	12,327,690	14,852,690	10,775,582
Treasurer	755,350	726,695	417,907
Utilities	1,465,244	1,647,200	1,637,200
Utility Building Maintenance	2,410	37,000	37,000
Zoning & Building Codes	663,815	1,123,058	774,851
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	88,107,248	96,208,752	95,412,462
Cash Reserve (2027 column)			16,342,919
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**88,107,248**	**96,208,752**	**111,755,381**
Unencumbered Cash Balance Dec 31	25,666,810	23,585,422	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	106,076,301	108,297,249	111,755,381
		Non-Appropriated Balance	4,761,177
		Total Expenditure/Non-Appr Balance	116,516,558
		Tax Required	70,287,370
	Delinquent Comp Rate:	1.5%	1,054,311
		Amount of 2026 Ad Valorem Tax	71,341,681

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
General Administration			
Misc. Reimbursements	(238,556)	(191,465)	(191,465)
Salaries	1,704,431	1,876,515	1,948,808
Contractual	1,158,318	1,320,205	1,480,812
Misc. Expenditures	48,744	25,000	25,000
Total	2,672,937	3,030,255	3,263,155
Administration CJC			
Salaries	155,375	118,745	123,040
Contractual	77,173	50,625	50,625
Total	232,548	169,370	173,665
Administration Housing & Human Services			
Salaries	72,843	81,474	84,421
Contractual	416,240	582,153	417,985
Misc. Expenditures	272	200	200
Total	489,355	663,827	502,606
Appraiser			
Salaries	1,235,489	1,313,977	1,360,127
Contractual	37,378	62,230	87,230
Capital Outlay	0	4,000	4,000
Transfers	7,200	7,200	7,200
Total	1,280,067	1,387,407	1,458,557
CIP Projects			
Transfers	5,377,380	5,377,380	5,377,380
Total	5,377,380	5,377,380	5,377,380
Commissioners			
Salaries	249,302	271,858	281,693
Contractual	756,885	797,500	797,500
Misc. Expenditures	30,860	3,000	3,000
Total	1,037,047	1,072,358	1,082,193
Community Partners			
Contractual	6,903,910	6,164,774	5,732,708
Total	6,903,910	6,164,774	5,732,708
Coroner			
Contractual	181,373	279,200	279,200
Commodities	50	0	0
Total	181,423	279,200	279,200
Total - Page 6b	**18,174,667**	**18,144,571**	**17,869,464**

Douglas County 2027

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
County Clerk			
Salaries	768,347	864,180	838,981
Contractual	1,939	1,525	1,325
Commodities	469	600	600
Total	770,755	866,305	840,906
County Clerk Elections			
Misc. Reimbursements	(51,718)	0	0
Salaries	356,050	414,484	408,643
Contractual	449,856	586,900	610,400
Commodities	52,667	133,000	140,000
Misc. Expenditures	171	0	0
Total	807,026	1,134,384	1,159,043
Countywide			
Misc. Reimbursements	(36,489)	(35,405)	(35,405)
Contractual	1,118,080	1,086,340	1,097,050
Commodities	115,926	122,325	122,500
Capital Outlay	7,795	165,770	165,770
Misc. Expenditures	34,968	81,600	81,600
Total	1,240,280	1,420,630	1,431,515
Court Trustee			
Salaries	528,989	506,664	417,695
Contractual	825	4,050	4,050
Commodities	837	1,700	1,700
Capital Outlay	115	1,900	1,900
Misc. Expenditures	1,928	2,700	2,700
Total	532,694	517,014	428,045
Criminal Justice Services			
Misc. Reimbursements	(571,120)	(359,750)	(409,750)
Salaries	3,253,283	3,321,365	3,449,541
Contractual	382,889	620,640	803,540
Commodities	118,079	154,105	150,745
Capital Outlay	4,261	0	0
Transfers	15,000	15,000	15,000
Total	3,202,392	3,751,360	4,009,076
District Attorney			
Misc. Reimbursements	(84,575)	(160,000)	(160,000)
Salaries	3,012,601	3,485,590	3,598,549
Contractual	221,173	301,250	306,250
Capital Outlay	1,704	25,400	25,400
Misc. Expenditures	10,322	5,000	5,000
Transfers	20,000	20,000	20,000
Total	3,181,225	3,677,240	3,795,199
District Court Operations			
Revenue	(48,234)	(51,625)	(48,625)
Salaries	717,641	817,300	954,242
Contractual	926,053	1,198,000	1,117,000
Commodities	24,753	28,500	26,000
Capital Outlay	8,246	15,000	15,000
Misc. Expenditures	3,332	15,000	20,000
Total	1,631,791	2,022,175	2,083,617
Emergency Communication Center			
Misc. Reimbursements	(1,714,784)	(2,436,555)	(2,338,755)
Salaries	2,725,594	3,111,248	3,104,691
Contractual	387,817	561,340	581,080
Commodities	39,631	50,090	50,090
Capital Outlay	172,059	24,500	24,500
Misc. Expenditures	804	1,000	1,000
Transfers	650,000	70,000	70,000
Total	2,261,121	1,381,623	1,492,606
Total - Page 6c	**13,627,284**	**14,770,731**	**15,240,007**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
Emergency Management			
Salaries	261,602	302,161	306,168
Contractual	71,784	96,200	96,200
Commodities	2,739	4,600	4,600
Capital Outlay	1,042	5,000	5,000
Misc. Expenditures	3,705	4,500	4,500
Transfers	40,000	40,000	40,000
Total	380,872	452,461	456,468
Fairgrounds			
Contractual	52,060	57,500	57,500
Commodities	66,496	66,500	66,500
Transfers	50,000	50,000	50,000
Total	168,556	174,000	174,000
First Responders			
Salaries	12,530	12,180	12,180
Contractual	65,643	54,340	54,340
Commodities	0	2,270	2,270
Transfers	5,750	5,750	5,750
Total	83,923	74,540	74,540
Fleet Operations			
Misc. Reimbursements	(127,704)	(110,000)	(110,000)
Salaries	480,481	590,894	611,837
Contractual	181,415	180,400	180,400
Commodities	964,828	1,195,000	1,195,000
Capital Outlay	21,323	0	0
Transfers	30,000	30,000	30,000
Total	1,550,343	1,886,294	1,907,237
Heritage Conservation			
Salaries	74,872	80,263	80,263
Contractual	15,000	24,830	24,830
Misc. Expenditures	5,423	0	0
Conservation Projects	0	234,000	234,000
Transfers	230,000	0	0
Total	325,295	339,093	339,093
Information Technology			
Salaries	1,274,190	1,861,768	1,933,673
Contractual	1,214,946	1,357,500	1,882,500
Commodities	4,811	20,000	20,000
Capital Outlay	441,074	380,000	150,000
Misc. Expenditures	431	500	500
Transfers	380,000	80,000	80,000
Total	3,315,452	3,699,768	4,066,673
Maintenance			
Misc. Reimbursements	(118,421)	(110,000)	(110,000)
Salaries	1,567,217	1,810,768	1,960,711
Contractual	249,036	294,500	294,500
Commodities	191,014	199,000	199,000
Transfers	480,000	30,000	30,000
Total	2,368,846	2,224,268	2,374,211
Parks & Vegetation			
Salaries	560,736	602,845	620,170
Contractual	42,066	39,000	39,000
Commodities	188,746	211,500	211,500
Transfers	95,000	95,000	95,000
Total	886,548	948,345	965,670
Total - Page 6d	**9,079,835**	**9,798,769**	**10,357,892**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
Register of Deeds			
Salaries	533,860	577,227	598,580
Misc. Expenditures	30,000	30,000	30,000
Transfers	1,000	1,000	1,000
Total	564,860	608,227	629,580
Senior Resources			
Misc. Reimbursements	(8,471)	(80,500)	(70,000)
Salaries	217,062	855,691	995,272
Contractual	514	73,000	45,000
Commodities	534	0	0
Transfers	10,000	160,000	10,000
Total	219,639	1,008,191	980,272
Shared Costs			
Misc. Reimbursements	(177,727)	(161,695)	(161,695)
Salaries	153,795	162,055	161,695
Misc. Expenditures	9,710,456	10,795,190	12,786,963
Total	9,686,524	10,795,550	12,786,963
Sheriff Jail			
Misc. Reimbursements	(1,255,544)	(963,000)	(908,000)
Salaries	8,526,562	8,697,101	8,898,299
Contractual	2,613,254	3,152,300	3,354,000
Commodities	1,043,747	1,102,100	1,141,600
Capital Outlay	49,999	110,000	12,000
Transfers	388,000	270,275	179,000
Total	11,366,018	12,368,776	12,676,899
Sheriff Operations			
Misc. Reimbursements	(82,640)	(71,000)	(50,000)
Salaries	7,802,084	7,742,304	8,211,415
Contractual	724,494	1,125,500	1,173,500
Commodities	342,156	429,500	549,000
Capital Outlay	168,141	0	70,000
Transfers	718,800	614,300	747,000
Total	9,673,035	9,840,604	10,700,915
Sustainability Management			
Misc. Reimbursements	(13,225)	(30,000)	0
Salaries	289,251	299,390	310,630
Contractual	163,256	212,050	212,050
Commodities	106	250	250
Misc. Expenditures	7,489	5,000	5,000
Transfers	54,000	0	0
Total	500,877	486,690	527,930
Transfers Out			
Transfers	12,327,690	14,852,690	10,775,582
Total	12,327,690	14,852,690	10,775,582
Treasurer			
Salaries	711,620	660,695	351,907
Contractual	27,350	44,000	44,000
Capital Outlay	16,380	17,000	17,000
Transfers	0	5,000	5,000
Total	755,350	726,695	417,907
Utilities			
Contractual	1,465,244	1,647,200	1,637,200
Total	1,465,244	1,647,200	1,637,200
Total - Page6e	**46,559,237**	**52,334,623**	**51,133,248**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
Utility Building Maintenance			
Contractual	2,410	37,000	37,000
Total	2,410	37,000	37,000
Zoning & Building Codes			
Salaries	653,325	704,940	754,201
Contractual	4,466	108,618	10,150
Commodities	24	1,500	1,500
Misc. Expenditures	0	0	1,000
Transfers	6,000	308,000	8,000
Total	663,815	1,123,058	774,851
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6f	666,225	1,160,058	811,851
Total - Page 6b	18,174,667	18,144,571	17,869,464
Total - Page 6c	13,627,284	14,770,731	15,240,007
Total - Page 6d	9,079,835	9,798,769	10,357,892
Total - Page 6e	46,559,237	52,334,623	51,133,248
Total Detail Expenditures**	**88,107,248**	**96,208,752**	**95,412,462**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Douglas County 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	522,373	496,709	509,541
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	209,899	245,457	203,800
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**209,899**	**245,457**	**203,800**
Resources Available:	**732,272**	**742,166**	**713,341**
Expenditures:			
Principal	185,000	190,000	195,000
Interest	50,563	42,625	34,475
Bond Process Fees	0	0	0
Future Debt	0	0	483,866
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**235,563**	**232,625**	**713,341**
Unencumbered Cash Balance Dec 31	496,709	509,541	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	714,848	688,523	713,341
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	713,341
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2026 Ad Valorem Tax	0

CPA Summary

Douglas County 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	2,674,949	2,865,092	2,966,510
Receipts:			
Ad Valorem Tax	5,189,279	6,066,980	xxxxxxxxxxxxxxxxxx
Delinquent Tax	54,619	47,382	47,210
Motor Vehicle Tax	384,226	367,348	404,331
Recreational Vehicle Tax	3,358	3,364	3,422
16/20M Vehicle Tax	2,202	2,213	2,161
Commercial Vehicle Tax	8,029	8,162	8,200
Watercraft Tax	4,092	3,467	0
Special City & County Highway	1,875,951	2,165,392	2,166,534
Vehicle Rental Excise Tax	4,239	3,813	3,800
Public Works Fees	3,588	5,262	5,000
Sale of Commodities	183,697	200,000	200,000
Misc Reimbursements	4,616	5,000	5,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,966	3,481	3,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,719,862**	**8,881,864**	**2,849,158**
Resources Available:	**10,394,811**	**11,746,956**	**5,815,668**

Douglas County 2027

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Resources Available:	10,394,811	11,746,956	5,815,668
Expenditures from detail page:			
Personnel Services	3,742,052	3,996,046	4,127,204
Contractual Services	1,410,145	2,192,900	2,171,100
Commodities	1,699,949	1,913,500	1,913,500
Capital Outlay	2,573	3,000	3,000
Transfer to Equipment Reserve	675,000	675,000	675,000
	0	0	0
Subtotal	7,529,719	8,780,446	8,889,804
Cash Reserve (2027 column)			1,777,962
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**7,529,719**	**8,780,446**	**10,667,766**
Unencumbered Cash Balance Dec 31	2,865,092	2,966,510	xxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	9,707,021	10,248,554	10,667,766
		Non-Appropriated Balance	444,490
		Total Expenditure/Non-Appr Balance	11,112,256
		Tax Required	5,296,588
	Delinquent Comp Rate:	1.5%	79,449
		Amount of 2026 Ad Valorem Tax	5,376,037

CPA Summary

Douglas County 2027

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
Personnel Services			
Salaries	3,742,052	3,996,046	4,127,204
Total	3,742,052	3,996,046	4,127,204
Contractual Services			
Contractual	1,410,145	2,192,900	2,171,100
Total	1,410,145	2,192,900	2,171,100
Commodities			
Commodities	1,699,949	1,913,500	1,913,500
Total	1,699,949	1,913,500	1,913,500
Capital Outlay			
Capital Outlay	2,573	3,000	3,000
Total	2,573	3,000	3,000
Transfer to Equipment Reserve			
Transfers	675,000	675,000	675,000
Total	675,000	675,000	675,000
Total	0	0	0
Total Detail Expenditures**	7,529,719	8,780,446	8,889,804

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	8,501,701	6,788,159	5,588,036
Receipts:			
Ad Valorem Tax	11,892,521	12,850,565	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	152,035	131,957	131,957
Motor Vehicle Tax	1,098,967	1,032,965	856,419
Recreational Vehicle Tax	9,607	9,456	7,248
16/20 M Vehicle Tax	6,411	6,184	4,578
Commercial Vehicle Tax	22,865	22,959	22,959
Watercraft Tax	11,646	9,789	0
Vehicle Rental Excise	9,716	10,312	10,312
Ambulance Fees	0	0	0
Misc Reimbursements	80,059	56,000	56,000
Transfer from General	0	2,000,000	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	916,319	900,000	900,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**14,200,146**	**17,030,187**	**1,989,473**
Resources Available:	**22,701,847**	**23,818,346**	**7,577,509**
Expenditures:			
Health Insurance	6,385,877	7,991,530	9,354,574
Dental Insurance	265,846	300,362	327,205
KP&F	2,322,006	2,355,026	2,501,941
KPERS	3,597,667	4,009,552	4,081,738
Oasdi	3,283,358	3,467,521	3,586,868
Unemployment Insurance	57,191	45,319	45,613
Contractuals	1,578	56,000	56,000
Cash Reserve (2027 column)			2,993,840
Miscellaneous	165	5,000	5,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**15,913,688**	**18,230,310**	**22,952,779**
Unencumbered Cash Balance Dec 31	6,788,159	5,588,036	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	21,045,989	20,342,074	22,952,779
		Non-Appropriated Balance	997,947
		Total Expenditure/Non-Appr Balance	23,950,726
		Tax Required	16,373,217
	Delinquent Comp Rate:	1.5%	245,598
		Amount of 2026 Ad Valorem Tax	16,618,815

Adopted Budget **0**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2026 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Telephone**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	508,171	495,951	365,157
Receipts:			
911 Emerg Tel Svc Tax	710,880	700,000	700,000
Transfer from Equipment Reserve	3,152	0	0
Interest on Idle Funds	14,351	7,951	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**728,383**	**707,951**	**700,000**
Resources Available:	**1,236,554**	**1,203,902**	**1,065,157**
Expenditures:			
Contractual	740,603	838,745	710,000
Capital Outlay	0	0	0
Cash Reserve (2027 column)			355,157
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**740,603**	**838,745**	**1,065,157**
Unencumbered Cash Balance Dec 31	495,951	365,157	0
2025/2026/2027 Budget Authority Amount:	1,060,746	900,745	1,065,157

Adopted Budget **Motor Vehicle Operations**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	271,311	328,085	358,315
Receipts:			
Treasurer & MV Fees	877,762	904,173	1,273,812
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**877,762**	**904,173**	**1,273,812**
Resources Available:	**1,149,073**	**1,232,258**	**1,632,127**
Expenditures:			
Personnel	798,578	846,440	1,343,188
Contractual	8,823	10,003	10,000
Commodities	12,547	12,500	12,500
Transfers to Other Funds	1,000	5,000	5,000
Cash Reserve (2027 column)			261,439
Miscellaneous	40		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**820,988**	**873,943**	**1,632,127**
Unencumbered Cash Balance Dec 31	328,085	358,315	0
2025/2026/2027 Budget Authority Amount:	1,097,622	962,890	1,632,127

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	221,817	254,420	142,665
Receipts:			
Special Alcohol Tax	32,603	33,745	34,082
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**32,603**	**33,745**	**34,082**
Resources Available:	**254,420**	**288,165**	**176,747**
Expenditures:			
Alcohol/Drug Abuse Agencies	0	145,500	0
Cash Reserve (2027 column)			176,747
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**145,500**	**176,747**
Unencumbered Cash Balance Dec 31	254,420	142,665	0
2025/2026/2027 Budget Authority Amount:	85,546	311,817	176,747

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	262,243	276,611	271,949
Receipts:			
Spec Alcohol Tax	13,413	17,556	17,732
Other Revenues	7,781	7,782	7,782
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**21,194**	**25,338**	**25,514**
Resources Available:	**283,437**	**301,949**	**297,463**
Expenditures:			
Capital outlay	6,826	30,000	297,463
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,826**	**30,000**	**297,463**
Unencumbered Cash Balance Dec 31	276,611	271,949	0
2025/2026/2027 Budget Authority Amount:	288,004	362,243	297,463

CPA Summary

Douglas County 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Local County Sales Tax**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	20,618,814	4,027,403	3,458,758
Receipts:			
Transfer from General Fund	4,750,000	4,750,000	4,750,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,750,000**	**4,750,000**	**4,750,000**
Resources Available:	**25,368,814**	**8,777,403**	**8,208,758**
Expenditures:			
Bond Interest	153,784	3,303,645	2,655,000
Bond Principal	960,000	2,015,000	2,659,665
Bond Process Fees	222,127	0	0
Transfer to Other Funds	20,000,000	0	0
Cash Reserve (2027 column)			2,894,093
Miscellaneous	5,500		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**21,341,411**	**5,318,645**	**8,208,758**
Unencumbered Cash Balance Dec 31	4,027,403	3,458,758	0
2025/2026/2027 Budget Authority Amount:	25,395,465	8,986,249	8,208,758

Adopted Budget

MH Services Sales Tax	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	20,774,047	22,263,753	23,093,078
Receipts:			
0.25% Sales Tax	7,114,348	7,145,423	7,185,492
Other Revenues	291,312	891,420	891,420
Transfer in from General	5,422,690	5,422,690	4,470,582
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,828,350**	**13,459,533**	**12,547,494**
Resources Available:	**33,602,397**	**35,723,286**	**35,640,572**
Expenditures:			
BHP-Integrated Crisis Team	196,512	1,889,878	1,889,878
BHP-Integrated Care Coord.	649,677	739,920	739,920
BHP-Peer Support	206,856	340,782	306,000
BHP-Prevention Programs	178,404	177,500	177,500
BHP-Psych Infrastructure	737,050	737,050	737,050
BHP-Supportive Housing Projects	2,961,182	1,391,921	2,370,688
BHP-Intervention Services	1,939,907	1,462,461	1,025,106
BHP-TRC Operations	1,061,217	1,613,038	1,613,038
Bond Interest	153,784	123,903	112,503
Bond Principal	370,000	380,000	390,000
Bond Process Fees	0	0	0
Behavioral Health Projects	2,884,055	3,773,755	2,232,036
Non-appropriated	0	0	0
Cash Reserve (2026 column)			24,046,853
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**11,338,644**	**12,630,208**	**35,640,572**
Unencumbered Cash Balance Dec 31	22,263,753	23,093,078	0
2025/2026/2027 Budget Authority Amount:	28,710,059	32,437,679	35,640,572

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipalities Fight Addiction**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	435,410	577,870	251,320
Receipts:			
State of Kansas	111,001	82,720	62,740
Misc Reimbursements	31,459	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**142,460**	**82,720**	**62,740**
Resources Available:	**577,870**	**660,590**	**314,060**
Expenditures:			
Contractual services	0	409,270	0
Capital outlay	0	0	0
Behavioral Health Projects	0	0	314,060
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**409,270**	**314,060**
Unencumbered Cash Balance Dec 31	577,870	251,320	0
2025/2026/2027 Budget Authority Amount:	254,383	521,410	314,060

Adopted Budget

0	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2025/2026/2027 Budget Authority Amount:	0	0	0

CPA Summary

Douglas County **NON-BUDGETED FUNDS (A)** 2027

(Only the actual budget year for 2025 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement Project		Ambulance Capital Reserve		Equipment Reserve		Workers Compensation		Register of Deeds Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	42,745,083	Cash Balance Jan 1	5,314,578	Cash Balance Jan 1	8,960,068	Cash Balance Jan 1	1,899,648	Cash Balance Jan 1	607,872	59,527,249
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursements	326,999	Interest	209,228	Intergovernmental	0	Intergovernmental	1,476	Charges for Services	178,252	
Sale of Property	381,000	Transfers	1,680,000	Reimbursements	3,292	Interest	63,196	Interest	18,778	
Lease proceeds	34,779	Misc	0	Interest	280,004	Misc	19,837			
Interest	2,696,815			Misc	54,100	Transfers	475,000			
Misc	331,500			Transfers	3,276,750					
Bond proceeds	51,550,000			Sale of Property	165,925					
Bond premium proceeds	3,963,127									
Transfers	25,957,380									
Total Receipts	85,241,600	Total Receipts	1,889,228	Total Receipts	3,780,071	Total Receipts	559,509	Total Receipts	197,030	91,667,438
Resources Available:	127,986,683	Resources Available:	7,203,806	Resources Available:	12,740,139	Resources Available:	2,459,157	Resources Available:	804,902	151,194,687
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractuals	83,934,880	Capital Outlay	0	Personnel	0	Personnel	228,313	Personnel	16,616	
Misc	321,881			Contractuals	219,584	Contractuals	258,775	Contractual	86,922	
Capital outlay	1,072,257			Commodities	215,418			Commodities	0	
Commodities	207,736			Misc	308,158			Capital Outlay	47,874	
Bond Process Feesq	282,198			Capital Outlay	2,055,305			Misc	71	
				Transfers	3,807					
Total Expenditures	85,818,952	Total Expenditures	0	Total Expenditures	2,802,272	Total Expenditures	487,088	Total Expenditures	151,483	89,259,795
Cash Balance Dec 31	42,167,731	Cash Balance Dec 31	7,203,806	Cash Balance Dec 31	9,937,867	Cash Balance Dec 31	1,972,069	Cash Balance Dec 31	653,419	**61,934,892** **
										61,934,892 **

**Note: These two block figures should agree.

CPA Summary

Douglas County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-B

(1) Fund Name: Special Highway		(2) Fund Name: Special Law Enforc. Trust		(3) Fund Name: Donations		(4) Fund Name: Prosecuting Training & Asst		(5) Fund Name: Sheriff Special Use		Total
Unencumbered Cash Balance Jan 1	988,342	Unencumbered Cash Balance Jan 1	331,636	Unencumbered Cash Balance Jan 1	34,074	Unencumbered Cash Balance Jan 1	7,454	Unencumbered Cash Balance Jan 1	46,224	1,407,730
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursements	1,142	Intergovernmental	30	Reimbursements	0	Charges for Services	4,758	Licenses & fees	88,725	
		Licenses & fees	2,064	Misc	3,446					
		Interest	9,984							
Total Receipts	1,142	Total Receipts	12,078	Total Receipts	3,446	Total Receipts	4,758	Total Receipts	88,725	110,149
Resources Available:	989,484	Resources Available:	343,714	Resources Available:	37,520	Resources Available:	12,212	Resources Available:	134,949	1,517,879
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	54,403	Contractual	0	Contractual	4,849	Contractual	2,114	Personnel	28,976	
				Commodities	3,279			Contractual	0	
				Misc	0			Commodities	101,588	
Total Expenditures	54,403	Total Expenditures	0	Total Expenditures	8,128	Total Expenditures	2,114	Total Expenditures	130,564	195,209
Cash Balance Dec 31	935,081	Cash Balance Dec 31	343,714	Cash Balance Dec 31	29,392	Cash Balance Dec 31	10,098	Cash Balance Dec 31	4,385	**1,322,670** **
										1,322,670 **

**Note: These two block figures should agree.

CPA Summary

Douglas County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-C

(1) Fund Name: Grants		(2) Fund Name: Comm Correction Plan		(3) Fund Name: Youth Serv. Grants		(4) Fund Name: Youth Prog Grant		(5) Fund Name: Youth JDC Behav Hlth Grant		Total
Unencumbered Cash Balance Jan 1	609,432	Unencumbered Cash Balance Jan 1	75,520	Unencumbered Cash Balance Jan 1	46,095	Unencumbered Cash Balance Jan 1	161,748	Unencumbered Cash Balance Jan 1	91,900	984,695
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	880,310	Intergovernmental	847,765	Intergovernmental	570,461	Intergovernmental	24,587	Intergovernmental	22,975	
Reimbursements	2,625	Misc	0							
Misc	0									
Total Receipts	882,935	Total Receipts	847,765	Total Receipts	570,461	Total Receipts	24,587	Total Receipts	22,975	2,348,723
Resources Available:	1,492,367	Resources Available:	923,285	Resources Available:	616,556	Resources Available:	186,335	Resources Available:	114,875	3,333,418
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	277,250	Personnel	741,626	Personnel	547,904	Contractuals	64,094	Contractuals	17,996	
Contractuals	376,222	Contractuals	10,024	Contractuals	38,025	Commodities	2,059	Misc	12,591	
Commodities	10,501	Commodities	14,970							
Misc	3,284	Misc	510							
Capital Outlay	111,296	Capital outlay	28,861							
Total Expenditures	778,553	Total Expenditures	795,991	Total Expenditures	585,929	Total Expenditures	66,153	Total Expenditures	30,587	2,257,213
Cash Balance Dec 31	713,814	Cash Balance Dec 31	127,294	Cash Balance Dec 31	30,627	Cash Balance Dec 31	120,182	Cash Balance Dec 31	84,288	**1,076,205** **
										1,076,205 **

**Note: These two block figures should agree.

CPA Summary

Douglas County 2027

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Douglas County

will meet on August 26, 2026 at 5:30 PM at Douglas County Historic Courthouse, 1100 Massachusetts St, Lawrence KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at Douglas County Budget Office 1100 Massachusetts St, Lawrence KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	88,107,248	32.960	96,208,752	32.063	111,755,381	71,341,681	30.793
Debt Service	235,563		232,625		713,341		
Road & Bridge	7,529,719	2.533	8,780,446	2.760	10,667,766	5,376,037	2.320
Employee Benefits	15,913,688	5.805	18,230,310	5.846	22,952,779	16,618,815	7.173
Emergency Telephone	740,603		838,745		1,065,157		
Motor Vehicle Operations	820,988		873,943		1,632,127		
Special Alcohol			145,500		176,747		
Special Parks & Recreation	6,826		30,000		297,463		
Local County Sales Tax	21,341,411		5,318,645		8,208,758		
MH Services Sales Tax	11,338,644		12,630,208		35,640,572		
Municipalities Fight Addict			409,270		314,060		
Non-Budgeted Funds-A	89,259,795						
Non-Budgeted Funds-B	195,209						
Non-Budgeted Funds-C	2,257,213						
Totals	237,746,907	41.298	143,698,444	40.669	193,424,151	93,336,532	40.286
						*Revenue Neutral Rate ***	*38.605*
Less: Transfers	41,565,627		22,711,595		18,225,912		
Net Expenditure	196,181,280		120,986,849		175,198,239		
Total Tax Levied	86,422,918		89,397,805		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,091,037,431		2,207,936,141		2,316,817,817		

Outstanding Indebtedness, January 1,	2024	2025	2026
G.O. Bonds	19,065,000	72,585,000	67,620,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	19,065,000	72,585,000	67,620,000

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

Jamie Shew
Douglas County Clerk

Douglas County

2027

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, 2026 Estimated Valuation
Clinton Cemetery	12,774	0.860	37,000	0.817	102,271	14,550	0.783	*0.783*	18,580,870
Colyer Cemetery	20,870	0.558	28,200	0.529	57,448	25,225	0.506	*0.506*	49,859,410
East View Cemetery	8,806	1.000	8,900	1.000	12,007	7,571	1.000	*0.939*	7,570,933
Maple Grove Cemetery	10,544	0.742	26,750	0.700	41,592	16,949	0.652	*0.652*	26,009,168
Rock Creek Cemetery	2,240	0.736	4,500	0.702	9,667	3,174	0.678	*0.678*	4,678,577
Stull Cemetery	22,304	1.429	38,000	1.363	150,007	34,940	1.286	*1.286*	27,178,811
Twin Mound Cemetery	1,850	0.656	3,700	0.620	3,709	1,705	0.583	*0.583*	2,925,418

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Jamie Shew

Douglas County Clerk

CONSOLIDATED METHOD FUND PAGE 2027

County Name: Douglas County
Special District Name: Clinton Cemetary

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027		
Unencumbered Cash Balance, Jan. 1	94,895	101,740	83,657		
Ad Valorem Tax	14,396	14,550	xxxxxxxxxxxxxxx		
Delinquent Tax	391	0	0		
Motor Vehicle Tax	1,521	1,446	1,472		
Recreational Vehicle Tax	33	34	35		
16/20M Vehicle Tax	32	29	42		
Commercial Vehicle Tax	26	15	15		
Watercraft Tax	370	343	0		
Sale of Lots	2,750	2,500	2,500		
Staking Fees	100	0	0		
Interest on Idle Funds					
Total Receipts	**19,619**	**18,917**	**4,064**		
Resources Available:	**114,514**	**120,657**	**87,721**		
Expenditures:					
Operations	5,015	6,500	20,000	6/15/2026	
Mowing	7,275	10,000	56,771	Assessed Value	
Stone Maintenance	0	15,000	20,000		18,580,870
Fencing	484	5,000	5,000		
Other Repairs & Maint.	0	500	500	2026 RNR Rate	
					0.783
				Vote to exceed RNR?	
					NO
Cash Reserve (2027 column)				2027 Budget Mill Levy	
Total Expenditures	**12,774**	**37,000**	**102,271**		0.783
Unencumbered Cash Balance, Dec 31	101,740	83,657	xxxxxxxxxxxxxxx		

Non-Appropriated Balance	
Total Expenditures and Non-Appropriated Balance	102,271
Tax Required	14,550
Delinquency Computation % Rate	0
Amount of 2026 Ad Valorem Tax	14,550

CPA summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Levy for 2025	Allocation for Year 2027 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	14,396	1472	35	42	15	0
Total	14,396	1,472	35	42	15	0

County Treas MVT Estimate	1,472
County Treas RVT Estimate	35
County Treas 16/20M Estimate	42
County Treas Commercial Vehicle Tax Estimate	15
County Treas Watercraft Tax Estimate	0

MVT Factor	0.10225
RVT Factor	0.00243
16/20M Factor	0.00292
Commercial Vehicle Factor	0.00104
Watercraft Factor	0.00000

CONSOLIDATED METHOD FUND PAGE 2027

County Name: Douglas County
Special District Name: Colyer Cemetary

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027	
Unencumbered Cash Balance, Jan. 1	24,362	30,978	30,297	
Ad Valorem Tax	24,967	25,242	xxxxxxxxxxxxxxx	
Delinquent Tax	362	0	0	
Motor Vehicle Tax	1,974	2,134	1,819	
Recreational Vehicle Tax	30	33	29	
16/20M Vehicle Tax	63	60	58	
Commercial Vehicle Tax	49	20	20	
Watercraft Tax	41	30	0	
In Lieu of Taxes				
Interest on Idle Funds				
Total Receipts	**27,486**	**27,519**	**1,926**	
Resources Available:	**51,848**	**58,497**	**32,223**	
Expenditures:				
Operations	0	2,000	3,000	6/15/2026
Mowing	20,846	23,000	26,000	Assessed Value
Stone Maintenance/Purchase	0	2,000	5,000	49,859,410
Road Repairs	0	1,000	23,248	
Bank Charges	24	100	100	2026 RNR Rate
Bonding	0	100	100	0.506
				Vote to exceed RNR?
				NO
Cash Reserve (2027 column)				2027 Budget Mill Levy
Total Expenditures	**20,870**	**28,200**	**57,448**	0.506
Unencumbered Cash Balance, Dec 31	30,978	30,297	xxxxxxxxxxxxxxx	

Non-Appropriated Balance	
Total Expenditures and Non-Appropriated Balance	57,448
Tax Required	25,225
Delinquency Computation % Rate	0
Amount of 2026 Ad Valorem Tax	25,225

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

		Allocation for Year 2027				
Budgeted Fund Names	Ad Valorem Tax Levy for 2025	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	24,967	1819	29	58	20	0
Total	24,967	1,819	29	58	20	0

County Treas MVT Estimate	1,819
County Treas RVT Estimate	29
County Treas 16/20M Estimate	58
County Treas Commercial Vehicle Tax Estimate	20
County Treas Watercraft Tax Estimate	0

MVT Factor	0.07286
RVT Factor	0.00116
16/20M Factor	0.00232
Commercial Vehicle Factor	0.00080
Watercraft Factor	0.00000

CONSOLIDATED METHOD FUND PAGE 2027

County Name: Douglas County
Special District Name: Eastview Cemetary

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027		
Unencumbered Cash Balance, Jan. 1	5,901	5,005	3,833		
Ad Valorem Tax	6,548	7,112	xxxxxxxxxxxxxxx		
Delinquent Tax	56	0	0		
Motor Vehicle Tax	544	579	565		
Recreational Vehicle Tax	11	10	14		
16/20M Vehicle Tax	3	4	4		
Commercial Vehicle Tax	45	20	20		
Watercraft Tax	3	3	0		
In Lieu of Taxes					
Sale of Lots	600	0	0		
Donations	100	0	0		
Interest on Idle Funds					
Total Receipts	**7,910**	**7,728**	**603**		
Resources Available:	**13,811**	**12,733**	**4,436**		
Expenditures:					
Operations	0	250	250	6/15/2026	
Mowing	5,525	6,000	7,000	Assessed Value	
Stone Maintenance/Purchase	0	1,000	1,500		7,570,933
Road Repairs	0	1,500	3,107		
Bank Charges	0	50	50	2026 RNR Rate	
Tree Cutting	3,281	0	0		0.939
Bonding	0	100	100	Vote to exceed RNR?	
					YES
Cash Reserve (2027 column)				2027 Budget Mill Levy	
Total Expenditures	**8,806**	**8,900**	**12,007**		1.000
Unencumbered Cash Balance, Dec 31	5,005	3,833	xxxxxxxxxxxxxxx		

	Non-Appropriated Balance	
	Total Expenditures and Non-Appropriated Balance	12,007
	Tax Required	7,571
Delinquency Computation % Rate		0
	Amount of 2026 Ad Valorem Tax	7,571

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2025	Allocation for Year 2027 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	6,548	565	14	4	20	0
Total	6,548	565	14	4	20	0

County Treas MVT Estimate	565				
County Treas RVT Estimate		14			
County Treas 16/20M Estimate			4		
County Treas Commercial Vehicle Tax Estimate				20	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.08629				
RVT Factor		0.00214			
16/20M Factor			0.00061		
Commercial Vehicle Factor				0.00305	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2027

County Name	Douglas County
Special District Name	Maple Grove Cemetary

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027		
Unencumbered Cash Balance, Jan. 1	23,119	32,268	23,571		
Ad Valorem Tax	16,693	16,962	xxxxxxxxxxxxxx		
Delinquent Tax	134	0	0		
Motor Vehicle Tax	1,069	1,000	1,017		
Recreational Vehicle Tax	15	17	15		
16/20M Vehicle Tax	7	8	5		
Commercial Vehicle Tax	41	35	35		
Watercraft Tax	34	31	0		
In Lieu of Taxes					
Sale of Lots	1,550				
Staking Fees	150				
Interest on Idle Funds					
Total Receipts	**19,693**	**18,053**	**1,072**		
Resources Available:	**42,812**	**50,321**	**24,643**		
Expenditures:					
Operations	1,171	2,000	3,342	6/15/2026	
Mowing	8,455	11,000	13,000	Assessed Value	
Stone Maintenance	0	7,500	10,000		26,009,168
Fencing	0	2,000	8,000		
Road Repairs	918	3,000	6,000	2026 RNR Rate	
Staking Graves	0	500	500		0.652
Tree Removal	0	750	750	Vote to exceed RNR?	
					NO
Cash Reserve (2027 column)				2027 Budget Mill Levy	
Total Expenditures	**10,544**	**26,750**	**41,592**		0.652
Unencumbered Cash Balance, Dec 31	32,268	23,571	xxxxxxxxxxxxxx		
		Non-Appropriated Balance			
		Total Expenditures and Non-Appropriated Balance	41,592		
		Tax Required	16,949		
	Delinquency Computation % Rate		0		
		Amount of 2026 Ad Valorem Tax	16,949		

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

		Allocation for Year 2027				
Budgeted Fund Names	Ad Valorem Tax Levy for 2025	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	16,693	1017	15	5	35	0
Total	16,693	1,017	15	5	35	0

County Treas MVT Estimate	1,017				
County Treas RVT Estimate		15			
County Treas 16/20M Estimate			5		
County Treas Commercial Vehicle Tax Estimate				35	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.06092				
RVT Factor		0.00090			
16/20M Factor			0.00030		
Commercial Vehicle Factor				0.00210	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2027

County Name: Douglas County
Special District Name: Rock Creek Cemetary

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027		
Unencumbered Cash Balance, Jan. 1	5,827	7,245	6,212		
Ad Valorem Tax	3,068	3,175	xxxxxxxxxxxxxx		
Delinquent Tax	27	0	0		
Motor Vehicle Tax	267	253	250		
Recreational Vehicle Tax	11	5	10		
16/20M Vehicle Tax	28	27	21		
Commercial Vehicle Tax	0	0	0		
Watercraft Tax	7	7	0		
In Lieu of Taxes					
Sale of Lots	250	0	0		
Interest on Idle Funds					
Total Receipts	**3,658**	**3,467**	**281**		
Resources Available:	**9,485**	**10,712**	**6,493**		
Expenditures:					
Operations	2,240	1,000	2,667	6/15/2026	
Mowing	0	2,500	4,000	Assessed Value	
Stone Maintenance	0	500	2,000		4,678,577
Road Repairs	0	500	1,000		
				2026 RNR Rate	
					0.678
				Vote to exceed RNR?	
					NO
Cash Reserve (2027 column)				2027 Budget Mill Levy	
Total Expenditures	**2,240**	**4,500**	**9,667**		0.678
Unencumbered Cash Balance, Dec 31	7,245	6,212	xxxxxxxxxxxxxx		
		Non-Appropriated Balance			
		Total Expenditures and Non-Appropriated Balance	9,667		
		Tax Required	3,174		
	Delinquency Computation % Rate		0		
		Amount of 2026 Ad Valorem Tax	3,174		

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Tax Levy for 2025	Allocation for Year 2027 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	3,068	250	10	21	0	0
Total	3,068	250	10	21	0	0

County Treas MVT Estimate	250				
County Treas RVT Estimate		10			
County Treas 16/20M Estimate			21		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.08149				
RVT Factor		0.00326			
16/20M Factor			0.00684		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2027

County Name: Douglas County
Special District Name: Stull Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027		
Unencumbered Cash Balance, Jan. 1	96,046	111,679	111,878		
Ad Valorem Tax	34,181	34,940	xxxxxxxxxxxxxx		
Delinquent Tax	388	0	0		
Motor Vehicle Tax	3,168	3,074	3,056		
Recreational Vehicle Tax	68	62	61		
16/20M Vehicle Tax	29	31	22		
Commercial Vehicle Tax	60	50	50		
Watercraft Tax	43	42	0		
In Lieu of Taxes					
Interest on Idle Funds					
Total Receipts	**37,937**	**38,199**	**3,189**		
Resources Available:	**133,983**	**149,878**	**115,067**		
Expenditures:					
Operations	1,585	2,500	4,000	6/15/2026	
Mowing	17,000	20,000	30,000	Assessed Value	
Stone Maintenance	2,525	5,000	15,000		27,178,811
Road Repairs	925	10,000	100,507		
Bank Charges	0	100	100	2026 RNR Rate	
Utility Light	169	300	300		1.286
Bonding	100	100	100	Vote to exceed RNR?	
					NO
Cash Reserve (2027 column)				2027 Budget Mill Levy	
Total Expenditures	**22,304**	**38,000**	**150,007**		1.286
Unencumbered Cash Balance, Dec 31	111,679	111,878	xxxxxxxxxxxxxx		

Non-Appropriated Balance		
Total Expenditures and Non-Appropriated Balance		150,007
Tax Required		34,940
Delinquency Computation % Rate		0
Amount of 2026 Ad Valorem Tax		34,940

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

		Allocation for Year 2027				
Budgeted Fund Names	Ad Valorem Tax Levy for 2025	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	34,181	3056	61	22	50	0
Total	34,181	3,056	61	22	50	0

County Treas MVT Estimate	3,056
County Treas RVT Estimate	61
County Treas 16/20M Estimate	22
County Treas Commercial Vehicle Tax Estimate	50
County Treas Watercraft Tax Estimate	0

MVT Factor	0.08941
RVT Factor	0.00178
16/20M Factor	0.00064
Commercial Vehicle Factor	0.00146
Watercraft Factor	0.00000

CONSOLIDATED METHOD FUND PAGE 2027

County Name: Douglas County
Special District Name: Twin Mound Cemetary

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2025	Current Year Estimate 2026	Proposed Budget Year 2027	
Unencumbered Cash Balance, Jan. 1	3,660	3,675	1,851	
Ad Valorem Tax	1,664	1,705	xxxxxxxxxxxxxx	
Delinquent Tax	28	0	0	
Motor Vehicle Tax	146	145	131	
Recreational Vehicle Tax	10	9	9	
16/20M Vehicle Tax	14	14	13	
Commercial Vehicle Tax	0	0	0	
Watercraft Tax	3	3	0	
In Lieu of Taxes				
Interest on Idle Funds				
Total Receipts	**1,865**	**1,876**	**153**	
Resources Available:	**5,525**	**5,551**	**2,004**	
Expenditures:				
Operations	450	2,000	2,000	6/15/2026
Mowing	1,400	1,500	1,500	Assessed Value
Stone Maintenance	0	200	209	2,925,418
Road Repairs	0	0	0	
Bank Charges	0	0	0	2026 RNR Rate
Bonding	0	0	0	0.583
				Vote to exceed RNR?
				NO
Cash Reserve (2027 column)				2027 Budget Mill Levy
Total Expenditures	**1,850**	**3,700**	**3,709**	0.583
Unencumbered Cash Balance, Dec 31	3,675	1,851	xxxxxxxxxxxxxx	

Non-Appropriated Balance		
Total Expenditures and Non-Appropriated Balance		3,709
Tax Required		1,705
Delinquency Computation % Rate		0
Amount of 2026 Ad Valorem Tax		1,705

CPA Summary

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

		Allocation for Year 2027				
Budgeted Fund Names	Ad Valorem Tax Levy for 2025	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	1,664	131	9	13	0	0
Total	1,664	131	9	13	0	0

County Treas MVT Estimate	131				
County Treas RVT Estimate		9			
County Treas 16/20M Estimate			13		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.07873				
RVT Factor		0.00541			
16/20M Factor			0.00781		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

Budget Request

FUND: 100 General Fund DEPT: 000 NA ORG KEY: 10000000 General Fund

TYPE	DESCRIPTION
Department	Financial Information The County prepares its budget using a modified version of standard government accounting rules for all tax-supported funds, including the General Fund. Day-to-day activity is tracked using cash coming in and going out, but financial reports are adjusted at year-end to match required government reporting standards. State law requires an annual budget for all non-exempt funds, showing estimated revenues and expenditures for the coming year. The budget uses the modified accrual basis and the encumbrance method, meaning obligations such as purchase orders and contracts are recorded as expenditures when they are committed, not just when they are paid. The General Fund serves as the primary repository for most county revenues. While other levied funds receive ad valorem taxes directly, the General Fund's largest revenue source is ad valorem tax. For the 2027 Budget, additional key revenue streams include investment income and the County's share of the 1% Countywide Sales Tax. All proceeds from this sales tax are initially deposited into the General Fund, with half transferred to the Sales Tax Fund to support debt service obligations. K.S.A. 79-1946 Each fund is organized to include specific accounts that classify its revenues and expenditures. Douglas County utilizes the following account categories to record and report these financial activities: 31000 - Fund balance 40000 - Revenues 50000 - Personnel expenditures 60000 - Contractual expenses 70000 - Commodities 80000 - Capital outlay 90000 - Miscellaneous expenses, agency appropriations and transfers
Revenue	Fund Balance Carryover of unspent funds from the previous year. Ad Valorem Tax Property-based tax revenue generated from the mill levy, calculated using the budget and assessed valuation. Includes real estate, personal property, and state-assessed public utility taxes.

Budget Request

FUND: 100 General Fund DEPT: 000 NA ORG KEY: 10000000 General Fund

TYPE	DESCRIPTION
	County Fees User fees collected for services provided by County offices, such as recording, district court, sheriff, delinquent tax, and election filing fees. Delinquent Tax Taxes on real estate, personal property, and public utilities paid after their due dates. Fees and Interest on Delinquent Taxes Charges and interest assessed on late payments of Ad Valorem taxes, back taxes, sheriff warrants, and motor vehicle taxes. Interest Earnings from County bank accounts and investments managed by the County Treasurer, including long- and short-term instruments and the Kansas Municipal Investment Pool. Local County Sales Tax A voter-approved 1% countywide sales tax (effective January 1, 1995). Half of proceeds support the 1-cent Local County Sales Tax Fund for debt service on County capital projects. Motor Vehicle Tax Assessed at 20% of a vehicle's value for vehicles registered in Douglas County. All taxpayers are subject to the same average levy as defined in K.S.A. 79-5105(c)(3). Recreational Vehicle Tax Assessed on motor homes using a flat rate based on vehicle age plus an additional amount based on weight. Reimbursements Repayment of amounts previously remitted by the County. For 2027, many of the estimates were prepared by using a three-year average of actual revenue received.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
31000	Fund Balance	(23,585,422)	(23,585,422)	(25,666,810)	(20,520,714)	0%	(25,666,810)	(22,024,256)	(21,845,539)	(16,174,967)
40100	AdValorem Tax	(70,707,041)	(70,287,370)	0	(69,471,216)	0%	0	0	0	0
40105	Real Estate Tax	0	0	(64,118,730)	0	0%	(61,019,584)	(61,355,070)	(58,393,271)	(51,377,170)

Budget Request

FUND: 100 General Fund **DEPT: 000 NA** **ORG KEY: 10000000 General Fund**

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
40110	Personal Property Tax	0	0	(532,600)	0	0%	(498,550)	(579,197)	(595,268)	(555,831)
40115	Public Utility Tax	0	0	(5,828,930)	0	0%	(5,828,932)	(5,589,859)	(5,894,309)	(4,195,951)
40135	Delinquent Tax	0	0	0	(498,000)	0%	0	0	0	0
40140	Delinquent Real Estate Tax	(565,000)	(565,000)	(565,000)	0	0%	(473,630)	(681,352)	(569,860)	(510,256)
40145	Delinquent Personal Prprty Tax	(13,865)	(13,865)	(13,865)	0	0%	(7,809)	(14,384)	(16,138)	(10,251)
40150	Delinquent State Assessed Tax	0	0	0	0	0%	0	0	0	0
40205	Big Truck Tax	(25,108)	(25,108)	(27,525)	(27,945)	0%	(23,531)	(29,819)	(30,427)	(25,518)
40210	Commercial Motor Vehicle Tax	(99,600)	(99,600)	(99,650)	(98,000)	0%	(96,437)	(100,369)	(105,481)	(98,906)
40215	Delinquent Big Truck Tax	(670)	(670)	(1,010)	0	0%	(1,351)	(1,050)	(1,270)	(420)
40220	Recreational Vehicle Tax	(39,754)	(39,754)	(41,220)	(40,955)	0%	(21,627)	(42,708)	(44,040)	(39,918)
40225	Vehicle Rental Excise tax	(46,950)	(46,950)	(46,950)	(52,000)	0%	(24,610)	(55,163)	(53,429)	(48,755)
40230	Motor Vehicle Tax	(4,697,118)	(4,697,118)	(4,508,930)	(4,674,650)	0%	(2,573,560)	(4,881,336)	(4,912,623)	(4,325,627)
40235	Watercraft Tax	0	0	(42,763)	(45,750)	0%	(40,665)	(51,062)	(55,849)	(36,827)
40240	Delinquent Watercraft Tax	0	0	(2,405)	0	0%	(2,217)	(2,741)	(2,554)	(1,921)
41005	Mineral Production Tax	(165)	(165)	(165)	0	0%	(162)	(189)	(142)	(248)
41015	Spec Alcohol Tax	(17,732)	(17,732)	(17,556)	(45,000)	0%	(6,345)	(13,413)	(49,948)	(44,885)
41020	1% County Sales Tax	(10,101,000)	(10,101,000)	(10,144,290)	(9,500,000)	0%	(5,907,669)	(10,117,120)	(9,753,282)	(9,691,327)
42050	County Fees	(18,500)	(18,500)	(18,500)	(60,000)	0%	(39,328)	(77,960)	(58,620)	(63,162)
42055	Interest on Delinquent Tax	(699,015)	(699,015)	(699,015)	(500,000)	0%	(620,706)	(897,724)	(587,363)	(591,701)
42100	County Clerk Fees	(3,070)	(3,070)	(3,070)	(2,000)	0%	0	0	(8,886)	(2,139)
42150	Court Fees	(33,500)	(33,500)	(33,500)	(25,000)	0%	(27,494)	(41,413)	(35,954)	(28,699)
42200	Court Trustee Fees	(275,000)	(275,000)	(275,000)	(260,000)	0%	(146,201)	(275,241)	(310,636)	(321,634)
42400	Register of Deeds Fees	(770,810)	(770,810)	(770,810)	(600,000)	0%	(586,166)	(865,361)	(723,367)	(678,707)

Budget Request

FUND: 100 General Fund DEPT: 000 NA ORG KEY: 10000000 General Fund

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
42405	Reg Deeds Heritage Fees	(30,000)	(30,000)	(30,000)	(30,000)	0%	(30,000)	(30,000)	(30,000)	(30,000)
42450	Public Works Fees	(33,820)	(33,820)	(33,820)	(35,000)	0%	(15,640)	(29,894)	(38,565)	(31,556)
42500	Sheriff Fees	(44,580)	(44,580)	(44,580)	(40,000)	0%	(27,665)	(43,040)	(47,443)	(48,417)
42550	Treasurer Fees	(6,250)	(6,250)	(6,250)	(4,000)	0%	(2,843)	(5,383)	(7,565)	(5,806)
42600	Building & Zoning Permits	(315,000)	(315,000)	(313,000)	(250,000)	0%	(196,510)	(361,120)	(286,334)	(290,291)
43011	City of Lawrence Admin Fees	(200,000)	(200,000)	(195,425)	(245,000)	0%	(215,256)	(216,447)	(219,731)	(235,324)
43065	City of Lecompton	0	0	0	0	0%	0	0	(1,128)	(893)
45005	Sale of Chemicals	(100,000)	(100,000)	(105,665)	(100,000)	0%	(119,190)	(100,490)	(106,135)	(126,450)
45006	Sale of Commodities	(2,000)	(2,000)	(1,705)	(1,500)	0%	(603)	(2,306)	(1,199)	(1,492)
46030	Miscellaneous Reimbursements	(14,000)	(14,000)	(13,725)	(5,000)	0%	(17,995)	(11,556)	(5,605)	(24,019)
48100	Interest	700,000	700,000	0	1,202,830	(42%)	0	3,345,867	1,548,306	824,069
48101	Interest Earned on DDA/SAV	(375,000)	(375,000)	(375,710)	(400,000)	0%	(238,816)	(442,319)	(540,014)	(144,795)
48102	Interest Earned on CD	(4,600,000)	(4,600,000)	(5,000,000)	(6,500,000)	0%	(2,017,710)	(7,944,096)	(8,470,527)	(4,466,630)
48103	Interest Earned on MIP	(2,750)	(2,750)	(2,750)	(20,000)	0%	0	(7,673)	0	0
48200	Fairgrounds Rental Income	(136,350)	(136,350)	(136,340)	(130,000)	0%	(98,969)	(118,350)	(158,215)	(132,457)
48220	Lease of County Property	0	0	0	0	0%	0	0	0	(4,058)
49000	Miscellaneous Revenues	(37,590)	(37,590)	(37,590)	(12,000)	0%	(4,361)	(68,539)	(29,787)	(26,980)
49150	Other Miscellaneous Revenues	(36,570)	(36,570)	(36,570)	(45,000)	0%	(43,296)	(39,426)	(43,231)	(37,277)
Revenues - Total		**(116,933,230)**	**(116,513,559)**	**(119,791,424)**	**(113,035,900)**	**0%**	**(106,642,235)**	**(113,771,561)**	**(112,485,427)**	**(93,607,197)**
90999	Expenses Amended Budget Only	0	0	0	0	0%	0	0	0	0
Miscellaneous Expenditures - Total		**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
49220	Transfer from Motor	0	0	0	0	0%	0	0	0	0

Budget Request

FUND: 100 General Fund DEPT: 000 NA ORG KEY: 10000000 General Fund

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
	Vehicle Op									
49240	Transfer from Other Fund	0	0	0	0	0%	0	(655)	(2,826,077)	(92,102)
Transfers - Total		**0**	**0**	**0**	**0**	**0%**	**0**	**(655)**	**(2,826,077)**	**(92,102)**
10000000 - Total		**(116,933,230)**	**(116,513,559)**	**(119,791,424)**	**(113,035,900)**	**0%**	**(106,642,235)**	**(113,772,217)**	**(115,311,505)**	**(93,699,299)**
000 - Total		**(116,933,230)**	**(116,513,559)**	**(119,791,424)**	**(113,035,900)**	**0%**	**(106,642,235)**	**(113,772,217)**	**(115,311,505)**	**(93,699,299)**

Budget Request

FUND: 100 General Fund DEPT: 101 Community Partners ORG KEY: 10010100 Community Partners

Narratives are not available

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
91025	Bert Nash Health Insurance	0	0	0	0	0%	0	0	0	0
91030	Bert Nash Comm Mental Hlth Ctr	0	0	0	0	0%	0	0	0	2,738,893
91040	Dg Co CASA	0	0	0	0	0%	0	0	0	60,000
91041	Child Advocacy Center of Dg Co	0	0	0	0	0%	0	0	0	40,000
91045	Cottonwood Inc	0	0	0	0	0%	0	0	0	686,000
91075	Heartland Community Health Ctr	0	0	0	0	0%	0	0	0	227,003
91080	Lawrence Humane Society	0	0	0	0	0%	0	0	0	156,559
91085	Independence Inc	0	0	0	0	0%	0	0	0	215,000
91090	Jayhawk Area Agency on Aging	0	0	0	0	0%	0	0	0	145,000
91095	LDC Public Health Health Ins	0	0	0	0	0%	0	0	0	336,427
91100	LDCPH Sanitary Code	0	0	0	0	0%	0	0	0	30,237
91105	LDC Public Health	0	0	0	0	0%	0	0	0	822,879
91110	LDCPH Screening	0	0	0	0	0%	0	0	0	10,000
91115	Lawrence Community Shelter Inc	0	0	0	0	0%	0	0	0	296,000
91125	Dg Co Legal Aid Society Inc	0	0	0	0	0%	0	0	0	40,000
91130	Senior Resource Center Dg Co	0	0	0	0	0%	0	0	0	549,700
91135	O'Connell Children's Shltr Inc	0	0	0	0	0%	0	0	0	275,495
91140	Dg Co Visiting Nurses Assoc	0	0	0	0	0%	0	0	0	280,000
91145	Douglas County Fair Board	0	0	0	0	0%	0	0	0	12,000
91150	Vinland Fair Board	0	0	0	0	0%	0	0	0	4,000
91154	The STA Care Center	0	0	0	0	0%	0	0	0	30,000
91155	Trinity In-Home Care	0	0	0	0	0%	0	0	0	120,000
91160	Van Go Inc	0	0	0	0	0%	0	0	0	20,000
91165	Just Food of Dg Co Inc	0	0	0	0	0%	0	0	0	100,000
91166	Lawr-Dg Co Housing Authority	0	0	0	0	0%	0	0	0	0

Budget Request

FUND: 100 General Fund DEPT: 101 Community Partners ORG KEY: 10010100 Community Partners

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
91167	The Willow DV Center	0	0	0	0	0%	0	0	0	50,000
91168	Kansas Holistic Defenders	0	0	0	0	0%	0	0	0	454,700
91169	Tenants To Homeowners	0	0	0	0	0%	0	0	0	100,000
91170	Center for Supportive Communit	0	0	0	0	0%	0	0	0	150,000
91300	Dg Co Conservation District	0	0	0	0	0%	0	0	0	85,833
91305	Dg Co Extension Council	0	0	0	0	0%	0	0	0	510,874
91310	Dg Co Extension Cncl Insurance	0	0	0	0	0%	0	0	0	53,419
91315	FFNHA Historical Societies	0	0	0	0	0%	0	0	0	370,109
Agency Appropriations - Total		**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**8,970,128**
10010100 - Total		**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**8,970,128**

Budget Request

FUND: 100 General Fund DEPT: 101 Community Partners ORG KEY: 100101B1 Economic Development

TYPE	DESCRIPTION
Department	This department now includes community partners formerly housed under 10020100 (previously Economic Development & Shared Costs; now Shared Costs). The County organizes its community partners into four categories based on the services they provide. This structure helps ensure targeted support, coordinated efforts, and effective allocation of resources. Many partners work across sectors to serve the community in multiple ways. The Economic Development category supports organizations focused on strengthening the local economy. These partners work to expand the County's tax base, provide job training, assist entrepreneurs, and offer business development services. Investments in this area promote a resilient and sustainable economy, increase employment opportunities, encourage small-business growth, and attract new investment. Through strategic partnerships, these organizations help drive innovation and enhance Douglas County's long-term economic vitality.
Transfers & Misc	91171- KU Small Business Development funding was previously included with EDC/Lawrence Chamber funding on 91410 91435- Ongoing support for KU Innovation Park (KUIP) and the West Lawrence facility, managed by KUIP, owned by Douglas County and the City of Lawrence per agreement. 91440- One time payment in 2024 for KUIP Capital, Phase III of KUIP. 91445- Peaslee Tech did include a Mortgage balloon payment of $200,000 that was also approved by BOCC for 2018 – the Mortgage payment ended in 2025.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
91171	KU Small Business Development	40,000	55,000	40,000	40,000	0%	40,000	40,000	0	0
91410	EDC of Douglas County	205,000	205,000	205,000	205,000	0%	102,500	205,000	340,005	0
91411	Baldwin City Chamber of Commer	0	0	0	0	0%	0	0	10,000	0
91420	KU Innovation Park FKA BTBC	115,000	175,000	115,000	115,000	0%	57,500	175,000	150,000	0
91435	KUIP West Bond Pymt	116,095	116,095	116,095	116,095	0%	107,525	82,089	82,914	0
91440	KUIP Capital	0	0	0	0	0%	0	0	225,000	0
91445	Dwayne Peaslee Tech Trning Ctr	200,000	200,000	200,000	200,000	0%	50,000	400,000	400,000	0
Agency Appropriations - Total		**676,095**	**751,095**	**676,095**	**676,095**	**0%**	**357,525**	**902,089**	**1,207,919**	**0**
100101B1 - Total		**676,095**	**751,095**	**676,095**	**676,095**	**0%**	**357,525**	**902,089**	**1,207,919**	**0**

Budget Request

FUND: 100 General Fund DEPT: 101 Community Partners ORG KEY: 100101B2 Health & Human Services

TYPE	DESCRIPTION
Department	The county splits its community partners into four categories based on the services they provide. These categories are designed to address various needs within the community, ensuring targeted support and effective resource allocation. Many of these partners work collaboratively across sectors and serve the community in a variety of ways. This community partner budget supports organizations which primarily provide safety net services, supported by the General Fund. Additionally, some partners offer animal control services in the unincorporated areas of Douglas County. This category is essential for addressing vital human services to a broad spectrum of the community. By funding these services, the county helps to create a healthier and safer community, providing critical support to those in need.
Transfers & Misc	91075- Heartland Health Center funding moved to Behavioral Health Sales Tax Fund since it supports substance abuse medication-assisted treatment (MAT). 91166- LDCHA funding included $50,000 for New Horizons program and $50,000 for Landlord Liaison program. LDCHA applied for Landlord Liaison funding in 2023 & 2025 only.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
91075	Heartland Community Health Ctr	0	0	0	0	0%	0	0	0	0
91080	Lawrence Humane Society	156,559	156,559	156,559	156,560	0%	0	156,559	156,559	0
91095	LDC Public Health Health Ins	321,319	321,319	289,828	209,010	54%	209,010	176,160	178,240	0
91105	LDC Public Health	933,915	933,915	933,915	933,915	0%	514,041	975,916	863,116	0
91115	Lawrence Community Shelter Inc	296,000	0	296,000	296,000	0%	172,667	296,000	296,000	0
91165	Just Food of Dg Co Inc	65,000	65,000	65,000	65,000	0%	65,000	40,000	40,000	0
91166	Lawr-Dg Co Housing Authority	100,000	0	100,000	100,000	0%	100,000	100,000	50,000	0
91169	Tenants To Homeowners	100,000	0	100,000	100,000	0%	50,000	100,000	100,000	0
Agency Appropriations - Total		**1,972,793**	**1,476,793**	**1,941,302**	**1,860,485**	**6%**	**1,110,718**	**1,844,635**	**1,683,915**	**0**
100101B2 - Total		**1,972,793**	**1,476,793**	**1,941,302**	**1,860,485**	**6%**	**1,110,718**	**1,844,635**	**1,683,915**	**0**

Budget Request

FUND: 100 General Fund **DEPT: 101 Community Partners** **ORG KEY: 100101B3 Heritage & Land Management**

TYPE	DESCRIPTION
Department	The county splits its community partners into four categories based on the services they provide. These categories are designed to address various needs within the community, ensuring targeted support and effective resource allocation. Many of these partners work collaboratively across sectors and serve the community in a variety of ways. This community partner budget supports organizations working to preserve the county's historical legacy and promote responsible land management practices. By investing in these areas, these partners help maintain cultural heritage, support agricultural education, and encourage responsible stewardship of natural resources in Douglas County.
Transfers & Misc	. 91305 - The supplemental request for the Extension Council that matches the increase in state funding was included in the proposed budget. 91315 - 2026 includes one-time funds approved by the BOCC

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
91145	Douglas County Fair Board	17,000	17,000	17,000	17,000	0%	17,000	17,000	17,000	0
91150	Vinland Fair Board	0	0	0	0	0%	0	0	4,000	0
91300	Dg Co Conservation District	85,833	85,833	85,833	85,835	0%	21,458	64,375	85,833	0
91305	Dg Co Extension Council	609,146	609,146	603,438	588,599	3%	603,439	588,599	549,354	0
91310	Dg Co Extension Cncl Insurance	64,748	64,748	38,776	38,337	69%	38,337	56,355	55,698	0
91315	FFNHA Historical Societies	429,393	429,393	441,130	441,130	(3%)	373,182	454,393	433,814	0
Agency Appropriations - Total		**1,206,120**	**1,206,120**	**1,186,177**	**1,170,901**	**3%**	**1,053,416**	**1,180,722**	**1,145,699**	**0**
100101B3 - Total		**1,206,120**	**1,206,120**	**1,186,177**	**1,170,901**	**3%**	**1,053,416**	**1,180,722**	**1,145,699**	**0**

Budget Request

FUND: 100 General Fund DEPT: 101 Community Partners ORG KEY: 100101B4 Targeted Populations

TYPE	DESCRIPTION
Department	The county splits its community partners into four categories based on the services they provide. These categories are designed to address various needs within the community, ensuring targeted support and effective resource allocation. Many of these partners work collaboratively across sectors and serve the community in a variety of ways. This community partner budget focuses on supporting specific populations, including the elderly, people with disabilities, children in need, and victims of domestic violence. This category ensures that vulnerable groups receive the necessary services and support to improve their quality of life. By funding initiatives aimed at these populations, the county addresses critical social issues, promotes inclusivity, and fosters a supportive environment for all residents of Douglas County.
Transfers & Misc	91130- The Senor Resource Center transitioned to a County Department in the fourth quarter of 2025. 91135 - In 2026, the O'Connell Children's shelter allocation was reduced by $67,495 to eliminate the Police Protective Custody bed allocation. 91170 - In 2026, the Center for Supportive Communities was transitioned out as community partner. Funding for the 2025-2026 school year concluded the transition.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
91040	Dg Co CASA	20,000	0	20,000	20,000	0%	20,000	20,000	60,000	0
91041	Child Advocacy Center of Dg Co	40,000	40,000	40,000	40,000	0%	50,000	40,000	40,000	0
91045	Cottonwood Inc	686,000	686,000	686,000	686,000	0%	171,500	686,000	1,072,800	0
91085	Independence Inc	215,000	215,000	215,000	215,000	0%	141,707	215,000	210,669	0
91090	Jayhawk Area Agency on Aging	145,000	145,000	145,000	145,000	0%	84,584	145,000	145,000	0
91130	Senior Resource Center Dg Co	0	0	0	0	0%	0	274,850	549,700	0
91135	O'Connell Children's Shltr Inc	253,000	253,000	253,000	253,000	0%	126,500	320,495	275,495	0
91140	Dg Co Visiting Nurses Assoc	260,000	260,000	260,000	260,000	0%	130,000	260,000	260,000	0
91154	The STA Care Center	35,000	35,000	35,000	35,000	0%	35,000	35,000	35,000	0
91155	Trinity In-Home Care	120,000	120,000	120,000	120,000	0%	60,000	120,000	120,000	0
91160	Van Go Inc	20,000	40,000	20,000	20,000	0%	20,000	20,000	20,000	0
91167	The Willow DV Center	50,000	50,000	50,000	50,000	0%	50,000	50,000	115,000	0
91168	Kansas Holistic Defenders	454,700	454,700	454,700	454,700	0%	263,494	376,420	451,704	0
91170	Center for Supportive Communit	0	0	62,500	0	0%	62,500	150,000	150,000	0

Budget Request

FUND: 100 General Fund DEPT: 101 Community Partners ORG KEY: 100101B4 Targeted Populations

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
Agency Appropriations - Total		**2,298,700**	**2,298,700**	**2,361,200**	**2,298,700**	**0%**	**1,215,285**	**2,712,765**	**3,505,368**	**0**
100101B4 - Total		**2,298,700**	**2,298,700**	**2,361,200**	**2,298,700**	**0%**	**1,215,285**	**2,712,765**	**3,505,368**	**0**
101 - Total		**6,153,708**	**5,732,708**	**6,164,774**	**6,006,181**	**2%**	**3,736,944**	**6,640,211**	**7,542,901**	**8,970,128**

Budget Request

FUND: 100 General Fund   DEPT: 102 Fairgrounds   ORG KEY: 10010200 Fairgrounds

TYPE	DESCRIPTION
Department	The Douglas County Fairgrounds is one of the county's flagship facilities. It is made up of nearly 20 different buildings and multiple outdoor use areas for visitors, events and activities. The buildings at the fairgrounds include facilities for large scale events that need to be covered, indoor horseback riding and livestock/pet showing, small, medium and large conditioned event spaces, outdoor arenas, RV/camping facilities with supportive infrastructure, county government storage, commercial kitchen, office space, and maintenance operations support facilities. The Douglas County Fairgrounds host hundreds and hundreds of events each year including the annual County Fair, 4th of July celebrations, auctions, annual swap meet, corporate and civil trainings/classes, not for profit events and fundraisers, rodeos/barrel racing, parties, and other events. Douglas County staff stationed at the fairgrounds are maintenance department staff. This group provides all facility upgrades/updates and repair maintenance as well as all custodial services for the fairgrounds. This staff also provides all landscaping and mowing service for all of the county owned buildings in Douglas County. The fairgrounds is a vibrant, active, constantly evolving hub of activity that represents the great things that Douglas County as an organization has to offer to citizens. We take great pride in our role in providing such a versatile, well maintained, multipurpose facility in the middle of the City of Lawrence for all to enjoy.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
60910	Buildings Maintenance	57,500	57,500	57,500	57,500	0%	31,993	52,060	18,438	43,456
Contractual	**- Total**	**57,500**	**57,500**	**57,500**	**57,500**	**0%**	**31,993**	**52,060**	**18,438**	**43,456**
71055	Operations & Maintenance Suppl	66,500	66,500	66,500	66,500	0%	34,419	66,496	70,888	70,569
Commodities	**- Total**	**66,500**	**66,500**	**66,500**	**66,500**	**0%**	**34,419**	**66,496**	**70,888**	**70,569**
92020	Transfer to Equipment Reserve	50,000	50,000	50,000	50,000	0%	(28,740)	50,000	50,000	50,000
Transfers	**- Total**	**50,000**	**50,000**	**50,000**	**50,000**	**0%**	**(28,740)**	**50,000**	**50,000**	**50,000**
10010200 - Total		**174,000**	**174,000**	**174,000**	**174,000**	**0%**	**37,672**	**168,556**	**139,326**	**164,024**
102	**- Total**	**174,000**	**174,000**	**174,000**	**174,000**	**0%**	**37,672**	**168,556**	**139,326**	**164,024**

Budget Request

FUND: 100 General Fund DEPT: 151 District Attorney ORG KEY: 10015100 District Attorney

TYPE	DESCRIPTION
Department	The Douglas County District Attorney's Office, led by District Attorney Dakota Loomis, is responsible for prosecuting violations of state law, promoting public safety, and advancing a fair and equitable justice system for the community. The office represents the State of Kansas in felony, misdemeanor, juvenile offender, and child in need of care (CINC) cases, while working collaboratively with law enforcement, courts, and community partners. The office is staffed by attorneys, legal assistants, Victim/Witness specialists, investigators, management personnel, and law student interns who support case review, charging decisions, victim advocacy, litigation, and case resolution. In addition to traditional prosecution, the office plays a key role in alternative justice initiatives, including Behavioral Health Court, Drug Court, Diversion, Restorative Justice, Expungement, and Veteran's Court, which aim to reduce recidivism and address underlying causes of criminal behavior. A central responsibility of the office is its Special Victims Unit (SVU), which handles the prosecution of sexual offenses and other highly sensitive cases. These matters are often complex, time-intensive, and require close coordination with law enforcement and victim advocacy partners to ensure survivors are supported throughout the process. As caseloads grow and demands increase, maintaining timely and trauma-informed prosecution has become more challenging. To address this, the office is seeking to strengthen SVU capacity by adding a dedicated Sex Crimes prosecutor and legal assistant, allowing for more focused case management, improved responsiveness, and stronger outcomes for victims and the community. Through these efforts, the District Attorney's Office remains committed to strengthening community safety through the pursuit of truth and justice while adapting to the evolving needs of Douglas County.
Revenue	Our administration remains committed to leveraging grant funding whenever possible, despite the ongoing uncertainty of these revenue sources. Currently, two key grant programs help fund critical personnel: two prosecutors and one Victim/Witness Specialist. Our office was re-awarded the Federal S.T.O.P. Violence Against Women Act (VAWA) grant for 2026, totaling approximately $104,349 – an increase of over $20,000 from 2025. The county match for these positions is approximately $34,783. We utilized this grant program to fund two positions at 50% to include a Senior Assistant Attorney charging and prosecuting felony Domestic Violence and Stalking cases and an Assistant District Attorney managing and prosecuting misdemeanor Domestic Violence cases. Additionally, the office continues to receive funding through the Federal Victims of Crime Act (VOCA) grant. The most recent award totals $62,635 with a county match of $15,659 for benefits. This supports a Victim/Witness Specialist focused on serving survivors of domestic violence and stalking who works closely with both prosecutors funded under VAWA. These grants are vital to sustaining specialized services for vulnerable populations, and county support ensures the continuity and effectiveness of these efforts.
Personnel	The District Attorney's Office reached full staffing in April 2026 and is supported by an experienced team of prosecutors. Our only remaining vacancy is a 0.4 FTE attorney position, which has been difficult to fill despite 16 months of recruitment efforts. Recent staffing changes have strengthened team cohesion and contributed to a more stable work environment. Even at full staffing, caseload demands exceed available resources, requiring the office to restructure and work creatively to maintain high-quality service. The County's 2024 compensation study continues to support recruitment and retention through more competitive salaries and updated

Budget Request

FUND: 100 General Fund **DEPT: 151 District Attorney** **ORG KEY: 10015100 District Attorney**

TYPE	DESCRIPTION
	position classifications. Annual step and merit increases remain important to maintaining competitiveness. In March 2026, a Senior Assistant District Attorney was promoted to Deputy District Attorney. The office chose not to fill a vacant Chief Assistant Attorney position and redistributed those responsibilities within the existing leadership structure. The original 2026 budget included two Chief Assistant Attorneys and seven Senior Assistant District Attorneys but the current structure has one Chief Assistant Attorney and eight Senior Assistant District Attorneys. Due to increased operational needs, the Assistant to the District Attorney assumed additional responsibilities supporting criminal legal assistants. The office elected not to fill the Lead Legal Assistant position and instead created an Administrative Specialist role to support office administration. The office also restructured Victim/Witness staffing in 2026. The Lead Victim/Witness Specialist position was eliminated, and all four positions were consolidated under the Victim/Witness Specialist classification. The Media/Information Technology Specialist was reclassified as Financial and Budget Coordinator in October 2025. The office added a 0.2 FTE Program Coordinator position to support the Property Crimes Compensation Fund with approval from County Commission.
Contractual	“Other Contract” line – The District Attorney’s Office requests continued funding of $75,000 to support contracts for special prosecutions and appellate matters, ensuring adequate resources for complex or conflict cases.
Transfers & Misc	The District Attorney’s Office requests an annual transfer of $20,000, when a year-end budget surplus is available, to support future vehicle replacement and necessary equipment updates. Following the purchase of two vehicles in 2024 and the anticipated replacement of one due to a 2025 accident within the next 5–6 years, this ongoing contribution will help offset future costs. Expenses that were previously reflected on line 99095 will now be expensed to the District Attorney's Property Crimes Compensation account.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
46030	Miscellaneous Reimbursements	0	0	0	0	0%	(1,132)	0	(475)	(252)
49650	Special Purpose State Grants	0	0	0	0	0%	0	0	0	(149,002)
49700	Federal Grants	(160,000)	(160,000)	(160,000)	(110,000)	0%	(47,893)	(84,575)	(110,228)	(10,111)
Revenues	**- Total**	**(160,000)**	**(160,000)**	**(160,000)**	**(110,000)**	**0%**	**(49,025)**	**(84,575)**	**(110,703)**	**(159,365)**
50130	Finance & Budget Coordinator	43,096	43,096	43,096	0	0%	31,162	9,930	0	0
50560	Deputy District Attorney	145,080	145,080	145,080	141,900	2%	66,370	119,509	159,860	123,017
50565	Chief Assistant Attorney	143,988	143,988	143,988	265,509	(46%)	87,864	133,811	157,805	225,345
50571	Senior Assistant Attorney	1,002,753	1,002,753	1,002,753	690,919	45%	613,349	784,664	439,404	410,696
50580	Assistant Attorney I	274,760	274,760	274,760	377,573	(27%)	168,286	284,843	614,847	577,843

Budget Request

FUND: 100 General Fund DEPT: 151 District Attorney ORG KEY: 10015100 District Attorney

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50600	Assistant To District Attorney	77,841	77,841	77,841	72,871	7%	47,931	70,388	0	59,432
50601	Director of Administration DA	0	0	0	0	0%	0	0	68,672	9,433
50770	Investigator DA	116,500	116,500	116,500	108,847	7%	83,191	126,186	107,846	98,879
50855	Comms and Media Coordinator	0	0	0	0	0%	0	0	61,221	74,757
51011	Administrative Assistant I	48,776	48,776	48,776	48,170	1%	29,510	48,874	7,280	0
51030	Administrative Specialist I	60,239	60,239	60,239	0	0%	36,369	3,677	0	0
51040	Administrative Secretary	0	0	0	0	0%	0	0	36,513	37,416
51165	Law Clerk District Attorney	79,344	79,344	79,344	95,213	(17%)	38,807	101,278	62,607	56,946
51170	Digital Media Specialist	0	0	0	45,520	(100%)	0	2,926	73,295	63,215
54570	District Attorney	205,710	205,710	205,710	192,597	7%	125,615	193,150	203,049	187,388
55611	Assistant Attorney III	254,160	254,160	254,160	300,316	(15%)	131,384	162,072	0	0
55622	Chief of Staff	144,824	144,824	144,824	135,595	7%	88,436	130,951	0	0
56520	Discovery Diversion Assistant	0	0	0	0	0%	0	0	0	0
56570	Legal Assistant	590,988	590,988	590,988	612,786	(4%)	363,158	544,351	478,689	436,829
56575	Legal Assistant Lead	0	0	0	75,377	(100%)	0	6,671	90,201	71,172
56585	Victim Witness Specialist	205,021	205,021	205,021	120,331	70%	133,151	168,126	18,071	0
56586	Victim Witness Spc Lead	0	0	20,270	70,303	(100%)	20,270	71,064	6,795	0
56590	Victim Witness Coordinator	0	0	0	0	0%	0	0	110,739	174,611
56591	Senior Victim Witness Coord	0	0	0	0	0%	0	0	39,398	0
57515	Admin Services Manager	0	0	0	0	0%	0	28,300	8,564	0
57625	Program Coordinator	14,616	14,616	14,560	0	0%	3,483	0	0	0
58030	Adjustment To Pay Plan	103,564	103,564	0	93,409	11%	0	0	0	0
58035	Longevity Pay	4,280	4,280	2,680	2,680	60%	0	0	0	0
58070	Employee Benefits Payout	0	0	0	0	0%	15,614	13,910	15,471	15,065
58200	Merit Pay	28,009	28,009	0	85,555	(67%)	0	0	0	0

Budget Request

FUND: 100 General Fund DEPT: 151 District Attorney ORG KEY: 10015100 District Attorney

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
58250	Overtime	15,000	15,000	15,000	15,000	0%	10,707	7,920	10,145	8,326
58270	Temp Office Clerk	40,000	40,000	40,000	40,000	0%	0	0	9,476	10,403
Personnel	**- Total**	**3,598,549**	**3,598,549**	**3,485,590**	**3,590,471**	**0%**	**2,094,658**	**3,012,599**	**2,779,949**	**2,640,774**
60100	Travel (fkaTravel-Training-Ed)	5,000	5,000	5,000	5,000	0%	0	4,150	7,269	2,752
60220	Mobile Telephones	17,000	17,000	17,000	9,500	79%	11,387	16,655	18,451	9,516
60260	Cable	500	500	500	250	100%	255	489	457	465
60305	Classified Ads	10,000	10,000	10,000	10,000	0%	3,134	5,865	5,332	9,713
60320	Printing & Binding	5,000	5,000	5,000	5,000	0%	1,680	6,077	1,972	3,896
60405	Association Dues	25,000	25,000	20,000	11,000	127%	7,150	20,151	14,563	14,914
60410	Subscriptions	17,000	17,000	17,000	17,000	0%	9,442	15,059	17,488	14,876
60815	Equipment Rental	0	0	0	0	0%	0	0	0	0
60955	Software Maintenance	0	0	0	0	0%	0	0	0	0
61030	Court Costs for Library	5,000	5,000	5,000	5,000	0%	3,481	4,417	4,632	2,717
61037	Expert Witness Fees	30,000	30,000	30,000	30,000	0%	0	35,772	10,329	13,796
61083	Records Expenses	3,000	3,000	3,000	3,000	0%	997	257	959	152
61105	Public Education	3,750	3,750	3,750	3,750	0%	3,075	2,060	621	325
61110	Sexual Assault Exam Fees	50,000	50,000	50,000	50,000	0%	10,150	33,800	46,300	26,100
61245	Transcripts	30,000	30,000	30,000	30,000	0%	5,471	11,521	16,667	13,318
61255	Witness Fees & Travel	30,000	30,000	30,000	30,000	0%	2,470	18,526	15,092	9,704
69055	Other MiscellaneousContractual	75,000	75,000	75,000	75,000	0%	32,207	46,374	89,574	20,602
Contractual	**- Total**	**306,250**	**306,250**	**301,250**	**284,500**	**8%**	**90,899**	**221,171**	**249,706**	**142,845**
81000	Furniture & Equipment	10,000	10,000	10,000	10,000	0%	585	768	548	459
82000	Computer Equipment	15,000	15,000	15,000	15,000	0%	1,575	936	981	1,695
83000	Service Equipment	400	400	400	400	0%	0	0	68	0
Capital Outlay	**- Total**	**25,400**	**25,400**	**25,400**	**25,400**	**0%**	**2,160**	**1,705**	**1,597**	**2,154**

Budget Request

FUND: 100 General Fund DEPT: 151 District Attorney ORG KEY: 10015100 District Attorney

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
99075	Ks Pros Tng Asst Fund	0	0	0	0	0%	0	0	0	1,740
99085	Miscellaneous Expense	5,000	5,000	5,000	5,000	0%	1,840	5,648	7,392	12,083
99095	Property Crimes Compensation	0	0	0	20,000	(100%)	8,191	4,675	1,387	5,604
Miscellaneous Expenditures - Total		**5,000**	**5,000**	**5,000**	**25,000**	**(80%)**	**10,031**	**10,323**	**8,779**	**19,427**
92020	Transfer to Equipment Reserve	20,000	20,000	20,000	20,000	0%	0	20,000	50,000	20,000
Transfers - Total		**20,000**	**20,000**	**20,000**	**20,000**	**0%**	**0**	**20,000**	**50,000**	**20,000**
10015100 - Total		**3,795,199**	**3,795,199**	**3,677,240**	**3,835,371**	**(1%)**	**2,148,722**	**3,181,223**	**2,979,328**	**2,665,836**
151 - Total		**3,795,199**	**3,795,199**	**3,677,240**	**3,835,371**	**(1%)**	**2,148,722**	**3,181,223**	**2,979,328**	**2,665,836**

Budget Request

FUND: 100 General Fund **DEPT: 152 District Court** **ORG KEY: 10015210 District Court Operations**

TYPE	DESCRIPTION
Department	The District Court's 2027 budget request reflects a prioritization of access to justice initiatives through the Self-Help Center. Douglas County District Court is the 7th Judicial District and has nine divisions. District Judges preside over Divisions 1 through 7, and Pro Tem Judges (who are appointed by the Chief Judge), preside over the Pro Tem Division, the Juvenile Division and the Protection From Abuse/Protection From Stalking docket. A division typically employs one Judge, an administrative assistant, and a court reporter. The District Court Clerk is an office of the court that performs various administrative and statutory duties for the court system. These duties include maintaining records of the courts, securing and paying jurors and grand jurors, managing legal filings, issuing summonses and licenses, and implementing court orders. The District Court Clerk assists Judges, lawyers, criminal justice staff and the public. The Court Services Office supervises adult offenders on probation. The Court Service Officers complete pre-sentence investigation reports, criminal record checks, urinalysis testing and other assignments as requested by the judiciary. The Court Services Domestic Unit conducts investigations and provides other services to the Court in family law cases. The Douglas County Self-Help Center (SHC) guides self-represented litigants through court processes, connects them to legal and housing resources, and supports eviction resolution efforts including mediation. In 2024 the SHC served 1,892 people. The Citizen Review Board (CRB) staff recruit, train, and oversee community members who review Child in Need of Care (CINC) cases based on the Kansas Code for Care of Children. CRB meet with the children and make recommendations to the CINC Judge. The Michael J. Malone Douglas County Law Library is a Kansas practice focused law library for the Bench, the Bar and the public. A 5-member Board of Trustees governs the Law Library.
Revenue	Revenues have decreased as more court costs are waived due to indigency.
Personnel	The District Court's 2027 personnel budget request reflects a prioritization of access to justice initiatives through the Self-Help Center. To better align funding with that priority, the Court is not seeking funding for the open Programmer II Data Analyst position, and the District Court Trustee is not seeking funding for a current .5 FTE attorney position. The Court and Court Trustee eliminated those positions to make room for the supplemental requests for a 1.0 FTE Court Navigator position and .5 FTE Eviction Diversion Coordinator. Both positions are currently full-time and operating under the direction of the Self-Help Director. The Court Navigator is paid through ARPA funds that expire this year and the Eviction Diversion Coordinator is funded 50% from county funds and 50% from grants that expire. This budget request reflects the urgency of maintaining the significant progress that has been made in increasing access to justice for the citizens of Douglas County through these two positions. The District Court's 2027 budget request reduces funding in a number of lines in order to absorb as much of the cost of the supplemental requests as possible within a relatively flat budget. The reductions sought for 2027 include a $29,000 reduction for the Trial Court Clerk II positions and elimination of the $82,612 Programmer II Data Analyst position. Elimination of the Programmer II Data Analyst position is feasible due to the ongoing coordination and collaboration with the County IT Data Analyst. The Kansas Supreme Court announced a 1% pay increase for all non-judicial judicial branch employees effective July 1, 2026. The District Court's 2027 budget request includes a 1% pay increase for non-judicial employees to maintain parity between the state paid and the county paid court employees.
Contractual	Travel and training include the cost for court staff and judges to travel to and attend required conferences.

Budget Request

FUND: 100 General Fund DEPT: 152 District Court ORG KEY: 10015210 District Court Operations

TYPE	DESCRIPTION
	Care and Treatment funding is compensation for attorneys representing Douglas County residents who are subject to involuntarily treatment at the State Hospital due to mental illness. This funding line includes legal representation for Behavioral Health Court participants. The Contract Reporter line has been used to hire contract reporters for court hearings given a lack of availability of official court reporters. We are using a contract reporter to evaluate closed cases that no longer require retention of evidence. This project will conclude at the end of 2026 so additional funding for 2027 is not requested. Juvenile Panel Attorney reflects contract juvenile panel attorneys: $360,000 ($5,000.00 per month for six attorneys), Douglas County Legal Aid contract to provide representation on juvenile offender misdemeanor cases: $24,000, and $41,000 for conflict attorneys, juvenile appeals attorneys, felony juvenile offenders and guardian-ad-litem (GAL) representation. Legal Defense reflects Misdemeanor defense counsel representation, including drug court. Forensic Evaluation funds are used to pay for indigent defendants who need assessments/evaluations to address drug abuse and/or mental health issues.
Commodities	Funds used for online legal research and legal books.
Capital Outlay	Software includes the cost of software for specialized child support calculator.
Transfers & Misc	Cost for records ordered by the court and for any other unexpected expenses. Costs of journal entries from other courts for pre-sentence investigation reports.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
46030	Miscellaneous Reimbursements	(12,000)	(12,000)	(15,000)	(15,000)	0%	(7,568)	(6,885)	(20,250)	(17,324)
46050	Law Library Reimbursements	(26,625)	(26,625)	(26,625)	(26,625)	0%	(20,488)	(26,180)	(25,425)	(30,229)
49650	Special Purpose State Grants	(10,000)	(10,000)	(10,000)	(5,000)	0%	(11,647)	(15,169)	(9,502)	(1,195)
Revenues	**- Total**	**(48,625)**	**(48,625)**	**(51,625)**	**(46,625)**	**0%**	**(39,703)**	**(48,233)**	**(55,176)**	**(48,747)**
50520	Administrative Hearing Officer	281,907	281,907	271,064	271,000	4%	168,041	241,294	202,174	183,425
50555	Programmer I	68,686	68,686	68,346	67,994	1%	42,339	67,283	67,125	55,894
50556	Programmer II	0	0	0	82,612	(100%)	0	0	24,232	66,420
50572	Self Help Legal Director	86,692	86,692	86,263	93,313	(7%)	33,324	54,996	(76,975)	76,635

Budget Request

FUND: 100 General Fund DEPT: 152 District Court ORG KEY: 10015210 District Court Operations

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50573	Eviction Diversion Coordinator	67,000	67,000	33,334	33,044	103%	16,132	33,634	8,308	16,044
50575	Research Attorney	0	0	0	0	0%	0	332	1,398	188
50630	Bailiff	0	0	0	0	0%	0	0	0	0
50750	Hearing Officer Clerk	112,994	112,994	112,435	111,890	1%	69,656	110,700	106,593	97,889
50780	Law Librarian/Manager	26,899	26,899	26,765	26,624	1%	16,683	26,400	25,644	24,244
51011	Administrative Assistant I	42,127	42,127	41,919	24,088	75%	24,845	28,134	37,761	43,224
51014	Court Navigator	64,378	64,378	0	0	0%	0	0	0	0
51020	Administrative Officer	16,863	16,863	16,779	16,694	1%	7,270	17,414	17,728	13,325
51130	Trial Court Clerk I	0	0	0	0	0%	0	0	0	0
51131	Trial Court Clerk II	100,000	100,000	100,000	129,914	(23%)	45,934	75,538	55,368	41,927
51160	Law Clerks	26,000	26,000	0	0	0%	0	0	0	0
51260	Research Clerk I	0	0	0	0	0%	0	0	0	0
51261	Research Clerk II	16,863	16,863	16,779	16,694	1%	12,187	17,711	18,481	17,875
54520	Citizen Review Board Director	43,833	43,833	43,616	43,393	1%	15,863	43,438	41,609	39,818
58030	Adjustment To Pay Plan	0	0	0	0	0%	0	0	0	0
58250	Overtime	0	0	0	0	0%	203	767	374	472
58275	Temp Labor	0	0	0	5,000	(100%)	0	0	0	0
Personnel	**- Total**	**954,242**	**954,242**	**817,300**	**922,260**	**3%**	**452,478**	**717,643**	**529,820**	**677,379**
60100	Travel (fkaTravel-Training-Ed)	35,000	35,000	35,000	35,000	0%	10,326	29,396	26,893	38,351
60220	Mobile Telephones	30,000	30,000	25,000	25,000	20%	11,941	20,344	27,704	9,742
60230	Postage	1,500	1,500	1,500	1,600	(6%)	88	17	1,324	0
60305	Classified Ads	500	500	1,000	1,000	(50%)	0	0	0	398
60310	Legal Publications	0	0	500	500	(100%)	0	0	0	0
60320	Printing & Binding	5,000	5,000	5,000	6,000	(17%)	7,779	1,587	4,124	7,698
60405	Association Dues	16,000	16,000	16,000	16,000	0%	5,549	13,649	9,310	12,223

Budget Request

FUND: 100 General Fund DEPT: 152 District Court ORG KEY: 10015210 District Court Operations

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
60520	Liability Insurance	3,000	3,000	3,000	3,000	0%	0	2,172	0	2,172
60947	Office Equipment Maintenance	10,000	10,000	10,000	15,000	(33%)	1,802	5,339	5,943	6,892
61100	Professional Services	1,000	1,000	1,000	1,000	0%	0	5,000	5,650	500
61205	Care and Treatment Counsel	85,000	85,000	80,000	60,000	42%	60,323	71,116	58,898	12,398
61210	Contract Reporter	0	0	25,000	25,000	(100%)	14,700	20,983	22,972	1,334
61220	Interpreting Services	70,000	70,000	65,000	60,000	17%	39,427	63,750	42,750	19,636
61225	Juror Fees & Travel	65,000	65,000	70,000	70,000	(7%)	24,903	44,121	57,408	29,193
61230	Juvenile Panel Attorney	425,000	425,000	458,000	458,000	(7%)	258,987	298,890	306,898	274,236
61235	Legal Defense	250,000	250,000	250,000	200,000	25%	107,008	224,026	153,521	131,634
61245	Transcripts	30,000	30,000	27,000	33,000	(9%)	20,048	21,373	27,233	21,925
61250	Urinalysis	10,000	10,000	10,000	10,000	0%	619	6,524	5,328	6,117
61255	Witness Fees & Travel	0	0	0	0	0%	420	245	620	0
61510	Forensic Evaluation	30,000	30,000	30,000	30,000	0%	19,063	21,704	19,430	14,775
69045	Microfilming	50,000	50,000	85,000	70,000	(29%)	119,070	75,817	67,601	28,344
Contractual	**- Total**	**1,117,000**	**1,117,000**	**1,198,000**	**1,120,100**	**0%**	**702,052**	**926,053**	**843,606**	**617,567**
70130	Office Supplies	6,000	6,000	8,000	7,000	(14%)	1,096	7,218	6,743	2,009
79015	Books	20,000	20,000	20,000	20,000	0%	14,199	17,535	26,379	21,862
79045	Emergency Clothing	0	0	500	500	(100%)	0	0	0	0
Commodities	**- Total**	**26,000**	**26,000**	**28,500**	**27,500**	**(5%)**	**15,295**	**24,753**	**33,122**	**23,872**
81010	Equipment	5,000	5,000	5,000	7,500	(33%)	1,628	2,234	2,966	7,992
82025	Software	10,000	10,000	10,000	10,000	0%	963	6,012	4,492	7,034
Capital Outlay	**- Total**	**15,000**	**15,000**	**15,000**	**17,500**	**(14%)**	**2,591**	**8,246**	**7,458**	**15,026**
99085	Miscellaneous Expense	20,000	20,000	15,000	15,000	33%	5,453	3,332	3,196	5,235
Miscellaneous Expenditures	**- Total**	**20,000**	**20,000**	**15,000**	**15,000**	**33%**	**5,453**	**3,332**	**3,196**	**5,235**
10015210 - Total		**2,083,617**	**2,083,617**	**2,022,175**	**2,055,735**	**1%**	**1,138,166**	**1,631,794**	**1,362,026**	**1,290,332**

Budget Request

FUND: 100 General Fund DEPT: 152 District Court ORG KEY: 10015210 District Court Operations

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
152	- Total	2,083,617	2,083,617	2,022,175	2,055,735	1%	1,138,166	1,631,794	1,362,026	1,290,332

Budget Request

FUNDS: 100 General Fund **DEPT: 153 Court Trustee** **ORG KEY: 10015300 Court Trustee**

TYPE	DESCRIPTION
Department	The Trustee office was established in 1995 by the Judges of the 7th Judicial District Court. The Trustee has statutory authority to enforce child support and maintenance and to seek modification of child support. The Trustee is responsible for the collection and enforcement of all non-Title IV-D cases in the County. The Trustee monitors payment of support and maintains the Kansas Payment Center records throughout the life of the case. Trustee staff and attorneys maintain judgment interest calculations, perform child support reviews, file motions to modify child support, seek contempt findings for failure to pay, track down employers and draft, file and serve income withholding orders on employers. Staff attorneys appear weekly in front of the Judge Pro Tem for the support docket. In 2025, the Trustee collected $5,451,774.00 in child support and maintenance for citizens of Douglas County. In addition to the above outlined statutory functions of support enforcement, the Trustee administers the Douglas County Domestic Mediation Program (this program provides a low-cost alternative for County residents who are mediating parenting plan issues). The Trustee also administers the Inmate Worker Program (this program provides inmates at the County jail the opportunity to work off court ordered financial obligations) and assists the Court with processing DUI fine waivers. The Trustee's office is housed in the Judicial and Law Enforcement Center and is conveniently accessible to the public. Trustee staff provide a high level of customer service to Douglas County residents. Staff are available and respond promptly and professionally to questions, inquiries, and requests for assistance from customers, attorneys, and other court staff. Trustee staff work hard to make a difference in the lives of those served.
Revenue	The Trustee earns a 5% fee on amounts collected. In 2025 the Trustee's office collected a total of $5,451,774.00 for child and spousal support. This resulted in fee revenues for the County totaling $272,589.00. The actual budget for 2025 was $516,226.00 reflecting a shortfall of $243,637.00 when comparing 2025 revenue to expenses. The District Court elected to have the Trustee discontinue court debt collections effective December 31, 2024. This resulted in a decline in revenues for 2025 of an estimated $49,000.00 annually. However, this reduction in revenue was offset by a reduction in personnel costs. Support enforcement revenues are expected to continue to remain steady for 2026 and 2027.
Personnel	Personnel costs make up over 98% of the Trustee's budget. Personnel costs will decrease significantly in 2027. Five long-term Trustee employees will be retiring by the end of 2026. Three of these positions will be filled. Two positions will be eliminated in 2027 due to the shifting staffing needs of the office since the discontinuation of the court debt collections contract. The positions to be eliminated are: a full-time Paralegal position (vacant as of July 1, 2026, due to employee retirement); a part-time temp Court Trustee Clerk II position (held vacant since June 2024). In support of the Court's critical need for funding of two impactful Self-Help Center roles, and to help make room in the Court's overall budget for funding of those roles, the .5 FTE Assistant Court Trustee attorney position will be eliminated.
Contractual	2027 budget request is the same amount of on-going funding from previous year's budget.
Commodities	2027 budget request is the same amount of on-going funding from previous year's budget.
Capital Outlay	2027 budget request is the same amount of on-going funding from previous year's budget.

Budget Request

FUND: 100 General Fund DEPT: 153 Court Trustee ORG KEY: 10015300 Court Trustee

TYPE	DESCRIPTION
Transfers & Misc	2027 budget request is the same amount of on-going funding from previous year's budget.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50570	Assistant Court Trustee	0	0	50,467	50,220	(100%)	31,303	49,842	48,152	45,498
51130	Trial Court Clerk I	0	0	0	0	0%	0	0	0	0
51190	Office Manager	62,212	62,212	61,904	61,595	1%	38,352	66,928	74,024	56,817
55670	Court Trustee	108,689	108,689	108,552	108,016	1%	67,250	107,593	104,248	98,498
55675	Deputy Court Trustee	103,479	103,479	103,369	102,858	1%	64,797	102,490	99,307	93,836
55680	Court Trustee Clerk II	0	0	0	0	0%	0	25,012	92,058	63,848
55681	Court Trustee Clerk III	45,999	45,999	53,531	0	0%	28,019	28,163	0	20,764
56540	Paralegal	97,316	97,316	128,841	156,320	(38%)	94,242	148,961	157,985	147,194
58030	Adjustment To Pay Plan	0	0	0	0	0%	0	0	0	0
58275	Temp Labor	0	0	0	17,903	(100%)	0	0	0	0
Personnel	**- Total**	**417,695**	**417,695**	**506,664**	**496,912**	**(16%)**	**323,963**	**528,989**	**575,773**	**526,455**
60100	Travel (fkaTravel-Training-Ed)	500	500	500	500	0%	0	0	155	0
60230	Postage	100	100	100	100	0%	0	0	0	0
60320	Printing & Binding	1,500	1,500	1,500	1,500	0%	1,246	0	0	1,469
60405	Association Dues	1,950	1,950	1,950	1,950	0%	800	825	1,110	1,560
Contractual	**- Total**	**4,050**	**4,050**	**4,050**	**4,050**	**0%**	**2,046**	**825**	**1,265**	**3,029**
70130	Office Supplies	1,000	1,000	1,000	1,000	0%	0	837	668	34
79015	Books	700	700	700	700	0%	0	0	0	0
Commodities	**- Total**	**1,700**	**1,700**	**1,700**	**1,700**	**0%**	**0**	**837**	**668**	**34**
81010	Equipment	700	700	700	700	0%	0	115	0	0
82025	Software	1,200	1,200	1,200	1,200	0%	0	0	740	740
Capital Outlay	**- Total**	**1,900**	**1,900**	**1,900**	**1,900**	**0%**	**0**	**115**	**740**	**740**
99085	Miscellaneous Expense	2,700	2,700	2,700	2,700	0%	1,552	1,928	2,284	2,261

Budget Request

FUND: 100 General Fund DEPT: 153 Court Trustee ORG KEY: 10015300 Court Trustee

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
Miscellaneous Expenditures - Total		**2,700**	**2,700**	**2,700**	**2,700**	**0%**	**1,552**	**1,928**	**2,284**	**2,261**
10015300 - Total		**428,045**	**428,045**	**517,014**	**507,262**	**(16%)**	**327,562**	**532,694**	**580,730**	**532,519**
153 - Total		**428,045**	**428,045**	**517,014**	**507,262**	**(16%)**	**327,562**	**532,694**	**580,730**	**532,519**

Budget Request

FUND: 100 General Fund DEPT: 201 Shared Costs ORG KEY: 10020100 Shared Costs

TYPE	DESCRIPTION
Department	Programs and agreements to shared expenses with Peaslee Tech, City of Lawrence, and City of Eudora.
Revenue	46030 Reimbursements for Peaslee Tech Director Salary.
Personnel	55810 - Peaslee director salary
Transfers & Misc	91070 & 91120 Health Facility Building Maintenance & Lawrence Douglas County Planning amounts provided by City of Lawrence per current inter-local agreements. City Planning estimates 1/6 of Planning budget. 91410- EDC of Lawrence -moved to 100101B1 91435- Bond payment paid to City of Lawrence 94005- TDD Sales Tax rebate agreement for Oread and 9th & New Hampshire TDDs with City 94006- Eudora Sales Tax rebate agreement for Nottingham TDD with City of Eudora. 94010- Ambulance services funded from this line with closure of Ambulance Fund 240 on 1/1/2024. The 2026 Expansion for LDCFM was budgeted under Commission contingency. The 2026 Re-Estimate has been moved to shared cost line 94010.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
46010	Econ Devel Loan Repayment	0	0	0	(15,900)	0%	0	(15,847)	(11,886)	(15,847)
46030	Miscellaneous Reimbursements	(161,695)	(161,695)	(161,695)	(150,795)	0%	(118,926)	(161,880)	(200,210)	(110,205)
Revenues	**- Total**	**(161,695)**	**(161,695)**	**(161,695)**	**(166,695)**	**0%**	**(118,926)**	**(177,728)**	**(212,096)**	**(126,052)**
55810	Peaslee Center Director	161,695	161,695	161,695	150,795	7%	98,642	153,795	151,278	132,764
58035	Longevity Pay	0	0	360	0	0%	0	0	0	0
Personnel	**- Total**	**161,695**	**161,695**	**162,055**	**150,795**	**7%**	**98,642**	**153,795**	**151,278**	**132,764**
94005	City Lawrence TDD Sales Tax	50,585	50,585	50,585	55,000	(8%)	34,679	62,865	58,493	51,172
94006	City Eudora TDD Sales Tax	27,375	27,375	27,375	25,000	10%	14,854	14,008	40,742	0
94010	City Lawrence EMS Service	11,985,000	12,099,000	10,169,000	8,754,000	37%	4,458,669	9,089,898	6,139,449	0
Miscellaneous Expenditures	**- Total**	**12,062,960**	**12,176,960**	**10,246,960**	**8,834,000**	**37%**	**4,508,202**	**9,166,771**	**6,238,684**	**51,172**
91070	Health Facility Bldg Maint	264,550	264,550	229,900	232,650	14%	109,429	200,600	265,461	206,891
91120	Lawrence DgCo Planning	345,453	345,453	318,330	289,335	19%	0	343,085	349,503	333,183
91410	EDC of Douglas County	0	0	0	0	0%	0	0	0	205,000
91411	Baldwin City Chamber of	0	0	0	0	0%	0	0	0	0

Budget Request

FUND: 100 General Fund DEPT: 201 Shared Costs ORG KEY: 10020100 Shared Costs

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
	Commer									
91412	Eudora Chamber of Commerce	0	0	0	0	0%	0	0	0	0
91420	KU Innovation Park FKA BTBC	0	0	0	0	0%	0	0	0	150,000
91435	KUIP West Bond Pymt	0	0	0	0	0%	0	0	0	86,264
91440	KUIP Capital	0	0	0	0	0%	0	0	0	75,000
91445	Dwayne Peaslee Tech Trning Ctr	0	0	0	0	0%	0	0	0	400,000
Agency Appropriations - Total		**610,003**	**610,003**	**548,230**	**521,985**	**17%**	**109,429**	**543,685**	**614,964**	**1,456,338**
10020100 - Total		**12,672,963**	**12,786,963**	**10,795,550**	**9,340,085**	**36%**	**4,597,346**	**9,686,524**	**6,792,830**	**1,514,222**
201 - Total		**12,672,963**	**12,786,963**	**10,795,550**	**9,340,085**	**36%**	**4,597,346**	**9,686,524**	**6,792,830**	**1,514,222**

Budget Request

FUND: 100 General Fund **DEPT: 202 Heritage Conservation** **ORG KEY: 10020200 Heritage Conservation**

TYPE	DESCRIPTION
Department	The Heritage Conservation Office serves Douglas County by providing technical assistance and administrative support to promote the conservation of the county's natural and cultural heritage. The Heritage Conservation Office: - Supports the advisory functions of the Heritage Conservation Council (HCC). Guided by an updated Strategic Plan, the HCC is a seven-member advisory board that oversees heritage conservation initiatives in Douglas County. HCC also acts as the advisory body to maintain Douglas County's status as a Certified Local Government, a National Parks Service designation that enables access to grants and other opportunities through the Kansas State Historic Preservation Office. - Administers the Natural and Cultural Heritage Grant Program. Funding recommendations are made by the appointed HCC members, and staff works to communicate with potential applicants; facilitates payments and ensure compliance with grant reporting requirements; and provides administrative support related to organizing and building a successful grant program. - Leads other projects related to the county's heritage conservation initiatives, including collaborating with community heritage organizations, coordinating heritage survey projects, and supporting the implementation of the Douglas County Open Space Plan.
Personnel	Heritage Conservation Coordinator is now budgeted as Program Coordinator.
Transfers & Misc	Beginning in 2024, the funds for HCC grants were transferred from the General Fund to Equipment Reserves (Natural and Cultural Heritage Grant Program- $210,000; Heritage Events and Celebrations Fund- $24,000). This change is to simplify program accounting since most grant projects will not be completed within the same fiscal year.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
57620	Heritage Conservation Coordntr	0	0	0	0	0%	0	0	51,484	48,495
57625	Program Coordinator	80,263	80,263	80,263	74,980	7%	49,075	74,213	7,273	0
58250	Overtime	0	0	0	0	0%	253	659	1,019	966
Personnel	**- Total**	**80,263**	**80,263**	**80,263**	**74,980**	**7%**	**49,328**	**74,872**	**59,776**	**49,461**
61100	Professional Services	24,830	24,830	24,830	24,830	0%	0	15,000	300	17,888
Contractual	**- Total**	**24,830**	**24,830**	**24,830**	**24,830**	**0%**	**0**	**15,000**	**300**	**17,888**
99085	Miscellaneous Expense	0	0	0	0	0%	464	1,423	1,389	570
Miscellaneous Expenditures	**- Total**	**0**	**0**	**0**	**0**	**0%**	**464**	**1,423**	**1,389**	**570**
92020	Transfer to Equipment Reserve	0	0	0	0	0%	0	230,000	221,550	123,567

Budget Request

FUND: 100 General Fund DEPT: 202 Heritage Conservation ORG KEY: 10020200 Heritage Conservation

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
Transfers	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**230,000**	**221,550**	**123,567**
91320	Heritage Conservation Projects	234,000	234,000	234,000	234,000	0%	0	4,000	0	87,463
Agency Appropriations	**- Total**	**234,000**	**234,000**	**234,000**	**234,000**	**0%**	**0**	**4,000**	**0**	**87,463**
10020200 - Total		**339,093**	**339,093**	**339,093**	**333,810**	**2%**	**49,792**	**325,295**	**283,015**	**278,949**
202	**- Total**	**339,093**	**339,093**	**339,093**	**333,810**	**2%**	**49,792**	**325,295**	**283,015**	**278,949**

Budget Request

FUND: 100 General Fund DEPT: 203 Behavioral Health Projects ORG KEY: 10020300 Behavioral Health Projects

Narratives are not available

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
99121	Behavioral Health Projects	0	0	0	0	0%	0	0	0	1,775,514
Miscellaneous Expenditures - Total		**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**1,775,514**
10020300 - Total		**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**1,775,514**
203 - Total		**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**1,775,514**

Budget Request

FUND: 100 General Fund DEPT: 204 Senior Resources ORG KEY: 10020400 Senior Resources

TYPE	DESCRIPTION
Department	The Senior Resource Center now has just over two full quarters as a department of the County. Much has become clear regarding the new financial landscape for SRC as a department, allowing for some mid-year budget adjustments for 2026. At the same time, a few elements are still being understood as we move through the first full year. Personnel is-- as expected-- the primary expense for SRC. Incremental adjustments continue to occur to bring SRC staff into full adoption of the County's paygrade structure. Other operating expenses have been absorbed by their respective departments within the existing County structure. A handful of expenses are still being reviewed for their appropriate place within the general fund or as SRC budget items. Revenue from SRC's department is also mostly settled, with two KDADS grants still in progress to be received directly by the County. The Friends of the SRC (FSRC) officially launched in November of 2025 and is directly paying for specific reoccurring program expenses (ex. monthly newsletter, class instructors), as well as special projects (ex. FSRC's AHTF grant program applicants) and enhancements for the department (ex. new song books for the Sing Your Heart Out group). As the FSRC settles into its new financial projections, this will continue to be explored by the FSRC board of directors.
Revenue	2027 revenue projections from SRC include fares from Senior Wheels riders, sub-rental of the SRC building, and KDOT and KDADS (State of KS) grants. This income is mostly settled, with grants in progress to be received directly by the County. Course correction from the initial merger budget is reflected in the 2026 adjusted budget. Change to Other Grants: Friends of the SRC (FSRC) officially launched in November of 2025. Initially, support from FSRC was planned to be turned over to the County in a "block grant" model, as seen in Other Grants in SRC's 2026 Budget. However, it has become evident that it is more efficient for the FSRC to pay the identified expenses directly. Conversely, any revenue received in support of these expenses goes directly to the FSRC. For example, FSRC pays for the graphic design, printing, and postage of the monthly newsletter (BSL). Revenue generated from ads and subscriptions is paid to FSRC. Additionally, FSRC received funding from the Douglas County Community Foundation in 2025 in support of the expenses related to BSL. So, all revenue and expenses for BSL have remained within the FSRC. Additionally, it was determined that the digital version of BSL should "live" on the Friends website (www.SRCFriends.org) because of new Federal requirements on government sites, with a simple link from the County site to the FSRC site. Since the FSRC site is managed by the same publication company that creates the newsletter, it is very seamless and financially logical. Other examples of FSRC paying program expenses directly includes specific reoccurring program expenses (ex. yoga class instructors), as well as special projects (ex. FSRC's AHTF grant program applicants) and enhancements for the SRC programs (ex. new song books for the Sing Your Heart Out group). As the FSRC settles into its new financial projections, this will continue to be assessed by the FSRC board of directors and communicated with the County.

Budget Request

FUND: 100 General Fund DEPT: 204 Senior Resources ORG KEY: 10020400 Senior Resources

TYPE	DESCRIPTION
Personnel	2026 vs. 2027 personnel differences: When SRC staff were transitioned to the County, they were brought in at the lowest point of the scale for their new paygrade, regardless of their tenure at SRC. This meant the staff who had been with SRC for over 30 years were at the same pay rate as another County employee who had just started their position. So, although SRC staff received a pay increase simply by joining the County staff, their expertise and time in the "department" were not initially recognized. Therefore, 30% compression was applied to SRC staffs' compensation starting Jan. 1, 2026. In 2027, there is a supplemental request to complete the remaining 70% of compression. See attached spreadsheet under supplemental request. Other personnel items of note: 1) SRC currently has eight Senior Wheels staff as Driver I, with two open positions. Each works an average of 25 to 30 hours per week. Due to a miscalculation at the time of the merger, the available positions were not correctly calibrated with the number of FTE hours. There is a supplemental request for .9 FTE increase in order to bring on two more part time Driver I staff to correct this oversight and allow Senior Wheels to function at program capacity. 2) SRC has three staff as Program Specialist II. 3) SRC has two staff as Program Supervisor II. 4) One PT staff person originally on the SRC team has been transitioned to the County's administrative team, per the 2026 budget approval (Administrative Specialist I).
Contractual	SRC has existing agreements with vendors to complete various business tasks. In the course of the transition plan, it was determined which of these agreements would be cost efficient to maintain and ensure the quality desired by the County. These agreements are to continue for the foreseeable future. This includes tasks such as staff development and trainings, specialized department online platform subscriptions, phone service (finishing a past contract before moving phones to the County's contract) and custodial services for the Center. Course corrections from the initial merger budget are reflected in the adjusted 2026 budget.
Commodities	Senior Wheels gas expense is now fully absorbed into the Public Works budget. Therefore, the 2026 adjusted budget reflects this change.
Transfers & Misc	SRC brought seven high-quality wheelchair accessible vehicles to the County merge. Five of these vehicles have been purchased through KDOT's 5310 grant program (an 80:20 match). The remaining three were privately purchased because the KDOT program is limited in frequency with which a grant vehicle can be acquired. New wheelchair accessible (ADA) vans current cost between $60,000 and $70,000 each due to the price of the vehicle plus the wheelchair modification. These vehicles experience significant wear-and-tear due to daily in-town driving and impact of wheelchairs, some of which are extremely heavy. SRC typically needs to retire-and-replace an average of one vehicle per year. SRC applies for the KDOT grant every year, but it is not always awarded. If/ when a vehicle is out of service, the health and wellbeing of riders is negatively impacted because of the limited other transportation options in Douglas County. Therefore, SRC aspires to be prepared to maintain a fleet of at least seven reliable vehicles at all times.

Budget Request

FUND: 100 General Fund **DEPT: 204 Senior Resources** **ORG KEY: 10020400 Senior Resources**

TYPE	DESCRIPTION
	There is a one-time supplemental request to seed a fund to replace aging Senior Wheels wheelchair accessible vehicles, allowing SRC and Public Works to ensure this critical need can be met through an anticipated strategic and thoughtful purchasing plan.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
46030	Miscellaneous Reimbursements	0	0	0	(10,000)	0%	(8,000)	0	0	0
49000	Miscellaneous Revenues	(40,000)	(40,000)	(50,500)	(50,500)	0%	(8,352)	(475)	0	0
49650	Special Purpose State Grants	(30,000)	(30,000)	(30,000)	0	0%	(39,601)	(8,471)	0	0
49800	Other Grants	0	0	0	(75,000)	0%	0	0	0	0
Revenues	**- Total**	**(70,000)**	**(70,000)**	**(80,500)**	**(135,500)**	**0%**	**(55,953)**	**(8,946)**	**0**	**0**
50806	Program Specialist I	63,141	63,141	63,141	64,650	(2%)	39,229	20,778	0	0
50807	Program Specialist II	160,590	160,590	160,590	153,075	5%	102,606	44,466	0	0
50808	Driver I	129,268	129,268	129,268	117,585	10%	87,951	33,010	0	0
50809	Driver II	39,355	39,355	39,355	34,112	15%	24,154	8,701	0	0
51011	Administrative Assistant I	67,442	67,442	67,442	64,556	4%	42,363	15,788	0	0
51030	Administrative Specialist I	0	0	0	12,527	(100%)	88	2,824	0	0
51035	Administrative Specialist II	53,839	53,839	53,839	54,739	(2%)	36,223	13,486	0	0
55636	Senior Center Manager	123,714	123,714	123,714	115,795	7%	75,754	28,386	0	0
57510	Admin Services Supervisor	70,762	70,762	70,762	66,242	7%	43,298	16,516	0	0
57633	Program Supervisor II	147,580	147,580	147,580	130,817	13%	90,469	33,032	0	0
58030	Adjustment To Pay Plan	24,578	132,939	0	32,204	(24%)	0	0	0	0
58200	Merit Pay	6,642	6,642	0	27,078	(75%)	0	0	0	0
58250	Overtime	0	0	0	0	0%	159	75	0	0
Personnel	**- Total**	**886,911**	**995,272**	**855,691**	**873,380**	**2%**	**542,294**	**217,061**	**0**	**0**
60120	Other Travel Costs	0	0	0	0	0%	35	13	0	0
60605	Utility Assistance	10,000	10,000	10,000	10,000	0%	0	0	0	0
60970	Vehicle Maintenance	0	0	0	0	0%	217	415	0	0

Budget Request

FUND: 100 General Fund DEPT: 204 Senior Resources ORG KEY: 10020400 Senior Resources

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
61100	Professional Services	35,000	35,000	63,000	63,000	(44%)	10,361	86	0	0
Contractual	**- Total**	**45,000**	**45,000**	**73,000**	**73,000**	**(38%)**	**10,613**	**514**	**0**	**0**
72010	Gasoline	0	0	0	20,400	(100%)	0	534	0	0
Commodities	**- Total**	**0**	**0**	**0**	**20,400**	**(100%)**	**0**	**534**	**0**	**0**
92020	Transfer to Equipment Reserve	10,000	10,000	160,000	10,000	0%	0	10,000	0	0
Transfers	**- Total**	**10,000**	**10,000**	**160,000**	**10,000**	**0%**	**0**	**10,000**	**0**	**0**
10020400 - Total		**871,911**	**980,272**	**1,008,191**	**841,280**	**4%**	**496,955**	**219,163**	**0**	**0**
204 - Total		**871,911**	**980,272**	**1,008,191**	**841,280**	**4%**	**496,955**	**219,163**	**0**	**0**

Budget Request

FUND: 100 General Fund **DEPT: 302 Appraiser** **ORG KEY: 10030200 Appraiser**

TYPE	DESCRIPTION
Department	The property tax system begins with the Appraiser's Office. The three primary functions of the office are to discover, list, and value both real and personal property. Additional tasks include mailing annual value notices, processing value appeals, handling exemption applications, and assisting the public with property assessment information. The duties of the County Appraiser include certifying the appraisal roll by June 1 each year. The Appraiser applies uniform property valuations and classifications so there is a fair distribution of the property tax burden. The department is regulated by the Kansas Dept of Revenue to ensure accurate values are produced and state statutes are followed. The department consists of 15 full-time staff who oversee roughly 42,000 real property parcels and 3,000 personal property accounts, for a total of 45,000 accounts annually valued. Staff is required to perform an on-site or digital review of real property at least once every six years. The department verifies sale transactions and visits the property to confirm data. Staff appraisers are also required to visit a property when changes occur due to new construction or revised parcel boundaries. The property record is also thoroughly reviewed with the owner when the value is appealed. All personal property accounts are reviewed annually. These tasks result in each appraiser examining between 1,500 and 5,000 properties per year. The management team creates annual work plans and modifies as needed to ensure all statutory requirements are met. Staff development involves a mixture of in-house training and external appraisal coursework for professional development. It typically takes one to two years for a new appraiser to attain the skills to list property. It takes an additional two to five years to learn how to appropriately value property. Typical management/senior level appraisers at Douglas County have 10+ years' experience with the ability to calibrate the valuation models.
Personnel	In 2025, state legislators removed some personal property from the tax roll, which has reduced accounts from about 6,700 to 3,000. At the end of 2025, there was turnover of the Appraisal Manager position overseeing the Real Property Division and it was filled internally by an Appraiser III. The vacated Appraiser III position was filled internally by an Appraiser I from the Real Property Division. The vacated Appraiser I position in the Real Property Division has been intentionally left unfilled and its tasks are being spread among the three staff members in the Personal Property Division. With the reduction in the number of accounts, Personal Property staff have begun cross training with Real Property staff in 2026. Similar cross-training has begun in the Real Property Division, where there have traditionally been residential property appraisers and commercial property appraisers. Residential staff have begun learning how to list and value commercial property. Having staff with a broader base of real estate and appraisal knowledge better serves the public and creates efficiencies. Although there has been legislation for all personal property to be removed from the tax roll, it is anticipated that items such as mobile homes will stay on the books to be equitable with taxation on all residentially oriented property, as well as oil and gas will likely remain taxable. As such, personal property staff will continue to be needed.

Budget Request

FUND: 100 General Fund **DEPT: 302 Appraiser** **ORG KEY: 10030200 Appraiser**

TYPE	DESCRIPTION
	The county's property appraisal and collections software vendor announced in 2025 that the software will no longer be supported in the next 3-5 years. The Tax Team members (Appraiser/Clerk/Treasurer/IT staff) will begin planning/preparation for a software conversion in 2027. Software conversions are challenging and successful transitions happen with clean data. Personal Property staff will be part of this process, as these team members have experience and knowledge with the software to provide meaningful preparations for the conversion.
Contractual	Object Item "69075 Reappr Appraisal Contr" covers the costs of third-party market studies and appraisals. State law was expanded in 2024 to allow the use of residential appraisals provided during the appeal process and meet certain criteria. In some cases, the county may be required to obtain a third-party appraisal as a test of reasonableness to find resolve in the appeal process/litigation. These costs increased in 2022-2023, but the county had lower needs in 2024-25 due to several appeals waiting for dates at BOTA. These needs are hard to project, as they are a case-by-case basis. There is a concern and risk of this expense increasing as the value appeals for big box and other specialized commercial properties are litigated. In the 2026 legislative session, KSA 79-1460 was expanded to address values during the appeal process of residential or commercial property. Beginning January 1, 2026, if the value has been adjusted in the appeal process, the property's value increase is capped at 5% for each of the next five years. The value change can exceed 5% if the County Appraiser orders an independent appraisal of the property to be performed by a Kansas certified real property appraiser. With 75 appeals pending before BOTA on mostly commercial properties and sections of the county anticipated to have market appreciation greater than 5%, the need for ordering third party appraisals will grow substantially. The budget request for "69075 Reappr Appraisal Contr" has increased accordingly.
Transfers & Misc	$7,200 annual reserve for future vehicle purchase approved in 2024. The department currently has one dedicated vehicle, a 2017 Ford Escape that is 8.5 years old and has 59,000 miles. The vehicle is shared between 13 appraisers. Given the vehicle age and expected staff increases, the department should plan/prepare to purchase a new vehicle in the next four to seven years. Similar vehicles currently have a MSRP of roughly $31,000 and prices have increased 4.5% per year since the last vehicle purchase. If the same vehicle is purchased, the price is expected to be approximately $37,000 in four years and $42,000 in seven years. The department has requested $7,200 per year to save in a reserve account for a future vehicle purchase ($36,000 ÷ 5 years). This reserve account began mid-2024.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50530	Appraisal Assistant	13,221	13,221	13,221	13,889	(5%)	3,458	3,918	11,047	14,505
50541	Appraiser Manager	191,490	191,490	191,490	181,969	5%	117,304	179,529	149,520	158,812
50550	Appraiser II	303,052	303,052	303,052	283,342	7%	189,643	289,654	221,828	183,334
50551	Appraiser III	232,478	232,478	232,478	227,070	2%	146,779	233,473	204,753	182,012

Budget Request

FUND: 100 General Fund DEPT: 302 Appraiser ORG KEY: 10030200 Appraiser

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50760	Interns	5,000	5,000	5,000	5,000	0%	0	0	4,939	0
50795	Real Estate Analyst	105,047	105,047	105,047	98,554	7%	66,039	107,436	105,394	93,205
50890	Sr Pers Prop Appraiser	0	0	0	0	0%	0	0	0	42,237
51012	Administrative Assistant II	58,944	58,944	58,944	55,123	7%	35,985	54,540	5,331	0
51020	Administrative Officer	0	0	0	0	0%	0	0	39,466	40,930
51040	Administrative Secretary	0	0	0	0	0%	0	0	0	0
51050	Appraiser I	116,322	116,322	116,322	111,416	4%	37,501	104,750	41,979	52,000
55660	County Appraiser	159,565	159,565	159,565	149,292	7%	97,418	148,361	140,107	123,879
57520	Deputy Appraiser	122,378	122,378	122,378	114,234	7%	74,730	113,681	106,176	13,333
58030	Adjustment To Pay Plan	35,854	35,854	0	45,564	(21%)	0	0	0	0
58035	Longevity Pay	6,080	6,080	5,480	5,480	11%	0	0	0	0
58120	Incentive Pay	0	0	0	20,000	(100%)	0	0	0	0
58200	Merit Pay	9,696	9,696	0	38,414	(75%)	0	0	0	0
58250	Overtime	1,000	1,000	1,000	1,000	0%	29	147	34	357
58270	Temp Office Clerk	0	0	0	0	0%	0	0	0	0
Personnel	**- Total**	**1,360,127**	**1,360,127**	**1,313,977**	**1,350,347**	**1%**	**768,886**	**1,235,488**	**1,030,573**	**904,604**
60120	Other Travel Costs	30	30	30	30	0%	0	(286)	0	0
60145	Vehicle Mileage(Business)	7,000	7,000	7,000	7,000	0%	3,114	4,752	5,338	5,548
60310	Legal Publications	200	200	200	200	0%	122	128	0	85
60320	Printing & Binding	30,000	30,000	30,000	30,000	0%	21,872	24,243	14,519	11,618
69075	Reappr Appraisal Contr	50,000	50,000	25,000	25,000	100%	4,371	8,541	22,850	8,935
Contractual	**- Total**	**87,230**	**87,230**	**62,230**	**62,230**	**40%**	**29,478**	**37,378**	**42,708**	**26,186**
81000	Furniture & Equipment	4,000	4,000	4,000	4,000	0%	0	0	0	0
Capital Outlay	**- Total**	**4,000**	**4,000**	**4,000**	**4,000**	**0%**	**0**	**0**	**0**	**0**
92020	Transfer to Equipment Reserve	7,200	7,200	7,200	7,200	0%	0	7,200	7,200	0

Budget Request

FUND: 100 General Fund DEPT: 302 Appraiser ORG KEY: 10030200 Appraiser

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
Transfers	- Total	7,200	7,200	7,200	7,200	0%	0	7,200	7,200	0
10030200 - Total		1,458,557	1,458,557	1,387,407	1,423,777	2%	798,364	1,280,066	1,080,481	930,789
302 - Total		1,458,557	1,458,557	1,387,407	1,423,777	2%	798,364	1,280,066	1,080,481	930,789

Budget Request

FUND: 100 General Fund DEPT: 303 Commissioners ORG KEY: 10030300 Commissioners

TYPE	DESCRIPTION
Department	The County Commissioners budget provides resources for the five-member Board of County Commissioners. It includes funding for commissioner salaries, as set by state law and county policy, as well as legal services to support the Board's statutory and administrative responsibilities. The budget also includes a contingency allocation for one-time projects or to supplement other county programs as needs arise during the fiscal year. This ensures the Board has the flexibility to address emerging priorities and support county operations effectively. K.S.A. 19-212 defines the County Commissioners' authority over property, finance, infrastructure, governance, public health and welfare.
Personnel	54540- Increase represents County moving from 3 commissioners to 5 commissioners in 2025.
Contractual	60165-Legal services for all county departments as needed. 61100-Little Government Relations contracted amounts.
Transfers & Misc	99120- Contingency amount budget places on this line as a placeholder and spent from the appropriate lines and departments as expense approvals are brought back before the BOCC to be approved. 2026 funding of $2,202,024 included holding funds for further discussions on: $1,540,397 Operational support for LDCFM; $979,312 for blue and added $561,085 for the city's portion, $40,000 Operational support for Eviction Resolution, $150,000 Operational support for Truancy (Offsetting entry under line 61100 Professional Services in 10045690 YS CJS), $321,032 2026 Admin-Permanent Supportive Housing HUD Grant Replacement (MH Sales Tax Eligible), $25,000 Lawrence Douglas County Housing Authority-Supplement to New Horizon Program, $100,000 Contingency funding Tenants to Homeowners, $50,000 Family Promise-Supportive case management services, -$24,405 Extension Council correction (Offsetting entry under line item titled: "Dg Co Extension Council") 94040 represents fund balance set aside for the property tax rebate program. The 2026 Re-estimate reflects the fund balance set aside. Expenses will continue to be attributed to this line item and the revised fund balance amount will be added during re-estimate each year.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
54540	County Commissioners	271,858	271,858	271,858	254,527	7%	166,006	249,302	142,366	131,221
58030	Adjustment To Pay Plan	7,725	7,725	0	9,418	(18%)	0	0	0	0
58035	Longevity Pay	0	0	0	280	(100%)	0	0	0	0
58200	Merit Pay	2,110	2,110	0	7,918	(73%)	0	0	0	0
Personnel	**- Total**	**281,693**	**281,693**	**271,858**	**272,143**	**4%**	**166,006**	**249,302**	**142,366**	**131,221**

Budget Request

FUND: 100 General Fund DEPT: 303 Commissioners ORG KEY: 10030300 Commissioners

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
60100	Travel (fkaTravel-Training-Ed)	0	0	0	1,500	(100%)	0	0	(697)	527
60115	Meals	0	0	0	0	0%	0	0	232	252
60320	Printing & Binding	0	0	0	1,000	(100%)	0	0	0	0
61065	Legal Services	755,000	755,000	755,000	575,000	31%	360,624	711,887	569,387	410,701
61100	Professional Services	42,500	42,500	42,500	80,000	(47%)	95,000	44,998	40,043	39,996
Contractual	**- Total**	**797,500**	**797,500**	**797,500**	**657,500**	**21%**	**455,624**	**756,885**	**608,964**	**451,476**
94040	Property Tax Rebate	0	0	0	0	0%	159,724	30,625	0	0
99085	Miscellaneous Expense	3,000	3,000	3,000	20,000	(85%)	48	235	0	6,570
99120	Funding Contingency	0	0	0	2,202,024	(100%)	0	0	0	121,500
Miscellaneous Expenditures	**- Total**	**3,000**	**3,000**	**3,000**	**2,222,024**	**(100%)**	**159,772**	**30,860**	**0**	**128,070**
10030300 - Total		**1,082,193**	**1,082,193**	**1,072,358**	**3,151,667**	**(66%)**	**781,402**	**1,037,047**	**751,330**	**710,767**
303	**- Total**	**1,082,193**	**1,082,193**	**1,072,358**	**3,151,667**	**(66%)**	**781,402**	**1,037,047**	**751,330**	**710,767**

Budget Request

FUND: 100 General Fund   DEPT: 304 Administration   ORG KEY: 10030400 Administration

TYPE	DESCRIPTION
Department	The County Administrator is the chief executive officer of the County, with overall responsibility for the efficient administration of policies determined by the County Commission. The administrator serves at the pleasure of the County Commission and is responsible for the implementation of their goals. Specific duties include personnel, budget preparation, purchasing, finance, risk management, coordination of county operations with other local governments and agencies and development of proposals to improve county operations.
Revenue	46030- Misc. reimbursements and risk management reimbursements
Personnel	Management Information Analyst is now budgeted as Risk Management Coordinator Finance Analyst in now budgeted as Program Specialist I HR Specialist is now budgeted as Benefits Administrator Administrative Specialist is now budgeted as Administrative Assistant III Data Analyst was transferred to IT to work countywide Purchasing Analyst is now budgeted as Procurement Coordinator Budget Administrator is now budgeted as Budget Analyst Management Analyst is now budgeted as Assistant to the County Administrator Part-time intern was added in 2026. Administrative Specialist I was added as part of 2026 Budget process to assist with Communications. This position was previously part of the Senior Resource Center.
Contractual	60140-FMLA, Supervisor and other mandatory training by HR also includes $2500 honorariums for heritage programs. 60510-Risk Management Insurance, Fair Insurance and Cyber Insurance increases. 61100-Careerbuilder, EAP, LMH Wellness, Validity, Maestro, MyRC & Lockton Brokerage Services. KSHC $79,985 was moved to 10030443 Housing & Human Services budget.
Transfers & Misc	99085- 2025 budget represents $100,000 allocated to 5 year solid waste plan.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
46030	Miscellaneous Reimbursements	(191,465)	(191,465)	(191,465)	(40,000)	0%	(68,010)	(238,556)	(20,615)	(497,002)
Revenues	**- Total**	**(191,465)**	**(191,465)**	**(191,465)**	**(40,000)**	**0%**	**(68,010)**	**(238,556)**	**(20,615)**	**(497,002)**
50760	Interns	7,620	7,620	8,500	0	0%	535	0	0	5,870
50790	Management Information Analyst	0	0	0	0	0%	0	0	79,921	84,355
50806	Program Specialist I	61,450	61,450	61,450	57,650	7%	37,547	56,832	308	0

Budget Request

FUND: 100 General Fund DEPT: 304 Administration ORG KEY: 10030400 Administration

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50820	HR Specialist	0	0	0	0	0%	0	0	51,935	53,374
50821	Benefits Administrator	81,432	81,432	81,432	76,066	7%	49,691	75,506	7,402	0
50850	Purchasing Director	0	0	0	0	0%	0	0	0	0
50855	Comms and Media Coordinator	97,656	97,656	97,656	91,434	7%	59,633	90,753	84,439	77,530
50911	Criminal Justice Coordinator	0	0	0	0	0%	0	0	10,802	0
50920	Behavioral Health Admin	0	0	0	0	0%	0	5,845	122,002	111,399
51011	Administrative Assistant I	0	0	0	23,354	(100%)	0	0	0	0
51013	Administrative Assistant III	62,849	62,849	62,849	58,986	7%	37,566	57,023	5,750	0
51030	Administrative Specialist I	32,570	32,570	32,570	0	0%	17,137	0	37,763	18,186
51031	Administrative Coordinator	0	0	0	0	0%	0	0	0	2,819
51110	Executive Assistant	78,384	78,384	78,384	73,351	7%	47,918	73,402	68,841	19,142
51120	Executive Secretary	0	0	0	0	0%	0	0	0	46,129
54510	County Administrator	293,280	293,280	293,280	274,321	7%	183,807	284,771	260,058	238,210
54511	Deputy County Administrator	209,092	209,092	209,092	195,458	7%	132,385	200,933	76,481	0
55035	Budget Analyst	75,105	75,105	75,105	0	0%	37,409	11,433	0	0
55625	Asst to the County Administrtr	96,340	96,340	96,340	0	0%	58,814	37,857	0	0
55626	Capital Projects Coordinator	133,089	133,089	133,089	124,821	7%	81,313	123,848	119,495	109,560
55630	Asst County Administrator	155,807	155,807	155,807	145,784	7%	95,124	144,579	124,226	113,251
55635	Human Resources Manager	144,051	144,051	144,051	134,697	7%	87,930	133,441	108,774	98,402
57535	Finance Manager	137,119	137,119	137,119	128,036	7%	83,662	127,056	91,154	83,297
57540	Budget Administrator	0	0	0	107,783	(100%)	0	39,474	88,756	86,033
57685	Data Analyst	0	0	0	0	0%	0	0	25,603	0
57690	Management Analyst	0	0	0	85,817	(100%)	0	50,593	58,092	47,376
57691	Purchasing Analyst	0	0	0	0	0%	0	0	49,735	51,343
57692	Finance Analyst	0	0	0	0	0%	0	0	0	0

Budget Request

FUND: 100 General Fund DEPT: 304 Administration ORG KEY: 10030400 Administration

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
57693	Procurement Coordinator	80,200	80,200	80,200	75,001	7%	49,014	74,176	7,273	0
57694	Risk Management Coordinator	124,111	124,111	124,111	116,239	7%	75,796	116,287	11,286	0
58030	Adjustment To Pay Plan	56,115	56,115	0	71,533	(22%)	0	0	0	0
58035	Longevity Pay	5,440	5,440	4,680	5,640	(4%)	0	0	0	0
58120	Incentive Pay	0	0	0	0	0%	0	0	0	0
58200	Merit Pay	16,298	16,298	0	60,095	(73%)	0	0	0	0
58250	Overtime	800	800	800	0	0%	108	623	210	73
Personnel	**- Total**	**1,948,808**	**1,948,808**	**1,876,515**	**1,906,066**	**2%**	**1,135,389**	**1,704,429**	**1,490,306**	**1,246,350**
60140	Training	15,935	15,935	15,935	30,000	(47%)	5,691	15,247	5,927	26,627
60305	Classified Ads	4,500	4,500	4,500	8,000	(44%)	8,755	5,618	0	369
60510	Risk Management Insurance	1,256,432	1,256,432	1,055,825	975,000	29%	1,128,633	951,320	723,794	603,637
61044	Employee Appreciation	15,815	15,815	15,815	15,000	5%	13,507	18,275	18,798	10,376
61085	Medical Services	8,130	8,130	8,130	9,000	(10%)	2,390	9,082	9,543	7,863
61100	Professional Services	180,000	180,000	220,000	260,000	(31%)	119,768	158,776	184,258	109,724
Contractual	**- Total**	**1,480,812**	**1,480,812**	**1,320,205**	**1,297,000**	**14%**	**1,278,744**	**1,158,318**	**942,320**	**758,596**
99085	Miscellaneous Expense	25,000	25,000	25,000	0	0%	34,017	48,744	9,225	259
Miscellaneous Expenditures	**- Total**	**25,000**	**25,000**	**25,000**	**0**	**0%**	**34,017**	**48,744**	**9,225**	**259**
10030400 - Total		**3,263,155**	**3,263,155**	**3,030,255**	**3,163,066**	**3%**	**2,380,139**	**2,672,936**	**2,421,235**	**1,508,202**

Budget Request

FUND: 100 General Fund DEPT: 304 Administration ORG KEY: 10030443 Housing & Human Services

TYPE	DESCRIPTION
Department	Housing and Human Services sub-department provides leadership and administrative support to ensure the greatest return on Douglas County’s investments in rent/utility assistance, homelessness prevention, permanent supportive housing, and contractual agreements with service providers, and other collective impact efforts. Budget includes the Housing Stabilization Collaborative (HSC) rent/utility assistance program (RUAP), and administration of the Flexible Housing Pool (FHP) Program in partnership with Mental Health America of the Heartland and the Lawrence Douglas County Housing Authority. Housing Stabilization Collaborative (HSC) rent/utility assistance program (RUAP) includes $241,500 for FY 2026 and FY 2027. While the total budget for the FHP is $932,551.78 for FY 2026 and FY 2027, however a majority of the expenses (83%) are budgeted in the Behavioral Health Sales Tax Budget, and the remaining 17% of expenditures for FHP are reflected in the Housing and Human Services Contractual Services budget. Additional expenses reflected in the Professional Services line of this budget represent a contractual agreement with the Kansas Statewide Homeless Coalition for a Regional Homeless Coordinator. Overall funding for the HSC Rent and Utility Assistance Program (RUAP) was reduced by 33% due to a reduction in funding from the City of Lawrence's Affordable Housing Trust Fund. In light of funding reductions, the RUAP program was revised in January 2026 to include the following: • Two clear program pathways: Emergency Assistance and Move-In Assistance • Implemented a rolling prioritization in place of a monthly lottery to reduce preventable evictions • Prioritize older adults, people on fixed incomes, and single-parent households, consistent with A Place for Everyone (APFE) and the Community Health Improvement Plan (CHIP) • Ensure limited monthly funding (approximately $40,000) has the highest possible impact.
Revenue	Housing & Human Services maintains the local City of Lawrence Affordable Housing Advisory Board grant. This grant provides revenue that directly supports administrative overhead costs for managing grants and rent/utility assistance for City of Lawrence residents. Grant revenue is not reflected in this sub-department, rather it is included in the County's grant fund.
Personnel	The Housing & Human Services Coordinator (formerly the Housing and Human Services Program Manager) is the only staff member in this subdepartment.
Contractual	Contractual Services includes the Housing Stabilization Collaborative (HSC) rent/utility assistance program (RUAP) which includes $241,500 for FY 2026 and FY 2027, and administration of the Flexible Housing Pool (FHP) Program in partnership with Mental Health America of the Heartland and the Lawrence Douglas County Housing Authority. While the total budget for the FHP is $932,551.78 for FY 2026, a majority of the expenses (83%) are budgeted in the Behavioral Health Sales Tax Budget, and the remaining 17% of expenditures for FHP are reflected in the Housing and Human Services Contractual Services budget which is supported by a $156,864 HUD grant in FY 2026 and an anticipated $321,032 HUD grant in 2027. Additional expenses reflected in the Professional Services line of this budget represent a contractual agreement with the Kansas Statewide Homeless Coalition for a Regional Homeless Coordinator.
Transfers & Misc	3rd party lottery service for the HSC rent/utility assistance program is included in miscellaneous expenditures will phase out in 2027 as it is no longer used for the HSC process.

Budget Request

FUND: 100 General Fund DEPT: 304 Administration ORG KEY: 10030443 Housing & Human Services

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
57627	Housing and Human Svcs Coord	81,474	81,474	81,474	76,546	6%	49,816	72,801	7,428	0
57695	Human Services Program Manager	0	0	0	0	0%	0	0	61,273	62,956
58030	Adjustment To Pay Plan	2,315	2,315	0	2,832	(18%)	0	0	0	0
58035	Longevity Pay	0	0	0	0	0%	0	0	0	0
58200	Merit Pay	632	632	0	2,381	(73%)	0	0	0	0
58250	Overtime	0	0	0	0	0%	29	41	0	0
Personnel	**- Total**	**84,421**	**84,421**	**81,474**	**81,759**	**3%**	**49,845**	**72,843**	**68,701**	**62,956**
60605	Utility Assistance	88,500	88,500	88,500	165,000	(46%)	48,599	103,082	82,946	80,609
60835	Housing Assistance	562,532	241,500	405,668	165,000	241%	130,712	214,860	258,510	251,075
61100	Professional Services	87,985	87,985	87,985	87,985	0%	81,422	98,298	82,476	75,772
Contractual	**- Total**	**739,017**	**417,985**	**582,153**	**417,985**	**77%**	**260,732**	**416,240**	**423,932**	**407,455**
79090	Client Supplies	0	0	0	0	0%	0	0	0	0
Commodities	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
99085	Miscellaneous Expense	200	200	200	200	0%	96	272	478	2,131
Miscellaneous Expenditures	**- Total**	**200**	**200**	**200**	**200**	**0%**	**96**	**272**	**478**	**2,131**
10030443 - Total		**823,638**	**502,606**	**663,827**	**499,944**	**65%**	**310,672**	**489,355**	**493,111**	**472,542**

Budget Request

FUND: 100 General Fund DEPT: 304 Administration ORG KEY: 10030447 Criminal Justice Coordination

TYPE	DESCRIPTION
Department	The Criminal Justice Coordinator budget includes the Criminal Justice Coordinator (CJC) position and funds to support the Coordinator's work with justice system partners to advance the initiatives of the Criminal Justice Coordinating Council (CJCC) and member agencies. Activities supported by these funds generally include technical assistance contracts for evaluations, research, or implementation of best practices. As an example, from fall 2023 through summer 2025, the County contracted with the Justice Management Institute (JMI) to assist with the CJCC's functioning. This series of contracts included assessing the alignment of the CJCC with national standards and assisting the CJCC with developing and implementing recommendations to improve alignment with those standards. Those recommendations included work with JMI to develop revised bylaws that are better aligned with national standards and the development of a three-year strategic plan for the CJCC, which were adopted in June 2024 and February 2025, respectively. Beginning in the fall of 2024, the Criminal Justice Coordinator has supported the specialty court teams as they have completed a process evaluation of their functioning against best practice standards and are in the process of completing an outcomes evaluation with NPC Research.
Personnel	The Data Analyst position was previously assigned to the Criminal Justice Coordinator and later to the Assistant County Administrator due to the inclusion of the position in a broader scope of work across the Administration Department. This position was vacated by the previous staff in June 2025 and upon that vacancy, the position was reallocated to the IT department.
Contractual	The total allocation for 2027 for Consultants and Studies has been realigned to the 3-year annual average.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50775	Criminal Justice Data Analyst	0	0	0	0	0%	0	0	0	0
50911	Criminal Justice Coordinator	118,745	118,745	118,745	111,207	7%	72,517	110,101	92,709	95,436
57685	Data Analyst	0	0	0	101,686	(100%)	0	45,274	69,046	87,350
58030	Adjustment To Pay Plan	3,374	3,374	0	3,762	(10%)	0	0	0	0
58035	Longevity Pay	0	0	0	280	(100%)	0	0	0	0
58200	Merit Pay	921	921	0	3,163	(71%)	0	0	0	0
58250	Overtime	0	0	0	0	0%	0	0	0	80
Personnel	**- Total**	**123,040**	**123,040**	**118,745**	**220,098**	**(44%)**	**72,517**	**155,375**	**161,754**	**182,865**
60100	Travel (fkaTravel-Training-Ed)	0	0	0	0	0%	0	0	0	1,300
60140	Training	0	0	0	0	0%	0	0	0	0
60300	Printing & Publications	0	0	0	0	0%	0	0	0	0
60405	Association Dues	0	0	0	0	0%	0	0	288	0

Budget Request

FUND: 100 General Fund DEPT: 304 Administration ORG KEY: 10030447 Criminal Justice Coordination

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
61015	Consultants & Studies	50,625	50,625	50,625	82,000	(38%)	0	77,173	51,753	22,953
69055	Other MiscellaneousContractual	0	0	0	0	0%	0	0	0	0
Contractual	**- Total**	**50,625**	**50,625**	**50,625**	**82,000**	**(38%)**	**0**	**77,173**	**52,041**	**24,253**
79000	Miscellaneous Commodities	0	0	0	0	0%	0	0	0	0
Commodities	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
10030447 - Total		**173,665**	**173,665**	**169,370**	**302,098**	**(43%)**	**72,517**	**232,548**	**213,795**	**207,118**
304	**- Total**	**4,260,458**	**3,939,426**	**3,863,452**	**3,965,108**	**7%**	**2,763,329**	**3,394,838**	**3,128,142**	**2,187,863**

Budget Request

FUND: 100 General Fund DEPT: 305 County Clerk ORG KEY: 10030510 County Clerk

TYPE	DESCRIPTION
Department	The general government division is responsible for accounts payable, payroll, tax roll maintenance, specials, revenue neutral notices, Property Valuation Division (PVD) abstract submission, document management, cereal malt beverage licenses, cemeteries, homestead/rebate tax assistance, wayfinding services in the courthouse and answering citizen requests/questions. Issues impacting these services have been additional legislation requiring new processes and notifications, payroll growth in county staffing and departments, changes in overall courthouse operations, and increases in accounts payable.
Personnel	57570 Additional funds were added in the 2026 re-estimate for the overhire of a new Deputy Clerk as the long time Deputy Clerk is retiring. 58250 Overtime for tax and payroll, plus support for elections 58270 Temp Hire - Office Clerk not needed at time, possible if new ERP RFP next year
Contractual	61100 Professional Services increased cost for 1099 services
Commodities	70140 Special Forms increased cost of W-2's and from increased number of employees

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
46030	Miscellaneous Reimbursements	0	0	0	0	0%	(3,234)	(20)	0	0
Revenues	**- Total**	**0**	**0**	**0**	**0**	**0%**	**(3,234)**	**(20)**	**0**	**0**
50102	Account Clerk II	0	0	0	0	0%	0	0	73,735	92,768
50103	Account Clerk III	0	0	0	0	0%	0	0	61,005	63,352
50105	Accounting Officer	0	0	0	0	0%	0	0	42,411	43,910
50121	Account Technician	61,784	61,784	61,784	58,193	6%	37,776	57,820	5,625	0
50140	Payroll Specialist	73,498	73,498	73,498	69,217	6%	44,936	68,889	59,098	73,504
50141	AP Specialist	78,926	78,926	78,926	74,667	6%	48,323	74,384	7,245	0
50150	Real Estate Title Manager	92,018	92,018	92,018	86,151	7%	56,191	85,486	71,005	63,577
51193	Office Associate	57,608	57,608	57,608	53,891	7%	35,173	53,297	1,356	0
51200	Real Estate Title Associate	57,128	57,128	57,128	53,432	7%	34,621	52,889	5,184	0
54530	County Clerk	173,262	173,262	173,262	162,217	7%	105,801	161,404	136,303	124,152
57550	Chief Deputy Clerk	0	0	0	0	0%	0	0	88,726	91,279
57555	Payroll/AP Manager	92,018	92,018	92,018	86,151	7%	56,191	85,606	72,779	46,564
57570	Deputy County Clerk	112,258	112,258	172,738	129,456	(13%)	116,814	128,572	7,878	0

Budget Request

FUND: 100 General Fund DEPT: 305 County Clerk ORG KEY: 10030510 County Clerk

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
58030	Adjustment To Pay Plan	25,736	25,736	0	27,658	(7%)	0	0	0	0
58035	Longevity Pay	3,480	3,480	3,200	3,200	9%	0	0	0	0
58200	Merit Pay	7,265	7,265	0	24,031	(70%)	0	0	0	0
58250	Overtime	4,000	4,000	2,000	4,000	0%	0	0	147	766
58270	Temp Office Clerk	0	0	0	0	0%	0	0	0	0
Personnel	**- Total**	**838,981**	**838,981**	**864,180**	**832,264**	**1%**	**535,824**	**768,347**	**632,497**	**599,873**
60405	Association Dues	800	800	800	800	0%	300	1,258	300	200
60947	Office Equipment Maintenance	0	0	200	200	(100%)	0	0	0	0
61100	Professional Services	525	525	525	400	31%	514	681	443	126
Contractual	**- Total**	**1,325**	**1,325**	**1,525**	**1,400**	**(5%)**	**814**	**1,938**	**743**	**326**
70125	Office Equipment/Furniture	100	100	100	100	0%	0	0	0	194
70140	Special Forms	500	500	500	500	0%	306	469	346	0
Commodities	**- Total**	**600**	**600**	**600**	**600**	**0%**	**306**	**469**	**346**	**194**
99085	Miscellaneous Expense	0	0	0	0	0%	0	0	0	0
Miscellaneous Expenditures	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
92020	Transfer to Equipment Reserve	0	0	0	0	0%	0	0	0	0
Transfers	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
10030510 - Total		**840,906**	**840,906**	**866,305**	**834,264**	**1%**	**533,710**	**770,733**	**633,587**	**600,393**

Budget Request

FUND: 100 General Fund DEPT: 305 County Clerk ORG KEY: 10030520 County Clerk Elections

TYPE	DESCRIPTION
Department	The election division is responsible for all elections and election administration tasks for Douglas County. The passage of legislation at both the national and state level continue to significantly increase administrative costs. Over the past few years, the legislature has passed laws, i.e. the ballot watermark legislation, which have resulted in further increases in election costs. Kansas is one of a few states where there is no state funding for elections which places the burden on local funding. The Kansas Secretary of State's office has a scheduled replacement of the state-wide voter registration system on the 2027 calendar with no funding allocated, this would require the counties to fund the new system. While historically, odd-year elections require smaller outlays, with RNR requirements the elections budget is maintained at presidential election cycle level, equipment transfers are considered in the off-year cycle to prepare for replacing election equipment. The executive orders on elections issued earlier this year could necessitate unplanned expenses both in 2026 and 2027.
Revenue	The 2024 budget includes reimbursement from the 2024 Presidential Preference Primary and the May 14, 2024 USD 348 Special Bond election. There are no special elections currently planned for 2027, but an entity can call an election at anytime. If a special election is called, the entity will reimburse for direct election costs.
Personnel	There are no additional personnel expenses or additions for 2027.
Contractual	Explanation of costs centers: 60100 Travel costs for certification and training 60230 Postage for notices, changes letters and list maintenance mailings 60320 Printing notices, letters, manuals, signage and election printing 60405 Association Dues membership to the Election Center, IaGo 60805 Building Rental for the election office at 711 W 23rd St, Suite 1, including planned annual increases rental for polling place locations and advance voting locations 60950 Service Equipment annual election equipment service contract (increase due to yearly planned increase in contract fees) 61100 Professional Services delivery company and other professional support fees for election software and hardware 61105 Public Education 61305 Poll Workers for all boards, including election day, pre/post election, audit boards, in-office help 61310 Ballot Scanner Services 69015 Contract Labor for additional election support including warehouse, data entry and other tasks
Commodities	70110 Election Ballots and ballot printing, increase due to watermark law 70115 Election Envelopes increased costs in paper and envelopes 70120 Election Supplies

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
46030	Miscellaneous Reimbursements	0	0	0	0	0%	0	(51,698)	(81,365)	(86,234)

Budget Request

FUND: 100 General Fund DEPT: 305 County Clerk ORG KEY: 10030520 County Clerk Elections

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
Revenues	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**(51,698)**	**(81,365)**	**(86,234)**
50102	Account Clerk II	0	0	0	0	0%	0	0	83,774	86,838
50103	Account Clerk III	0	0	0	0	0%	0	0	51,697	70,314
50142	Elections Specialist	140,418	140,418	140,418	131,064	7%	85,675	129,656	12,664	0
51180	Office Clerk	0	0	0	0	0%	0	0	0	0
51194	Elections Associate	124,737	124,737	124,737	116,531	7%	76,127	115,893	11,267	0
51195	Election Warehouse Mgr/Tech Sp	0	0	0	0	0%	0	0	35,987	37,277
57570	Deputy County Clerk	112,689	112,689	112,689	105,507	7%	68,813	104,398	89,380	78,256
58030	Adjustment To Pay Plan	11,084	11,084	0	13,312	(17%)	0	0	0	0
58035	Longevity Pay	680	680	640	640	6%	0	0	0	0
58200	Merit Pay	3,035	3,035	0	10,992	(72%)	0	0	0	0
58250	Overtime	16,000	16,000	16,000	17,000	(6%)	3,565	6,103	14,245	4,687
58270	Temp Office Clerk	0	0	20,000	0	0%	6,160	0	0	0
Personnel	**- Total**	**408,643**	**408,643**	**414,484**	**395,046**	**3%**	**240,341**	**356,049**	**299,014**	**277,371**
60100	Travel (fkaTravel-Training-Ed)	2,000	2,000	1,500	3,000	(33%)	0	0	0	0
60230	Postage	78,000	78,000	76,000	78,000	0%	67,427	44,245	67,555	43,123
60320	Printing & Binding	39,000	39,000	35,000	39,000	0%	7,278	23,816	22,562	26,239
60405	Association Dues	400	400	400	400	0%	0	0	0	150
60805	Building Rental	185,000	185,000	183,000	185,000	0%	120,796	168,150	169,940	158,680
60950	Service Equipment Maintenance	87,000	87,000	87,000	87,000	0%	75,665	81,159	86,645	122,871
61100	Professional Services	21,000	21,000	21,000	21,000	0%	8,004	16,738	23,259	17,585
61105	Public Education	5,000	5,000	3,000	5,000	0%	0	0	16,151	0
61305	Poll Workers	175,000	175,000	175,000	175,000	0%	64,124	87,162	226,309	87,093
61310	Ballot Scanner Services	0	0	0	0	0%	0	3,225	3,525	4,125
69015	Contract Labor	18,000	18,000	5,000	18,000	0%	4,504	25,361	11,529	0

Budget Request

FUND: 100 General Fund DEPT: 305 County Clerk ORG KEY: 10030520 County Clerk Elections

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
Contractual	**- Total**	**610,400**	**610,400**	**586,900**	**611,400**	**0%**	**347,798**	**449,856**	**627,473**	**459,867**
70110	Election Ballots	90,000	90,000	90,000	90,000	0%	48,049	50,770	90,208	39,799
70115	Election Envelopes	38,000	38,000	35,000	38,000	0%	22,996	717	31,930	643
70120	Election Supplies	12,000	12,000	8,000	12,000	0%	3,024	1,180	5,158	10,999
Commodities	**- Total**	**140,000**	**140,000**	**133,000**	**140,000**	**0%**	**74,068**	**52,668**	**127,296**	**51,441**
99085	Miscellaneous Expense	0	0	0	0	0%	211	178	238	21
Miscellaneous Expenditures	**- Total**	**0**	**0**	**0**	**0**	**0%**	**211**	**178**	**238**	**21**
92020	Transfer to Equipment Reserve	0	0	0	0	0%	0	0	0	0
Transfers	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
10030520 - Total		**1,159,043**	**1,159,043**	**1,134,384**	**1,146,446**	**1%**	**662,418**	**807,053**	**972,657**	**702,465**
305	**- Total**	**1,999,949**	**1,999,949**	**2,000,689**	**1,980,710**	**1%**	**1,196,128**	**1,577,786**	**1,606,243**	**1,302,859**

Budget Request

FUND: 100 General Fund DEPT: 306 Countywide ORG KEY: 10030600 Countywide

TYPE	DESCRIPTION
Department	This department finances certain expenses that benefit all Douglas County Offices, which includes Travel-Training-Education, Postage, Legal Publications, Association Dues, Subscriptions, Mobile Telephones, Copier Lease, and Office Supplies.
Contractual	The budgets reflect the 2024 actual year-to-date expenses and 2023 actual history. 60825 Property Lease-no active leases anticipated. (Previously parking lease) 60806 Public Safety Building Rental-moved budget to CJS Ops 100-45610 in 2023. 61005 Audit Services-based on contracted agreement increases. This amount includes audit services for Bert Nash Mental Health Center. 61044 Employee Appreciation-moved to Admin budget 100-30400 61100 Professional Services-moved HR expenses to Admin budget 100-30400. The 2024 expenditures include water damage, fire, and smoke mitigation. 69005 Banking Fees- moved Treasurer’s UMB lockbox fees to Treasurer budget 100-31300

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
46030	Miscellaneous Reimbursements	(35,405)	(35,405)	(35,405)	0	0%	(955)	(36,489)	(37,138)	(33,981)
Revenues	**- Total**	**(35,405)**	**(35,405)**	**(35,405)**	**0**	**0%**	**(955)**	**(36,489)**	**(37,138)**	**(33,981)**
60100	Travel (fkaTravel-Training-Ed)	50,000	50,000	42,140	140,000	(64%)	73,374	58,895	44,882	43,120
60105	Accomodations	17,500	17,500	17,285	0	0%	20,131	35,587	21,591	13,479
60110	Education	21,250	21,250	21,250	0	0%	11,329	16,509	26,827	24,821
60115	Meals	14,000	14,000	13,830	0	0%	24,525	23,910	15,729	15,690
60120	Other Travel Costs	2,100	2,100	2,100	0	0%	1,569	24	54	109
60135	Registration Fees	18,600	18,600	18,550	0	0%	13,342	29,646	20,819	22,316
60140	Training	20,250	20,250	20,090	0	0%	32,719	28,811	15,003	13,929
60145	Vehicle Mileage(Business)	1,250	1,250	1,160	0	0%	986	1,183	1,712	1,742
60220	Mobile Telephones	73,000	73,000	72,580	85,000	(14%)	44,740	71,651	83,010	59,070
60230	Postage	170,000	170,000	169,855	180,000	(6%)	139,213	144,398	238,210	169,355
60310	Legal Publications	52,000	52,000	52,045	50,000	4%	5,120	42,523	70,537	49,537
60320	Printing & Binding	23,000	23,000	22,700	15,000	53%	52,019	38,171	16,494	13,492
60405	Association Dues	40,000	40,000	39,510	65,000	(38%)	28,493	50,332	18,056	61,968
60410	Subscriptions	11,500	11,500	11,310	13,000	(12%)	5,129	10,009	12,833	12,610

Budget Request

FUND: 100 General Fund DEPT: 306 Countywide ORG KEY: 10030600 Countywide

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
60806	PS Building Rental	0	0	0	0	0%	0	0	0	0
60810	County Records Storage	2,250	2,250	2,220	2,300	(2%)	11	2,390	4,431	2,213
60815	Equipment Rental	14,000	14,000	14,135	18,000	(22%)	10,785	15,416	15,190	17,690
60945	Mach & Equip Maintenance	28,000	28,000	27,765	50,000	(44%)	405	11,967	29,851	41,041
60947	Office Equipment Maintenance	0	0	0	500	(100%)	0	0	0	0
60965	Vehicle Equip Install/Repairs	107,250	107,250	107,205	90,000	19%	55,731	115,209	99,198	0
60966	Repair Deductibles	0	0	0	0	0%	0	0	0	0
61005	Audit Services	155,000	155,000	155,000	155,000	0%	107,645	142,725	151,800	118,731
61020	Copier Lease Agreement	64,000	64,000	64,005	65,000	(2%)	49,959	64,316	66,668	62,985
61100	Professional Services	106,000	106,000	105,610	75,000	41%	163,100	113,567	204,326	24,064
61225	Juror Fees & Travel	0	0	0	0	0%	0	56	228	343
61255	Witness Fees & Travel	10,000	10,000	9,930	12,000	(17%)	2,375	6,487	9,998	15,111
69005	Bank Fees & Charges	0	0	0	1,000	(100%)	0	0	0	0
69085	Recycling Services	15,600	15,600	15,600	20,000	(22%)	10,336	13,833	19,540	13,281
69100	Taxes	80,500	80,500	80,465	68,000	18%	0	80,465	67,129	59,771
Contractual - Total		**1,097,050**	**1,097,050**	**1,086,340**	**1,104,800**	**(1%)**	**853,034**	**1,118,080**	**1,254,115**	**856,468**
70130	Office Supplies	120,000	120,000	119,855	125,000	(4%)	67,324	115,638	92,462	122,479
75045	Signs	2,500	2,500	2,470	650	285%	110	288	601	2,003
Commodities - Total		**122,500**	**122,500**	**122,325**	**125,650**	**(3%)**	**67,434**	**115,926**	**93,062**	**124,481**
81000	Furniture & Equipment	15,770	15,770	15,770	0	0%	0	7,795	23,744	0
87010	Building Improvements	150,000	150,000	150,000	150,000	0%	0	0	149,877	0
Capital Outlay - Total		**165,770**	**165,770**	**165,770**	**150,000**	**11%**	**0**	**7,795**	**173,622**	**0**
99065	Interest on Tax Refunds	65,000	65,000	65,000	5,000	1,200%	60,261	23,559	4,512	5,765
99085	Miscellaneous Expense	16,600	16,600	16,600	20,000	(17%)	2,724	11,409	25,296	15,494
Miscellaneous Expenditures - Total		**81,600**	**81,600**	**81,600**	**25,000**	**226%**	**62,985**	**34,968**	**29,808**	**21,259**

Budget Request

FUND: 100 General Fund DEPT: 306 Countywide ORG KEY: 10030600 Countywide

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
10030600 - Total		1,431,515	1,431,515	1,420,630	1,405,450	2%	982,498	1,240,279	1,513,469	968,228
306 - Total		1,431,515	1,431,515	1,420,630	1,405,450	2%	982,498	1,240,279	1,513,469	968,228

Budget Request

FUND: 100 General Fund DEPT: 307 Information Technology ORG KEY: 10030710 Information Technology

TYPE	DESCRIPTION
Department	The Information Technology (IT) Department of Douglas County is vital in supporting the county's operations by providing comprehensive technological solutions and maintaining a robust digital infrastructure. The department manages the county's computer networks, servers, and databases, ensuring these systems are secure, reliable, and accessible to county employees. Regular updates, troubleshooting, and advanced cybersecurity measures are key responsibilities, protecting sensitive information and maintaining smooth operations. With the increasing threat to government entities and recent attacks to local agencies, cyber security is a vital focus to the information technology team. Continuing to enhance our security footprint is critical to Douglas County staying secure and protecting our consumers data. Douglas County currently has one Security Engineer monitoring and maintaining our security posture. Ensuring documentation and disaster recovery processes are in place validated. The IT Department of 14 employees offers essential technical support to county employees, helping resolve hardware and software issues, which is critical for maintaining productivity and ensuring uninterrupted county services. Additionally, the department plays a significant role in strategic planning and implementing new technologies. By researching and integrating innovative solutions, the IT Department helps the county stay current with technological advancements, enhancing efficiency and service delivery. A major function of the department is developing and maintaining the county's websites and online services, which facilitate residents' easier access to information. The IT Department also manages the county's telecommunications and audio-visual systems, ensuring reliable and effective communication across all departments, including maintaining phone systems, email servers, and other communication tools.
Revenue	In 2026 County IT began supporting the hardware and software for the Law Library for the County Courts. A consistent quarterly invoice for County IT services is being invoiced.
Personnel	In the 2027 Proposed Budget, an increase was added to the IT Systems admin role. With the addition in 2026 of a part-time IT Support Specialist, the release of daily tasks (invoicing, software maintenance tracking, hardware tracking, documenting process improvements), allowing newer technology and higher-level projects to be completed. Adding Azure administration responsibilities and technical guidance will bring critical responsibilities to the IT Systems administrator role. As the county adds departments and expansion of the two buildings, this brings additional software and hardware support (additional desktops and equipment). The demands on keeping Douglas County secure and the need to stay current with applications and technology has evolved. We currently have projects waiting on staff to have time to work on and complete. Besides daily tasks and requests, the construction projects of the JLE and PSB will demand the attention of the county infrastructure manager. Building the connectivity and configuration of the network to allow for a secure but efficient network will require time and commitment. County IT title changes during McGrath compensation study were IT Infrastructure Manager, Principal Developer and "IT" Network Admin, Developer, Systems Admin, Analyst and Security Engineer.
Contractual	Pulling all Software contracts under IT has been the focus the last few years as well as adding more security tools.

Budget Request

FUND: 100 General Fund DEPT: 307 Information Technology ORG KEY: 10030710 Information Technology

TYPE	DESCRIPTION
	Software continues to increase in cost, not the normal 5% yearly increase, some software and hardware costs have increased exponentially. Our Vshpere license in 2024 was $6915.00 and in 2025 it totaled $21,956. Our SAN license in 2024 was $10,939 and in 2025 was $14,866. IT continues to manage the agreements and meet with Department Heads on a monthly basis to stay informed of needs and additions to their workflow and environment. Adding additional hardware and software costs as the county grows, in 2025 IT migrated the Senior Resource Center and the Consolidated Fire Department onto Douglas County hardware and software. Staying current with the Microsoft Operating Systems and Products continues to be challenging while maintaining During the Request for Proposal for a new Enterprise System in 2027, costs could come in early for additional resources to support the workflow documentation and analysis. Adding an additional 100,000 to the budget for these additional resources. Douglas County has many legacy systems that are not only a security concern, but also a management concern. Converting all of the historical information into one system will be a cost to Douglas County but will be beneficial for the future. $50,000 Timeline for the Project is May 1, 2025, to June 30, 2026, Project Readiness, July 1, 2026, to September 1, 2026, RFP Development and Publication, September 1, 2026, to October 31, 2026, Vendor Selection, November 1, 2026, to December 31, 2026, Statement of Work and Contract Negotiation, January 1, 2027, to December 31, 2027, Design and Implementation. Information Technology is needing two new general ledger line items for IT Security Software and Security Hardware allowing us to separate the security costs from other software and hardware costs. Separating these costs out allows for easier cyber insurance and audit requests.
Commodities	We continue to just use one GL account for computer supplies.
Capital Outlay	Douglas County IT continues to work to consolidate applications and hardware at our facilities. With the construction of the PSB and the move of the Sheriff office, badge management for new hires will require a server and software management to be available downtown allowing for a smooth orientation process. Currently, there are multiple camera solutions being used in the county, our goal is to have one system for managing cameras. Adding new camera's and networking to the server will allow for better management and security for the departments. New network switches for current building closets will be needed to update the network to a 10G network. This allows for the connectivity of the new network closets to communicate with the existing closets using a faster network speed. Making sure these switches are updated will be important for the connectivity in the new building. Additional staffing needs for each department will require additional hardware and software licenses.
Transfers & Misc	2025 Actuals reflect an additional year end transfer to bolster the IT reserve account for future hardware needs.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
55010	IT Support Specialist	178,181	178,181	178,181	131,183	36%	77,442	63,157	6,158	0
55060	Sr Programmer Data Base Anlyst	0	0	0	0	0%	0	0	71,281	69,626

Budget Request

FUND: 100 General Fund DEPT: 307 Information Technology ORG KEY: 10030710 Information Technology

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
55070	IT Infrastructure Manager	155,326	155,326	155,326	145,220	7%	95,288	144,870	118,194	106,788
55075	Cloud Solutions Engineer	0	0	0	0	0%	0	0	0	0
55080	IT Network Administrator	188,630	188,630	188,630	96,549	95%	105,434	95,809	9,387	0
55082	Network Administrator II	0	0	0	0	0%	0	0	74,280	76,728
55084	IT Developer	99,431	99,431	99,431	185,268	(46%)	60,771	92,514	102,299	97,199
55085	IT Security Engineer	109,578	109,578	109,578	102,437	7%	66,875	101,349	68,401	0
55086	IT Technology Engineer	0	0	0	0	0%	0	0	0	0
55087	Principal Developer	138,476	138,476	138,476	129,477	7%	84,564	128,947	12,511	0
55090	PC Specialist I	0	0	0	0	0%	0	0	41,140	46,509
55095	Information Security Officer	0	0	0	0	0%	0	0	0	0
55100	Senior PC Specialist	0	0	0	0	0%	0	0	0	0
55110	Programmer Database Analyst	0	0	0	0	0%	0	0	0	0
55115	Software Specialist	0	0	0	0	0%	0	0	44,797	55,254
55120	Senior Software Specialist	0	0	0	0	0%	0	0	0	0
55122	IT Analyst	0	0	0	151,588	(100%)	21,686	76,549	7,502	0
55125	Systems Support Analyst	0	0	0	0	0%	0	0	62,028	64,518
55130	IT Support Supervisor	111,290	111,290	111,290	104,567	6%	68,685	105,296	91,823	83,626
55141	IT Web Developer	103,189	103,189	103,189	96,716	7%	63,026	95,743	80,625	73,453
55142	IT Systems Administrator	99,756	99,756	95,756	89,554	11%	58,643	88,593	21,477	0
55150	Software Support Supervisor	0	0	0	0	0%	0	0	0	0
55155	IT Project Manager	124,487	124,487	124,487	116,322	7%	75,971	115,034	103,197	95,216
55710	Info Technology Director	177,250	177,250	177,250	165,620	7%	108,169	163,831	145,673	131,714
57685	Data Analyst	93,167	93,167	93,167	0	0%	57,486	0	0	0
58030	Adjustment To Pay Plan	44,316	44,316	0	46,497	(5%)	0	0	0	0
58035	Longevity Pay	4,640	4,640	3,520	3,520	32%	0	0	0	0

Budget Request

FUND: 100 General Fund DEPT: 307 Information Technology ORG KEY: 10030710 Information Technology

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
58200	Merit Pay	12,219	12,219	0	39,786	(69%)	0	0	0	0
58250	Overtime	0	0	0	0	0%	1,137	2,498	3,070	5,185
Personnel	**- Total**	**1,639,936**	**1,639,936**	**1,578,281**	**1,604,304**	**2%**	**945,178**	**1,274,191**	**1,063,843**	**905,815**
60210	Internet Account	50,000	50,000	50,000	50,000	0%	25,179	28,016	33,076	37,572
60940	Hardware/Software Maintenance	250,000	250,000	250,000	250,000	0%	84,183	113,641	177,528	186,153
60956	Software Subscription Services	1,500,000	1,500,000	1,000,000	800,000	88%	728,695	1,067,359	738,047	605,949
61100	Professional Services	75,000	75,000	50,000	50,000	50%	21,192	5,930	15,786	15,635
Contractual	**- Total**	**1,875,000**	**1,875,000**	**1,350,000**	**1,150,000**	**63%**	**859,249**	**1,214,945**	**964,436**	**845,308**
70105	Computer Equipment & Parts	0	0	0	0	0%	0	0	869	1,023
70106	Computer Supplies	20,000	20,000	20,000	20,000	0%	1,327	4,811	7,106	10,918
Commodities	**- Total**	**20,000**	**20,000**	**20,000**	**20,000**	**0%**	**1,327**	**4,811**	**7,974**	**11,940**
82030	Technology Hardware/Software	150,000	150,000	380,000	380,000	(61%)	196,754	441,074	293,383	157,763
Capital Outlay	**- Total**	**150,000**	**150,000**	**380,000**	**380,000**	**(61%)**	**196,754**	**441,074**	**293,383**	**157,763**
99085	Miscellaneous Expense	500	500	500	500	0%	739	431	541	121
Miscellaneous Expenditures	**- Total**	**500**	**500**	**500**	**500**	**0%**	**739**	**431**	**541**	**121**
92020	Transfer to Equipment Reserve	80,000	80,000	80,000	80,000	0%	0	380,000	80,000	75,000
Transfers	**- Total**	**80,000**	**80,000**	**80,000**	**80,000**	**0%**	**0**	**380,000**	**80,000**	**75,000**
10030710 - Total		**3,765,436**	**3,765,436**	**3,408,781**	**3,234,804**	**16%**	**2,003,247**	**3,315,453**	**2,410,177**	**1,995,947**

Budget Request

FUND: 100 General Fund DEPT: 307 Information Technology ORG KEY: 10030730 Information Tech GIS

TYPE	DESCRIPTION
Department	Geographic Information Systems (GIS) play a crucial role in helping collate and analyze vast amounts of data needed to address various issues for Douglas County. GIS tools enable better decisions at all levels of government. GIS helps agencies make informed choices by connecting data with location, visualizing and analyzing land parcels, inventory resources, plan transportation routes, improve public service delivery, manage land development, and emergency management response. The GIS department enables Douglas County agencies to make data-driven decisions, improve services, and enhance overall efficiency by leveraging location-based information. This department has three full-time employees.
Contractual	All GIS software and hardware are being purchased from Information Technology 10030710. In 2024, GIS realized an increased expense for aerial photography. Douglas County has two aerial contracts allowing the most up to date aerial imaging.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50760	Interns	0	0	0	0	0%	0	0	0	0
55030	GIS Analyst	158,312	158,312	158,312	148,144	7%	96,646	146,563	119,944	42,261
55040	Senior GIS Analyst	0	0	0	0	0%	0	0	0	0
55050	GIS Technician	0	0	0	0	0%	0	0	0	29,942
57610	GIS Manager	124,695	124,695	124,695	116,490	7%	76,107	115,839	97,395	85,067
58030	Adjustment To Pay Plan	8,014	8,014	0	9,643	(17%)	0	0	0	0
58035	Longevity Pay	520	520	480	480	8%	0	0	0	0
58200	Merit Pay	2,196	2,196	0	8,228	(73%)	0	0	0	0
58250	Overtime	0	0	0	0	0%	0	907	258	0
Personnel	**- Total**	**293,737**	**293,737**	**283,487**	**282,985**	**4%**	**172,753**	**263,309**	**217,598**	**157,270**
60405	Association Dues	1,000	1,000	1,000	3,000	(67%)	460	390	375	205
61100	Professional Services	6,500	6,500	6,500	6,500	0%	0	0	82,608	0
Contractual	**- Total**	**7,500**	**7,500**	**7,500**	**9,500**	**(21%)**	**460**	**390**	**82,983**	**205**
70130	Office Supplies	0	0	0	0	0%	0	0	0	137
Commodities	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**137**
10030730 - Total		**301,237**	**301,237**	**290,987**	**292,485**	**3%**	**173,213**	**263,699**	**300,581**	**157,612**
307 - Total		**4,066,673**	**4,066,673**	**3,699,768**	**3,527,289**	**15%**	**2,176,460**	**3,579,152**	**2,710,758**	**2,153,559**

Budget Request

FUND: 100 General Fund DEPT: 308 Maintenance ORG KEY: 10030800 Maintenance

TYPE	DESCRIPTION
Department	The building maintenance department is responsible for all aspects of maintenance, custodial and grounds keeping for all Douglas County buildings and facilities. This includes but is not limited to emergency, routine maintenance, preventive maintenance, predictive maintenance and asset management on the building envelope (roofs, siding, windows, etc.), internal mechanical systems (HVAC, plumbing), electrical systems, access controls and security and many other items. There are roughly 40 buildings maintained by county staff as well as, parking lots, camp grounds, parks, cemeteries, arenas, etc. Some major facilities include the county jail (24/7/365 facility), fairgrounds, historic courthouse, law enforcement center and the juvenile detention center (24/7/365 facility). We currently have 13 maintenance personnel on staff including three stationed at the DGCO jail, five stationed at the DGCO fairgrounds, three stationed at the Law Enforcement center, one at the Humans Services building and one at the juvenile detention center. Maintenance staff moves from location to location as needed to provide solutions to maintenance problems in a professional and timely manner. We also provide custodial services to nearly all county owned facilities. We currently have six full time and one PT/Temp custodians on staff in building maintenance.
Revenue	Rental revenue represents the income the Maintenance department receives from leasing designated office space to partner agencies at the Human Services building. These leases help offset the overall cost of maintaining department-owned or department-managed facilities by ensuring that available space is used efficiently and contributes financially to operational needs. Under this budget, rental revenue is calculated based on the square footage each tenant occupies and the agreed-upon lease rate, which reflects factors such as building maintenance costs, utilities, custodial support, and long-term facility upgrades. Lease agreements are structured to remain consistent with county policies and competitive with comparable commercial rates while still supporting the department’s broader mission of providing accessible, cost-effective services. The revenue collected through these leases is reinvested into facility operations, including routine maintenance, safety improvements, and capital projects that keep office environments functional and compliant with regulatory standards. By generating rental revenue, the Human Services budget reduces reliance on general fund contributions and strengthens the department’s ability to allocate more resources directly to community programs and client services.
Personnel	The increase in the 2026 re-estimated budget reflects the addition of one Maintenance Technician FTE and two Custodial I positions approved to begin in July 2025. Industry benchmarks show the county is currently understaffed by three to four maintenance technicians based on the total square footage maintained, and this position helps close that gap while supporting consistent service across all county facilities. The 2027 budget increase is primarily driven by the need to staff newly added square footage with the opening of the JLEC tower and the Public Safety Building.

Budget Request

FUND: 100 General Fund DEPT: 308 Maintenance ORG KEY: 10030800 Maintenance

TYPE	DESCRIPTION
	The two custodial FTEs are necessary to maintain approximately 100,000 square feet of new space. Because these positions work within secure facilities and may encounter sensitive materials, candidates must pass high-level background clearances, which may extend the hiring process. Industry standards recommend one custodian per 25,000 to 30,000 square feet in an office-type environment; therefore, two FTEs are sufficient to meet operational needs until the remodel of the existing JLEC building is completed in 2027. These additional positions ensure new facilities are properly maintained, protect the county's long-term capital investment, and demonstrate responsible stewardship of taxpayer resources. For the 2027 budget, two Facility Maintenance Technician positions are planned to be promoted to Maintenance Specialist in 2027. These promotions are for employee retention, and will be based on increased job knowledge through ongoing training as well as demonstrated work performance.
Contractual	Contractual expenses were accounted for separately in previous years because of the cost sharing arrangement with the City of Lawrence. That agreement has ended, so expenses and budget have been consolidated.
Commodities	The building maintenance department has a full time presence in most of the county buildings. We provide routine, preventive, emergency and predictive maintenance on all county facilities and infrastructure. The department also provides custodial services at most county buildings.
Transfers & Misc	Routinely over the past 5 years, the building maintenance department has been allowed to have a $30,000 per year transfer into our equipment reserve account. This transfer was approved again by the BOCC during the 2026 budget process. The BOCC then approved an additional year end transfer of $450,000 to the Maintenance department equipment reserve account to cover upcoming costs associated with the opening of the new courts tower, the remodel of the existing JLEC building as well as the opening of the Public Safety building on east 25th street. These funds will be used to purchase maintenance and custodial equipment as well as materials needed to outfit the new facilities to meet staff needs across all departments.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
46030	Miscellaneous Reimbursements	(110,000)	(110,000)	(110,000)	(94,000)	0%	(73,008)	(118,421)	(113,167)	(117,847)
Revenues	**- Total**	**(110,000)**	**(110,000)**	**(110,000)**	**(94,000)**	**0%**	**(73,008)**	**(118,421)**	**(113,167)**	**(117,847)**
50640	Facility Maintenance Worker	52,116	52,116	52,116	48,881	7%	31,843	48,677	41,326	37,737
50641	Facility Maintenance Tech	267,880	267,880	294,568	274,082	(2%)	166,468	233,041	191,240	221,601
50642	Facility Maintenance Spc	492,591	492,591	407,391	371,197	33%	238,126	372,386	308,599	252,582

Budget Request

FUND: 100 General Fund DEPT: 308 Maintenance ORG KEY: 10030800 Maintenance

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50685	Facilities Superintendent	114,318	114,318	114,318	106,655	7%	70,042	106,786	93,697	84,044
50686	Facilities Manager	217,799	217,799	217,799	203,350	7%	138,645	207,224	19,972	0
51013	Administrative Assistant III	68,591	68,591	68,591	63,997	7%	41,844	63,721	6,209	0
51020	Administrative Officer	0	0	0	0	0%	0	0	0	0
51030	Administrative Specialist I	0	0	0	0	0%	0	0	48,645	50,104
52510	Custodian I	267,523	267,523	223,967	259,363	3%	114,082	159,197	19,138	0
52511	Custodian II	57,838	57,838	57,838	54,142	7%	29,395	65,299	91,352	65,310
52512	Custodial Worker III	0	0	0	0	0%	0	0	81,967	66,174
52515	JLE Custodial Worker I	0	0	0	0	0%	0	0	531	5,876
52516	JLE Custodial Worker II	0	0	0	0	0%	0	0	32,984	70,871
52517	Custodian Lead	57,065	57,065	57,065	119,890	(52%)	34,871	85,847	50,042	45,761
55720	Facilities Director	150,378	150,378	150,378	140,585	7%	91,785	139,073	111,549	100,758
57511	Custodial Supervisor	70,219	70,219	70,219	0	0%	42,904	9,414	0	0
57670	Maintenance Supervisor	0	0	0	0	0%	0	0	163,189	164,466
58030	Adjustment To Pay Plan	48,484	48,484	0	56,357	(14%)	0	0	0	0
58035	Longevity Pay	8,640	8,640	7,320	7,320	18%	0	0	0	0
58200	Merit Pay	13,071	13,071	0	46,896	(72%)	0	0	0	0
58250	Overtime	60,000	60,000	75,000	30,000	100%	80,176	63,849	35,060	31,608
58275	Temp Labor	14,198	14,198	14,198	15,000	(5%)	13,205	12,703	17,869	4,022
Personnel	**- Total**	**1,960,711**	**1,960,711**	**1,810,768**	**1,797,715**	**9%**	**1,093,386**	**1,567,217**	**1,313,368**	**1,200,913**
60135	Registration Fees	0	0	0	0	0%	0	29	0	54
60140	Training	3,000	3,000	3,000	3,000	0%	0	0	1,394	0
60815	Equipment Rental	6,500	6,500	6,500	6,500	0%	4,288	13,524	8,314	6,240
60910	Buildings Maintenance	160,000	160,000	160,000	160,000	0%	82,695	132,893	136,693	73,696
60911	JLE Building Maintenance	0	0	0	0	0%	0	0	17,048	25,487

Budget Request

FUND: 100 General Fund **DEPT: 308 Maintenance** **ORG KEY: 10030800 Maintenance**

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
60925	Elevator Maintenance	16,000	16,000	16,000	16,000	0%	6,824	7,245	2,524	6,861
60926	JLE Elevator Maintenance	0	0	0	0	0%	0	0	3,785	3,640
60945	Mach & Equip Maintenance	8,500	8,500	8,500	8,500	0%	2,607	7,561	9,022	3,277
60950	Service Equipment Maintenance	5,500	5,500	5,500	5,500	0%	0	4,500	1,284	3,580
61090	Pest Control	21,000	21,000	21,000	21,000	0%	10,854	15,296	12,578	12,344
61091	JLE Pest Control	0	0	0	0	0%	0	0	0	858
69010	Cleaning Contract Labor	22,000	22,000	22,000	22,000	0%	11,619	18,309	13,850	13,492
69015	Contract Labor	52,000	52,000	52,000	52,000	0%	13,320	49,679	37,362	8,572
69016	JLE Contract Labor	0	0	0	0	0%	0	0	0	28,336
Contractual	**- Total**	**294,500**	**294,500**	**294,500**	**294,500**	**0%**	**132,206**	**249,036**	**243,853**	**186,438**
71055	Operations & Maintenance Suppl	180,000	180,000	180,000	180,000	0%	138,416	172,504	177,678	130,660
71056	JLE Operations & Maint Supplie	0	0	0	0	0%	0	0	0	44,795
71070	Small Tools & Equipment	10,000	10,000	10,000	10,000	0%	18,307	10,573	16,491	14,924
74035	Yards & Grounds Materials	9,000	9,000	9,000	9,000	0%	2,489	7,937	8,728	409
Commodities	**- Total**	**199,000**	**199,000**	**199,000**	**199,000**	**0%**	**159,213**	**191,015**	**202,896**	**190,787**
92020	Transfer to Equipment Reserve	30,000	30,000	30,000	30,000	0%	0	480,000	25,000	20,000
Transfers	**- Total**	**30,000**	**30,000**	**30,000**	**30,000**	**0%**	**0**	**480,000**	**25,000**	**20,000**
10030800 - Total		**2,374,211**	**2,374,211**	**2,224,268**	**2,227,215**	**7%**	**1,311,797**	**2,368,846**	**1,671,951**	**1,480,291**
308	**- Total**	**2,374,211**	**2,374,211**	**2,224,268**	**2,227,215**	**7%**	**1,311,797**	**2,368,846**	**1,671,951**	**1,480,291**

Budget Request

FUND: 100 General Fund DEPT: 309 Non-Appropriated ORG KEY: 10030900 Non-Appropriated Balance

TYPE	DESCRIPTION
Department	This budget includes a non-appropriated balance authorized by K.S.A. 79-2927. This balance is restricted to no more than 5% of the total expenditures within the fund. The Cash Basis Reserve represents the budgeted carryover from the proposed budget year into the following fiscal year. To promote responsible financial planning, the recommended minimum level for the Cash Basis Reserve is set at 20% of total expenditures. This amount is in addition to the non-appropriated balance, which is itself limited to 5% of expenditures makes up the total fund balance carried into the new budget year. The county's fiscal year runs from January 1 through December 31. Finance staff have established year-end procedures designed to ensure that all expenditures are properly managed and accounted for in accordance with Government Auditing Standards. It is the policy of the county to maintain a sufficient budgetary fund balance in all budgeted funds. A strong fund balance is essential for ensuring the county's ability to meet both anticipated and unforeseen financial obligations, including those that may arise from natural disasters or economic downturns. If surplus funds are realized at year-end, they may be transferred to non-budgeted reserve funds as permitted by state law and by fund resolutions adopted by the Board of County Commissioners.
Transfers & Misc	For the purposes of the estimated budget, the Non-Appropriated balance and Cash Basis Reserve are temporarily set to zero. Once the budget for the upcoming fiscal year is finalized, updated Cash Basis Reserve and Non-Appropriated amounts will be calculated and assigned to these line items. These updated figures will reflect the projected fund balance carried into the future budget year. Throughout the year, these totals are actively monitored and included in monthly financial reports provided to executive leadership. Fund balance fluctuations most commonly occur in January and June, corresponding with the collection periods for first-half and second-half property tax payments.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
99030	Cash Basis Reserve	16,342,920	16,342,920	0	14,698,163	11%	0	0	0	0
99090	Non-Appropriated Balance	4,761,177	4,761,177	0	4,738,651	0%	0	0	0	0
Miscellaneous Expenditures - Total		**21,104,097**	**21,104,097**	**0**	**19,436,814**	**9%**	**0**	**0**	**0**	**0**
10030900 - Total		**21,104,097**	**21,104,097**	**0**	**19,436,814**	**9%**	**0**	**0**	**0**	**0**
309 - Total		**21,104,097**	**21,104,097**	**0**	**19,436,814**	**9%**	**0**	**0**	**0**	**0**

Budget Request

FUND: 100 General Fund DEPT: 310 Register of Deeds ORG KEY: 10031000 Register of Deeds

TYPE	DESCRIPTION
Department	The Register of Deeds Office is tasked with providing accurate and accessible services related to the recording, preservation, and retrieval of all official real estate documents and land records within the county. We maintain the integrity of these vital records, from historical documents to contemporary transactions, ensuring they are safeguarded for future generations. Our staff strives to serve the public and professional communities with respect, professionalism, and transparency, leveraging technology to enhance accessibility while upholding the highest standards of public trust and adhering to legal and ethical requirements. In doing so, we support the foundation of property rights, contribute to the economic vitality of Douglas County, and foster public confidence in the management of vital records. The Register of Deeds budget is very small with no changes from prior years beyond routine personnel adjustments. Overtime, Equipment Transfer, and Heritage Trust Fund remain flat.
Personnel	No personnel changes expected in 2026.
Transfers & Misc	Heritage Trust Fund is collected throughout the year by the Register of Deeds office. By statute, the Register of Deeds collects a small fee per page until $30,000 have been collected. That $30,000 is passed along to the State. Once the county reaches the $30,000 threshold, the county keeps any further revenues as part of the general fund fees.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
51100	Deputy Register Of Deeds	104,108	104,108	104,108	97,280	7%	63,533	96,562	77,884	70,089
51220	Recording Clerk I	0	0	0	0	0%	0	0	1,802	12,743
51221	Recording Specialist	316,332	316,332	316,332	295,953	7%	192,360	294,536	248,236	216,327
54580	Register Of Deeds	153,447	153,447	153,447	143,654	7%	93,700	142,666	134,139	123,792
58030	Adjustment To Pay Plan	16,696	16,696	0	20,161	(17%)	0	0	0	0
58035	Longevity Pay	3,040	3,040	2,840	2,840	7%	0	0	0	0
58200	Merit Pay	4,457	4,457	0	16,711	(73%)	0	0	0	0
58250	Overtime	500	500	500	500	0%	0	96	0	17
Personnel	**- Total**	**598,580**	**598,580**	**577,227**	**577,099**	**4%**	**349,593**	**533,859**	**462,061**	**422,968**
94020	State of Kansas	30,000	30,000	30,000	30,000	0%	30,000	30,000	30,000	30,000
Miscellaneous Expenditures	**- Total**	**30,000**	**30,000**	**30,000**	**30,000**	**0%**	**30,000**	**30,000**	**30,000**	**30,000**
92020	Transfer to Equipment Reserve	1,000	1,000	1,000	1,000	0%	0	1,000	1,000	1,000
Transfers	**- Total**	**1,000**	**1,000**	**1,000**	**1,000**	**0%**	**0**	**1,000**	**1,000**	**1,000**

Budget Request

FUND: 100 General Fund DEPT: 310 Register of Deeds ORG KEY: 10031000 Register of Deeds

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
10031000 - Total		629,580	629,580	608,227	608,099	4%	379,593	564,859	493,061	453,968
310 - Total		629,580	629,580	608,227	608,099	4%	379,593	564,859	493,061	453,968

Budget Request

FUND: 100 General Fund **DEPT: 311 Sustainability Management** **ORG KEY: 10031100 Sustainability Management**

TYPE	DESCRIPTION
Department	The Sustainability Division works to prioritize and balance a healthy environment, an inclusive community, and a thriving economy through the policies and services provided by Douglas County. Current areas of focus include mitigating and adapting to climate change, conserving open spaces, and supporting a thriving local food system. Each area encompasses multiple co-benefits that contribute to quality of life in the county, including air quality, clean and ample water, biodiversity, and community health and safety. The efforts of the office are highly collaborative with other departments and across organizations, including: • Progressing development of a vision and area plan for the Wakarusa River Valley to balance community growth and conservation priorities. • Investigation and implementation of energy and cost-saving strategies in County facilities, including lighting upgrades and solar installation. Additionally, energy audits of targeted buildings are informing efficiency measures and potential CIP recommendations. • Food system entrepreneur safety trainings and preparation for a public influx during World Cup 2026. Staff regularly monitor, prepare, and manage grant awards to advance this work, including: • A Municipal Investment Fund award (an opportunity initiated from EPA's Greenhouse Gas Reduction Fund) provided for investigation of policy barriers and financing models for energy efficiency and clean energy measures, coalition and market building for clean energy deployment, and creation of a clean energy-ready pipeline of community-serving buildings - all serving to advance goals of Adapt Douglas County. • The Indigenous Food Systems Study, which seeks to highlight strengths through community-driven, seasonally centered engagement and outline recommendations to support Indigenous foodways as part of the holistic local food system in Douglas County, is largely funded through the Kansas Health Foundation's Hunger Free Kansas Transformation Grant.
Revenue	As part of the Municipal Investment Fund (MIF) opportunity, approximately $27,185 will be received in 2026 as reimbursement for staff time spent on the MIF project. An additional $3,178 received, also from MIF, covers staff professional development at the Midwest Climate Summit. Revenues in previous years include reimbursements from City of Lawrence for select Common Ground expenses and wages for a Local Food Fellow funded by K-State Research and Extension (2025 only). No revenues anticipated in 2027.
Personnel	The Division is made up of three full-time permanent staff members: Sustainability Manager: Oversees Division efforts, recommends policy alignment with guiding plans and goals; collaborates with cross-departmental Open Space Team, including leading initiatives overlapping with climate adaptation and land use. Sustainability Impact Analyst: Compiles data and recommendations regarding community and organizational climate mitigation goals, with current particular focus on emissions and energy use; convenes implementation of Adapt Douglas County.

Budget Request

FUND: 100 General Fund DEPT: 311 Sustainability Management ORG KEY: 10031100 Sustainability Management

TYPE	DESCRIPTION
	Food System Program Coordinator: Supports functions of the Douglas County Food Policy Council; convenes collaborative efforts with community partners in food system advancement; supports implementation of the Food System Plan. Internship opportunities support staff capacity in data analysis, community engagement, and research.
Contractual	Professional Services funds enable the Sustainability Division to pursue further studies, seek diverse expertise, and supplement staff capacity in the focus areas of climate adaptation, open space conservation, and food systems. Expenses to this fund in 2026 and 2027 will include sums for routine mowing and the necessity of plumbing, mechanic or other on-demand land management services at the Common Ground Farm. Additional interdisciplinary services that have been procured in previous years include event facilitation, graphic design, grant writing support, topical advising and review, data analysis, and more. Ability to employ these skills to supplement the effectiveness of Division efforts as need arises is an ongoing asset. Maintaining professional services capacity will not only allow for minor, as-needed services, but for the ability to plan ahead for potential technical and expert service contracts as more efforts in climate action, open space, and food systems move from planning to implementation phases.
Transfers & Misc	In previous years, Miscellaneous Expense has been used to procure materials and services for Common Ground that would then be reimbursed to Sustainability revenue lines by City of Lawrence. A transfer of $54,000 was requested at the end of 2025 to complete in-depth energy audits of the Courthouse and Human Services Building. The work was contracted and budgeted in 2025 from Sustainability Professional Services. It is complete and paid in full as of March 25, 2026.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
43010	City of Lawrence	0	0	0	0	0%	0	(6,674)	(2,062)	(713)
46030	Miscellaneous Reimbursements	0	0	(30,000)	0	0%	(30,364)	(6,551)	(2,179)	(2,900)
Revenues	**- Total**	**0**	**0**	**(30,000)**	**0**	**0%**	**(30,364)**	**(13,225)**	**(4,241)**	**(3,613)**
50737	Food Policy Program Specialist	0	0	0	0	0%	0	0	51,124	31,260
50760	Interns	8,263	8,263	8,263	12,995	(36%)	1,219	16,068	1,583	3,084
50905	Sustainability Impact Analyst	82,434	82,434	82,434	77,131	7%	50,375	76,751	68,652	63,490

Budget Request

FUND: 100 General Fund DEPT: 311 Sustainability Management ORG KEY: 10031100 Sustainability Management

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50910	Sustainability Coordinator	0	0	0	0	0%	0	0	0	0
57545	Sustainability Manager	131,147	131,147	131,147	122,774	7%	80,082	121,707	89,291	79,515
57625	Program Coordinator	77,026	77,026	77,026	72,307	7%	48,624	74,447	7,232	0
58030	Adjustment To Pay Plan	8,600	8,600	0	10,658	(19%)	0	0	0	0
58035	Longevity Pay	840	840	520	520	62%	0	0	0	0
58200	Merit Pay	2,320	2,320	0	9,000	(74%)	0	0	0	0
58250	Overtime	0	0	0	0	0%	0	278	2,394	910
Personnel	**- Total**	**310,630**	**310,630**	**299,390**	**305,385**	**2%**	**180,300**	**289,252**	**220,275**	**178,259**
60100	Travel (fkaTravel-Training-Ed)	0	0	0	0	0%	2,745	403	31	898
60115	Meals	300	300	300	300	0%	0	314	623	1,132
60320	Printing & Binding	2,500	2,500	2,500	2,500	0%	196	2,893	1,419	6,836
60405	Association Dues	4,200	4,200	4,200	3,250	29%	4,200	3,250	1,980	2,250
60410	Subscriptions	250	250	250	250	0%	284	52	0	0
60630	Water Trash Sewer	800	800	800	0	0%	324	719	395	484
61100	Professional Services	74,000	74,000	74,000	75,000	(1%)	3,334	46,000	13,725	68,557
Contractual	**- Total**	**82,050**	**82,050**	**82,050**	**81,300**	**1%**	**11,083**	**53,630**	**18,173**	**80,157**
70130	Office Supplies	250	250	250	250	0%	76	106	274	234
Commodities	**- Total**	**250**	**250**	**250**	**250**	**0%**	**76**	**106**	**274**	**234**
99085	Miscellaneous Expense	5,000	5,000	5,000	5,000	0%	2,452	7,489	7,842	6,476
Miscellaneous Expenditures	**- Total**	**5,000**	**5,000**	**5,000**	**5,000**	**0%**	**2,452**	**7,489**	**7,842**	**6,476**
92020	Transfer to Equipment Reserve	0	0	0	0	0%	0	54,000	0	0
Transfers	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**54,000**	**0**	**0**
91060	Food Policy Council	0	0	0	0	0%	0	0	2,743	5,705
Agency Appropriations	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**2,743**	**5,705**
10031100 - Total		**397,930**	**397,930**	**356,690**	**391,935**	**2%**	**163,547**	**391,253**	**245,067**	**267,218**

Budget Request

FUND: 100 General Fund DEPT: 311 Sustainability Management ORG KEY: 10031146 Recycling and Hazardous Waste

TYPE	DESCRIPTION
Contractual	69085 Recycling drop-off sites in unincorporated Douglas County. 69086 City provided the amount of $45,000 for annual County portion of Household Hazardous Waste Program fee.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
69085	Recycling Services	85,000	85,000	85,000	85,000	0%	36,356	64,625	79,149	79,161
69086	Household Hazar Waste Services	45,000	45,000	45,000	45,000	0%	0	45,000	45,000	45,000
Contractual - Total		**130,000**	**130,000**	**130,000**	**130,000**	**0%**	**36,356**	**109,625**	**124,149**	**124,161**
99085	Miscellaneous Expense	0	0	0	0	0%	0	0	0	0
Miscellaneous Expenditures - Total		**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
10031146 - Total		**130,000**	**130,000**	**130,000**	**130,000**	**0%**	**36,356**	**109,625**	**124,149**	**124,161**
311 - Total		**527,930**	**527,930**	**486,690**	**521,935**	**1%**	**199,903**	**500,878**	**369,216**	**391,379**

Budget Request

FUND: 100 General Fund DEPT: 312 Transfers Out ORG KEY: 10031200 Transfers Out

TYPE	DESCRIPTION
Department	The County makes several routine transfers to support key operational and capital needs across funds. Transfers are made to the Workers' Compensation Fund to ensure adequate resources for claims and risk management. Revenue generated from the County's 1% local sales tax is transferred to the Debt Service Fund to support long-term debt obligations. The General Fund also provides a transfer to the Behavioral Health Sales Tax Fund to help sustain operations of the Treatment and Recovery Center, established in 2023. In addition, a transfer is made to the Ambulance Capital Reserve Fund to maintain ongoing capital purchases for Lawrence-Douglas County Fire Medical.
Transfers & Misc	Budgeted transfers include $325,000 to the Workers' Compensation Fund (Fund 256), This amount was reduced slightly in 2027 in reflection of sufficient reserves in the Workers Compensation fund. $4,750,000 to the 1% Local County Sales Tax Fund (Fund 302) is sufficient to cover the debt in Fund 302. $5,422,690 to the 0.25% Mental Health Sales Tax Fund (Fund 303), and $1,230,000 to the Ambulance Capital Reserve Fund (Fund 604). The transfer to fund 604 is less than what was requested by LDCFM, but is consistent from 2026. Fund balance in fund 604 is sufficient to meet the needs. Transfers to the Mental Health fund represent General Fund dollar that were used to support Behavioral Health partners before the Behavioral Health Sales tax was passed. In the 2026 Proposed Budget, this amount was reduced to provide a balanced budget. The re-estimated budget also includes a $1.25 million transfer to the Equipment Reserve Fund (Fund 602) to begin setting aside resources for replacing the County's existing ERP software, which is critical to countywide operations and a one-time transfer of $2 million to strengthen the employee benefits fund (Fund 218) and reduce the level of tax support needed for the future plan year. This strategic use of one-time resources will lessen the levy rate required for the 2027 budget, helping to moderate long term cost pressures while maintaining the financial stability of the County's employee health plan.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
92020	Transfer to Equipment Reserve	0	0	3,125,000	0	0%	0	0	656,641	787,000
92030	Transfer to Other Fund	325,000	325,000	325,000	475,000	(32%)	0	475,000	3,301,077	5,046,784
92035	Transfer to Sales Tax Fund	4,750,000	4,750,000	4,750,000	4,750,000	0%	2,375,000	4,750,000	4,500,000	4,845,664
92036	Transfer to Mental Health Fund	4,470,582	4,470,582	5,422,690	5,422,690	(18%)	0	5,422,690	5,195,687	42,930
92045	Transfer to Ambulance Fund	1,230,000	1,230,000	1,230,000	1,230,000	0%	0	1,680,000	2,483,504	2,919,141
Transfers	**- Total**	**10,775,582**	**10,775,582**	**14,852,690**	**11,877,690**	**(9%)**	**2,375,000**	**12,327,690**	**16,136,909**	**13,641,519**
10031200 - Total		**10,775,582**	**10,775,582**	**14,852,690**	**11,877,690**	**(9%)**	**2,375,000**	**12,327,690**	**16,136,909**	**13,641,519**

Budget Request

FUND: 100 General Fund DEPT: 312 Transfers Out ORG KEY: 10031200 Transfers Out

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
312	- Total	10,775,582	10,775,582	14,852,690	11,877,690	(9%)	2,375,000	12,327,690	16,136,909	13,641,519

Budget Request

FUND: 100 General Fund DEPT: 313 Treasurer ORG KEY: 10031300 Treasurer

TYPE	DESCRIPTION
Department	The Treasurer’s office is responsible for notification, collection, security, investment and distribution of real estate, personal property and state assessed taxes. This department is fully staffed for all of 2025 with four FTE, which includes one Manager. A recap of 2025. Twice a year the office sends out tax bills. First half is due by December 20th and 2nd half is due by May 10th. In 2025, the Treasurer’s office mailed out over 78,000 bills for the second half of 2024 and first half of 2025. For all of 2025 the office collected a total of $281 million Taxpayers have several ways to pay their tax bill. -Online by credit card or check -Mail by check -In person by cash, check or credit card. All tax bills paid by mail get sent to a lockbox service which processes the payment and sends a file back for us to process. Saving the County time and helping staff process large amount of bills quickly. The Treasurer's office will balance and distribute those funds to tax entities in Douglas County five times a year. In 2025, staff paid out $185 million to entities in the County. The Treasurer's office is also responsible for investment and security of county funds. Handling over 350 individual investments, the interest is then distributed to County general fund in accordance with statute. In 2025, the County Treasurer implemented a bid process through the County’s Bid’s and Tender software. Each time there are available funds a bid is sent to 18 Douglas County banks. The range of funds is from $10 million to $160 million. Through this process the Treasurer’s office receives three to four banks. In 2025, the Treasurer’s office collected about 320 payment under protest from taxpayers. The paperwork is then transferred to the Appraisers office. The department works cooperatively with the Clerk’s, Appraisers, and Administration offices to ensure the tax roll is being maintained.
Revenue	The County Treasurer has been designated by the Board of County Commissioners to handle all investments. In 2025 there was restructuring of investments. Suggestions were made by the Commissioners to look for a bidding process rather than an e-mail sent to banks by the County Treasurer. Letters were sent to all 22 FDIC insured banks in Douglas County, stretching across Lawrence, Baldwin City, and Eudora. 18 responded to the letter and signed up for Bids and Tender. These banks receive notifications when the County is seeking an investment. Three bids have been successful using this process in 2025, the most bank participation received by a bid was four. The County Treasurer is shifting away from the smaller $250,000 investments, transitioning them to $5 million to $10 million blocks,

Budget Request

FUND: 100 General Fund DEPT: 313 Treasurer ORG KEY: 10031300 Treasurer

TYPE	DESCRIPTION
	making investments an easier process and providing a better forecast of interest In 2025, $305 million in investments with an average interest rate of 3.7%, a slight shift to Treasury bills (t-bills) from Certificate of Deposits, due to higher rates with T-bills. 2026 estimated interest is $5 million. 2027 estimated interest is $6 million. This is dependent on interest rates in 2026, we will take excess funds in 2026 and invest them into 12- or 24-month terms, leaving them to mature in 2027 or 2028. All investments are made with a Douglas County bank, meaning they have a branch within the County.
Personnel	Total of four FTE including one Manager. For 2027, an increase in motor vehicle fees is planned to offset the property tax support for the motor vehicle division of the Treasurer's office. Expenses have been adjusted accordingly.
Contractual	Increase in tax billing process such as postage, printing tax bills, envelopes, lockbox fees, post office box and courier fees.
Commodities	Higher cost of Sympro (investment) software.
Transfers & Misc	Begin transfer to equipment reserve for replacement of desks and file cabinets in the office and vault.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50102	Account Clerk II	0	0	0	0	0%	0	0	72,983	88,588
50103	Account Clerk III	0	0	0	0	0%	0	0	0	0
50104	Account Clerk IV	0	0	0	0	0%	0	0	75,717	77,852
50109	Motor Vehicle Manager	0	0	105,966	0	0%	66,014	14,756	0	0
50110	Assistant Motor Vehicle Supv	0	0	0	0	0%	0	0	16,750	0
50111	Motor Vehicle Supervisor	0	0	82,518	96,382	(100%)	50,418	95,112	23,775	0
50112	Motor Vehicle Specialist	0	0	0	73,706	(100%)	0	63,250	7,158	0
50121	Account Technician	114,109	114,109	114,109	107,240	6%	69,720	105,653	9,065	0
50620	Accountant / Auditor	97,739	97,739	97,739	91,308	7%	59,609	90,876	8,750	0

Budget Request

FUND: 100 General Fund DEPT: 313 Treasurer ORG KEY: 10031300 Treasurer

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
54560	County Treasurer	0	0	153,447	143,654	(100%)	93,700	142,706	134,179	123,832
57580	Deputy Treasurer	0	0	103,356	100,976	(100%)	63,699	63,951	48,005	38,758
57590	Taxation Manager	109,536	109,536	0	104,024	5%	66,838	134,152	96,834	90,167
58030	Adjustment To Pay Plan	20,822	20,822	0	25,621	(19%)	0	0	0	0
58035	Longevity Pay	3,760	3,760	3,560	4,680	(20%)	0	0	0	0
58200	Merit Pay	5,941	5,941	0	22,287	(73%)	0	0	0	0
58250	Overtime	0	0	0	0	0%	80	1,164	505	133
Personnel	**- Total**	**351,907**	**351,907**	**660,695**	**769,878**	**(54%)**	**470,079**	**711,619**	**493,722**	**419,330**
60100	Travel (fkaTravel-Training-Ed)	0	0	0	0	0%	0	0	307	0
60320	Printing & Binding	0	0	0	0	0%	0	0	0	13,891
60410	Subscriptions	500	500	500	500	0%	0	0	366	514
60805	Building Rental	0	0	0	0	0%	0	0	0	0
60947	Office Equipment Maintenance	2,500	2,500	2,500	2,500	0%	1,953	536	3,339	1,918
69005	Bank Fees & Charges	0	0	0	0	0%	0	1,986	1,027	9,625
69045	Microfilming	5,000	5,000	5,000	5,000	0%	0	1,806	319	0
69095	Tax Billing Contract	36,000	36,000	36,000	36,000	0%	31,087	23,022	35,378	8,057
Contractual	**- Total**	**44,000**	**44,000**	**44,000**	**44,000**	**0%**	**33,039**	**27,350**	**40,735**	**34,005**
70140	Special Forms	0	0	0	0	0%	0	0	0	119
Commodities	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**119**
82025	Software	17,000	17,000	17,000	16,380	4%	17,199	16,380	15,600	0
Capital Outlay	**- Total**	**17,000**	**17,000**	**17,000**	**16,380**	**4%**	**17,199**	**16,380**	**15,600**	**0**
92020	Transfer to Equipment Reserve	5,000	5,000	5,000	5,000	0%	0	0	0	1,000
Transfers	**- Total**	**5,000**	**5,000**	**5,000**	**5,000**	**0%**	**0**	**0**	**0**	**1,000**
10031300 - Total		**417,907**	**417,907**	**726,695**	**835,258**	**(50%)**	**520,317**	**755,350**	**550,057**	**454,454**
313 - Total		**417,907**	**417,907**	**726,695**	**835,258**	**(50%)**	**520,317**	**755,350**	**550,057**	**454,454**

Budget Request

FUND: 100 General Fund **DEPT: 314 Utilities** **ORG KEY: 10031400 Utilities**

TYPE	DESCRIPTION
Department	The Utilities Budget for Douglas County, managed by the IT and Maintenance departments, ensures efficient and reliable services for all departments and residents. This budget covers vital areas such as fiber optics, long-distance communication, special circuits, and telephone systems, including general telephone utilities and maintenance. Enhancements in fiber utilities have increased data transmission speeds and network reliability, ensuring county departments can operate efficiently with better connectivity. Long-distance utilities will be included in the telephone maintenance to help keep costs low. The new phone maintenance agreement is cloud based for a more efficient and cost-effective solution. New features allow departments the opportunity to communicate with multiple options ensuring consistent communication to staff and community partners. Special circuit utilities have been improved for secure and uninterrupted data transmission, which is crucial for various county operations. The portion of the utilities budget controlled by building maintenance are the everyday 24/7 necessities that include electricity to power lighting, technology, security, HVAC systems and all other aspects of operating a buildings and facilities. Natural gas supply to provide a reliable source of heat for our buildings and operations. Water and sewer service to provide clean safe drinkable water to be used by employees, facility operations, and the general public as well as the waste water removal for treatment. Solid waste (trash) services are also included in the Utilities budget.
Contractual	Fiber expense decreased. Removing Midco COWANA account, 823.65 monthly. Effective 6/2026 lowering to 10,000.00 No updates to long distance. Expense for long distance will decrease once UPN is installed. ATT delay in removing lines from bills has led to credits that will continue to be used in 2026. Telephone general includes UPN monthly service, AT&T POTS lines, and MIDCO connectivity. Electric and Natural Gas & Propane were increased in 2026 to accommodate additional facilities. Water Trash Sewer was increased in 2026 to accommodate additional facilities and due to higher City of Lawrence rates and fees.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
43010	City of Lawrence	0	0	0	0	0%	0	0	0	0
Revenues	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
60205	Fiber Optic Line	10,000	10,000	20,000	20,000	(50%)	14,753	21,296	30,578	27,965
60215	Long Distance	2,000	2,000	2,000	2,000	0%	2,155	39,308	33,546	23,318
60240	Special Circuits	5,200	5,200	5,200	2,000	160%	3,531	5,270	5,251	5,223
60245	Telephone General	200,000	200,000	200,000	108,000	85%	164,261	209,309	96,807	89,043
60250	Telephone Maintenance	0	0	0	0	0%	0	0	25,880	25,880
60610	Electric	825,000	825,000	825,000	825,000	0%	583,250	697,344	700,517	413,357
60611	JLE Electric	0	0	0	0	0%	0	0	0	217,341

Budget Request

FUND: 100 General Fund **DEPT: 314 Utilities** **ORG KEY: 10031400 Utilities**

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
60620	Natural Gas & Propane	195,000	195,000	195,000	195,000	0%	112,419	113,044	103,548	121,631
60621	JLE Natural Gas	0	0	0	0	0%	0	0	0	1,712
60630	Water Trash Sewer	400,000	400,000	400,000	375,000	7%	254,094	379,673	311,136	273,829
60631	JLE Water Trash Sewer	0	0	0	0	0%	0	0	0	16,093
Contractual	**- Total**	**1,637,200**	**1,637,200**	**1,647,200**	**1,527,000**	**7%**	**1,134,463**	**1,465,244**	**1,307,262**	**1,215,391**
71075	Supplies & Equipment	0	0	0	0	0%	0	0	0	0
Commodities	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
83010	Communications Equipment	0	0	0	0	0%	0	0	0	0
Capital Outlay	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
10031400 - Total		**1,637,200**	**1,637,200**	**1,647,200**	**1,527,000**	**7%**	**1,134,463**	**1,465,244**	**1,307,262**	**1,215,391**
314 - Total		**1,637,200**	**1,637,200**	**1,647,200**	**1,527,000**	**7%**	**1,134,463**	**1,465,244**	**1,307,262**	**1,215,391**

Budget Request

FUND: 100 General Fund **DEPT: 315 Utility Building Maintenance** **ORG KEY: 10031500 Utility Building Maintenance**

TYPE	DESCRIPTION
Department	Utility Building Maintenance covers generator maintenance for six locations: CJS/Youth Services at 330 Industrial Lane, the JLE building at 111 E. 11th Street, the site at 1901 Stratford Road, the Public Safety Building at 3601 East 25th Street, Lecompton, and Globe. Beginning mid 2025 ECC and Sheriff Jail Division pay for generator maintenance out of their general operating budget (60910) due to cost share arrangements with cities in Douglas County.
Contractual	The funding allocation for Communication Equipment Maintenance expenditures was moved to the Emergency Communications Center budget (10045200) and the Emergency Telephone Fund (23530000) beginning in 2026.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
60915	Communication Equip Maint	0	0	0	5,000	(100%)	0	0	0	2,481
60930	Equipment Repairs	7,000	7,000	7,000	5,000	40%	6,954	0	16,233	2,679
60935	Generator Maintenance	30,000	30,000	30,000	30,000	0%	5,850	2,410	16,391	22,901
Contractual	**- Total**	**37,000**	**37,000**	**37,000**	**40,000**	**(8%)**	**12,804**	**2,410**	**32,624**	**28,061**
10031500 - Total		**37,000**	**37,000**	**37,000**	**40,000**	**(8%)**	**12,804**	**2,410**	**32,624**	**28,061**
315 - Total		**37,000**	**37,000**	**37,000**	**40,000**	**(8%)**	**12,804**	**2,410**	**32,624**	**28,061**

Budget Request

FUND: 100 General Fund DEPT: 316 Zoning ORG KEY: 10031600 Zoning

TYPE	DESCRIPTION
Department	The Zoning and Codes Department is responsible for managing land use regulations and ensuring compliance with building codes within the County. The main duties include enforcing the zoning and subdivision codes, as well as issuing permits for and inspecting new construction. The County contracts with the Lawrence-Douglas County Planning and Development Services office (since 1966) to process rezones, conditional use permits, and site plan applications. Within the Zoning and Codes Department, Zoning staff handle applications for temporary business uses, special events, and fireworks stands/displays. Additionally, staff review vacation rental, agritourism, and home occupation registrations. The department provides staff support to the County's Boards of Zoning and Construction Appeals. Staff also provide information and guidance to the public about local regulations. The goal is to promote organized, safe, and sustainable development that aligns with the county's comprehensive planning objectives.
Revenue	The year-to-date department revenue is $66,158. 2025 totals realized were $351,940. This includes revenue collected through building and zoning permit fees, as well as permit registrations for vacation rentals and home businesses. The revenue is realized at the general fund level, not the department level for these collections.
Personnel	The Zoning and Codes department personnel includes 8 FTE positions: Zoning and Codes Director Chief Building Official Zoning Administrator Planner II Code Enforcement Officer Building Inspector I- it is anticipated this position will be promoted to Building Inspector II in 2027. Permit Technician Zoning Technician IBTS (Institute for Building Technology and Safety) assisted our department with field inspections while we filled a vacant building inspector position. The vacant building inspector position was filled in April of 2026.
Contractual	Professional Services (Line 61100) provides funding for contracted demolition or clean-up work related to code violations. The code includes provisions for reimbursement of these costs by the landowner. In FY 2026, this line item covered contracted field inspections performed by IBTS due to a vacant inspector position, as well as the contracted zoning diagnostic that was approved and encumbered ($75,000) for FY 2026. Dues and Subscriptions (Line 60420) maintains dues related to professional organization certifications (APA, KACPZO, ASFPM, KAFM, ICC).
Commodities	Office Supplies & Books- (Line 70130 & 79015) covers associated costs related to administrative functions i.e. books, office supplies,

Budget Request

FUND: 100 General Fund DEPT: 316 Zoning ORG KEY: 10031600 Zoning

TYPE	DESCRIPTION
	etc.
Capital Outlay	Our department transfers $8,000 annually to the equipment reserve fund to accumulate funds to replace one county vehicle approximately every 6 years. The next replacement will replace a 2014 Ford Escape.
Transfers & Misc	(Line 99085) requesting to reinstate line item so our department can accurately track field personnel items such as reflective coat, inspection gear, hardhat, etc. Line 92020 reflects a one-time funded supplemental request to continue the Zoning Code Diagnostic review and revision process.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50811	Permit Technician	60,886	60,886	60,886	57,253	6%	37,229	56,743	5,577	0
50829	Planner I	0	0	0	0	0%	0	0	72,874	69,761
50831	Zoning Administrator	94,002	94,002	94,002	87,675	7%	57,357	87,145	24,512	0
50832	Planner II	90,055	90,055	90,055	84,668	6%	55,106	84,045	2,346	0
51030	Administrative Specialist I	0	0	0	0	0%	0	0	81,784	94,203
53540	Building Inspector I	0	0	47,090	76,463	(100%)	20,252	68,203	71,781	66,204
53541	Building Inspector II	69,739	69,739	0	0	0%	0	0	0	0
53545	Code Enforcement Officer	77,548	77,548	77,548	72,391	7%	47,511	72,014	71,305	68,218
53575	Zoning Technician	62,139	62,139	62,139	55,332	12%	37,925	34,034	0	0
55750	Zoning & Codes Director	149,751	149,751	149,751	140,606	7%	91,525	139,760	116,842	106,444
55755	Building Codes Director	0	0	0	0	0%	0	0	0	0
57740	Chief Building Official	119,789	119,789	119,789	112,105	7%	73,139	111,117	102,258	57,691
58030	Adjustment To Pay Plan	20,725	20,725	0	25,400	(18%)	0	0	0	0
58035	Longevity Pay	1,000	1,000	680	680	47%	0	0	0	0
58200	Merit Pay	5,567	5,567	0	21,357	(74%)	0	0	0	0
58250	Overtime	3,000	3,000	3,000	3,000	0%	584	264	1,888	2,836
Personnel	**- Total**	**754,201**	**754,201**	**704,940**	**736,930**	**2%**	**420,629**	**653,325**	**551,166**	**465,357**
60420	Dues & Subscriptions	1,750	1,750	4,585	1,750	0%	4,910	3,031	0	1,320

Budget Request

FUND: 100 General Fund DEPT: 316 Zoning ORG KEY: 10031600 Zoning

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
61050	Investigations	0	0	0	0	0%	0	0	0	0
61100	Professional Services	8,400	8,400	104,033	8,400	0%	109,409	1,435	11,417	698
69090	Reproduction Service	0	0	0	0	0%	0	0	0	481
Contractual - Total		**10,150**	**10,150**	**108,618**	**10,150**	**0%**	**114,319**	**4,466**	**11,417**	**2,499**
70130	Office Supplies	0	0	0	0	0%	321	24	109	29
79015	Books	1,500	1,500	1,500	1,500	0%	0	0	0	170
Commodities - Total		**1,500**	**1,500**	**1,500**	**1,500**	**0%**	**321**	**24**	**109**	**199**
99085	Miscellaneous Expense	1,000	1,000	0	0	0%	0	0	395	1,228
Miscellaneous Expenditures - Total		**1,000**	**1,000**	**0**	**0**	**0%**	**0**	**0**	**395**	**1,228**
92020	Transfer to Equipment Reserve	8,000	8,000	308,000	8,000	0%	0	6,000	6,000	1,100
Transfers - Total		**8,000**	**8,000**	**308,000**	**8,000**	**0%**	**0**	**6,000**	**6,000**	**1,100**
10031600 - Total		**774,851**	**774,851**	**1,123,058**	**756,580**	**2%**	**535,269**	**663,815**	**569,086**	**470,383**
316 - Total		**774,851**	**774,851**	**1,123,058**	**756,580**	**2%**	**535,269**	**663,815**	**569,086**	**470,383**

Budget Request

FUND: 100 General Fund DEPT: 402 CIP Capital Projects ORG KEY: 10040200 CIP Capital Projects

TYPE	DESCRIPTION
Department	Douglas County's 2027–2031 Capital Improvement Plan (CIP) outlines a strategic, five-year schedule of infrastructure and facility investments, focusing primarily on public works and supporting county buildings and grounds. This CIP ensures a balanced approach to maintaining and upgrading essential county infrastructure. It reflects sustained investment in roads and bridges, prioritizing safety and structural integrity, while also preserving funds for facility enhancements and responsive park development. Inflationary adjustments to this allocation may be made based on assessed valuation growth and will be evaluated each budget cycle.
Transfers & Misc	The annual allocation on this line is transferred into the Capital Improvement Plan (CIP) fund to support the County's long-term facilities and road and bridge needs. The total transfer is distributed with 70% of the allocation dedicated to Public Works Road and Bridge projects and 30% allocated to Facilities improvements. For the 2027 budget, no inflationary adjustment was applied to this transfer. Each year, the County Commission reviews and approves the planned projects through the adoption of a five-year Capital Improvement Plan, with all related expenditures detailed in CIP Fund 450.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024Actual	2023 Actual
92030	Transfer to Other Fund	5,377,380	5,377,380	5,377,380	5,377,380	0%	0	5,377,380	14,996,549	5,352,269
Transfers	**- Total**	**5,377,380**	**5,377,380**	**5,377,380**	**5,377,380**	**0%**	**0**	**5,377,380**	**14,996,549**	**5,352,269**
10040200 - Total		**5,377,380**	**5,377,380**	**5,377,380**	**5,377,380**	**0%**	**0**	**5,377,380**	**14,996,549**	**5,352,269**
402 - Total		**5,377,380**	**5,377,380**	**5,377,380**	**5,377,380**	**0%**	**0**	**5,377,380**	**14,996,549**	**5,352,269**

Budget Request

FUND: 100 General Fund DEPT: 451 Coroner ORG KEY: 10045100 Coroner

TYPE	DESCRIPTION
Department	The Coroner department pays for facility fees, autopsy services, external examinations, supplemental labs, body bags, death certificates, death reports, transportation, and indigent cremation services.
Contractual	61025 Coroner Services: Per current Coroner Services Contract: $1,150/case through 12/31/26. No anticipated increase in 2027 per Kelsie Gwartney, Chief of Death Investigations & Administrator, Forensic Medical. Also includes toxicology and external exams. 61026 Facility Fees: Per current Coroner Services Contract: $1,325/case through 12/31/26. No anticipated increase in 2027 per Kelsie Gwartney, Chief of Death Investigations & Administrator, Forensic Medical. 61027 Transportation Services: These services are used when Sheriff's Coroner Division is unavailable to transport. 61028 Cremation Services: Rumsey-Yost has provided this service for 25+ years. $750/cremation. 61100 Professional Services: Per current Coroner Services Contract: Monthly Administration Fees: $500; Death Reports: $50/report; Death Certificates: $75; Cremation Permits: $50.
Commodities	Coroner Supplies has moved to the Sheriff's Office budget.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
60220	Mobile Telephones	0	0	0	0	0%	0	0	0	(94)
61025	Coroner Services	124,200	124,200	124,200	124,200	0%	39,200	82,425	100,650	92,975
61026	Facility Fees	110,000	110,000	110,000	143,100	(23%)	39,750	73,325	107,650	93,478
61027	Transportation Services	2,000	2,000	2,000	2,000	0%	150	773	700	621
61028	Cremation Services	12,000	12,000	12,000	12,000	0%	6,000	10,850	7,150	6,850
61100	Professional Services	31,000	31,000	31,000	31,000	0%	23,500	14,000	4,800	4,800
Contractual	**- Total**	**279,200**	**279,200**	**279,200**	**312,300**	**(11%)**	**108,600**	**181,373**	**220,950**	**198,630**
79025	Coroner Supplies	0	0	0	200	(100%)	0	50	0	0
Commodities	**- Total**	**0**	**0**	**0**	**200**	**(100%)**	**0**	**50**	**0**	**0**
10045100 - Total		**279,200**	**279,200**	**279,200**	**312,500**	**(11%)**	**108,600**	**181,423**	**220,950**	**198,630**
451	**- Total**	**279,200**	**279,200**	**279,200**	**312,500**	**(11%)**	**108,600**	**181,423**	**220,950**	**198,630**

Budget Request

FUND: 100 General Fund DEPT: 452 Emergency Communication Center ORG KEY: 10045200 Emergency Communication Center

TYPE	DESCRIPTION
Department	Douglas County Emergency Communications (ECC) is a public safety answering and dispatch point for all emergency police, fire, and medical services in Douglas County with the exception of law enforcement services for The University of Kansas. Our mission is to serve as the communications link between the citizens and public safety agencies, to identify locations and public safety responses, to activate public safety services, and to provide communication support and coordination for all public safety efforts. The ECC also is the P25 Radio Coordinator and System Owner for the Public Safety Radio System in Douglas County.
Revenue	The Douglas County Emergency Communications Center (ECC) is funded through the newly signed Cities / County agreement that provides funding in the following form. 1/3 of the ECC's budgeted expenditures is provided by Douglas County, the remaining 2/3 of the funding is provided by the City of Lawrence, City of Eudora, and the City of Baldwin proportionately based on population density Census data. 2027 budget allocation from each partner in the agreement is as follows City of Lawrence - 60% City of Eudora - 3.67% City of Baldwin - 3% Douglas County 33.33%
Personnel	The ECC employs 36 employees that serve in roles to support call handling, dispatching and technical assistance and support. The ECC also administers and manages the P25 Public Safety Radio system for all public radio needs in the county. In 2024 during the McGrath study implementation, the ECC change the following personnel titles: Comm Officer 1 = Emergency Communicator, Comm Officer 2 = Emergency Communicator Lead, Asst Supervisor = Communications Supervisor, Supervisor = Communications Manager Radio technician = Radio System Specialist, Administrative Officer = Administrative Assistant II We anticipate 3 to 4 additional employees to be eligible for promotion due to proficiency and with the agency to the Lead Position in 2027 The IT Support Specialist, Manager, network admin and IT analyst that are allocated from the sheriffs' budget are budgeted at 20% of Total Salary for IT support for the ECC to in leu of requesting a FTE for IT support..
Contractual	The ECC is requesting increases to line items to cover yearly increases in costs; in 2026 Software maintenance 60955 was increased to accommodate the new Motorola Service agreement that was moved partially to the general fund. In 2026 the ECC transitioned several of the phone connectivity lines to Fiber Optic, abandoning the POTS (plain old telephone service) lines, this will result in a more flexible connectivity at a lower cost. This transition was completed in May of 2026. New fiber lines were needed for the transition to the new building and will level out in 2027 when all moves are completed.
Commodities	The ECC is requesting no changes for the 2027 budget year. Future years we will have to monitor the Training line due to increased

Budget Request

FUND: 100 General Fund DEPT: 452 Emergency Communication Center ORG KEY: 10045200 Emergency Communication Center

TYPE	DESCRIPTION
	training requirements and training costs.
Capital Outlay	The ECC maintains many current and state of the art technologies to serve the public needs to include the following: NG911 – this system utilized the ESInet and broadband connectivity to provide text to 911, enhanced location services to include what 3 word, handset location technology, language translation, and TTY TDD capabilities. Smart 911 – This third-party software allows users to provide critical health and household details that are available to responders in the event that the person makes a call to 911 Motorola Flex Computer Aided Dispatch – This system allows the ECC to seamlessly communicate emergency situations to responders while deploying AVL dispatching services. Priority Dispatch Emergency Medical Dispatch protocols – This system allows call takers to provide current and robust medical instructions to aid callers to provide on scene dispatch life support and at the same time gathers needed information to provide to medical personnel to aid in positive outcomes to those in need. P25 radio system – ECC supports, administers and maintains the public safety radio system allowing for efficient and reliable critical radio communications to all responders in the county. Over the next several years there will be a need to upgrade the P25 radio system, the components that will need updated were installed in 2014 and they have come to the end of their life cycle. These upgrades will potentially be available starting in 2028 with an anticipated end of life and support in 2032. These are tentative time frames and could shift slightly. The anticipated cost of the upgrades in 2026 monies is estimated to be around $3.3 million dollars. in 2025 the ECC completed the Emergency Fire Protocol project and is requesting to return this line item back to prior year totals in Software 82025.
Transfers & Misc	Requesting to continue with these categories as stated in order to maintain current planning for equipment purchases in the future as systems need to be replaced.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
43010	City of Lawrence	(2,124,093)	(2,124,093)	(2,192,790)	(2,192,790)	0%	(1,433,392)	(1,620,299)	(1,655,406)	(1,817,421)
43015	City of Baldwin	(96,550)	(96,550)	(109,640)	(109,640)	0%	(47,329)	(94,485)	(54,175)	(20,000)
43020	City of Eudora	(118,112)	(118,112)	(134,125)	(134,125)	0%	(130,167)	0	(66,275)	(25,000)
Revenues	**- Total**	**(2,338,755)**	**(2,338,755)**	**(2,436,555)**	**(2,436,555)**	**0%**	**(1,610,888)**	**(1,714,783)**	**(1,775,856)**	**(1,862,421)**
51012	Administrative Assistant II	56,835	56,835	56,835	53,014	7%	34,642	52,447	5,130	0
51020	Administrative Officer	0	0	0	0	0%	0	0	39,000	34,904
53010	Emerg Comm Dep Director	117,805	117,805	117,805	109,662	7%	71,808	108,845	85,365	76,320

Budget Request

FUND: 100 General Fund DEPT: 452 Emergency Communication Center ORG KEY: 10045200 Emergency Communication Center

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
53020	Emerg Comm Supervisor	244,463	244,463	244,463	297,122	(18%)	192,452	292,130	31,013	0
53030	Communications Asst Shift Supv	0	0	0	0	0%	0	0	210,472	272,347
53039	Emergency Communicator	1,235,303	1,235,303	1,235,303	1,116,788	11%	757,673	1,041,908	106,660	24,896
53040	Dispatcher/Comms Officer I	0	0	0	0	0%	0	0	677,520	665,325
53041	Emergency Communicator Lead	260,541	260,541	260,541	263,046	(1%)	106,395	232,517	228,392	223,605
53060	Emergency Communications Mgr	312,866	312,866	312,866	293,009	7%	203,559	316,801	279,435	257,587
53080	Quality Assurance Specialist	87,884	87,884	87,884	82,267	7%	57,628	85,886	85,496	79,010
53100	Radio Systems Specialist	75,105	75,105	75,105	70,366	7%	44,956	67,970	6,383	0
55010	IT Support Specialist	15,171	15,171	15,171	14,215	7%	9,266	14,210	16,158	9,438
55069	IT Manager	29,579	29,579	29,579	27,695	7%	18,387	27,942	2,852	0
55070	IT Infrastructure Manager	0	0	0	0	0%	0	0	19,286	20,363
55080	IT Network Administrator	42,549	42,549	42,549	39,877	7%	15,909	39,892	29,963	27,532
55082	Network Administrator II	0	0	0	0	0%	0	0	28,594	30,182
55085	IT Security Engineer	0	0	0	0	0%	6,067	0	0	0
55122	IT Analyst	34,431	34,431	34,431	32,268	7%	12,194	32,677	3,446	0
55142	IT Systems Administrator	0	0	0	0	0%	16,426	0	0	0
55160	Radio System Technician	0	0	0	0	0%	0	0	43,834	44,777
55700	Emerg Comm Director	154,220	154,220	154,220	144,260	7%	94,148	143,294	115,540	104,464
58030	Adjustment To Pay Plan	67,420	67,420	0	91,128	(26%)	0	0	0	0
58035	Longevity Pay	9,144	9,144	8,336	8,336	10%	0	0	0	0
58120	Incentive Pay	0	0	0	10,877	(100%)	0	0	0	0
58200	Merit Pay	20,255	20,255	0	77,651	(74%)	0	0	0	0
58250	Overtime	341,120	341,120	436,160	436,160	(22%)	167,227	269,075	253,837	267,056
Personnel	**- Total**	**3,104,691**	**3,104,691**	**3,111,248**	**3,167,741**	**(2%)**	**1,808,736**	**2,725,594**	**2,268,376**	**2,137,806**

Budget Request

FUND: 100 General Fund DEPT: 452 Emergency Communication Center ORG KEY: 10045200 Emergency Communication Center

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
60100	Travel (fkaTravel-Training-Ed)	22,500	22,500	22,000	22,000	2%	14,497	30,283	20,758	20,181
60220	Mobile Telephones	4,750	4,750	4,500	4,500	6%	2,651	1,315	209	211
60230	Postage	200	200	200	200	0%	0	0	0	0
60240	Special Circuits	36,780	36,780	33,390	33,390	10%	33,804	48,486	20,340	38,156
60261	JLE Cable	750	750	750	750	0%	351	680	652	631
60405	Association Dues	3,600	3,600	3,500	3,500	3%	0	2,915	170	1,065
60610	Electric	22,500	22,500	22,000	22,000	2%	9,137	17,250	20,087	20,110
60825	Property Lease	85,000	85,000	81,000	81,000	5%	80,107	79,307	74,526	70,196
60915	Communication Equip Maint	14,000	14,000	14,000	14,000	0%	0	112,162	10,241	118,653
60930	Equipment Repairs	2,000	2,000	2,000	2,000	0%	0	0	325	442
60945	Mach & Equip Maintenance	500	500	500	500	0%	0	210	210	0
60947	Office Equipment Maintenance	2,000	2,000	2,000	2,000	0%	0	80	247	0
60955	Software Maintenance	386,000	386,000	375,000	375,000	3%	72,916	94,144	154,119	75,827
61100	Professional Services	500	500	500	500	0%	812	985	1,999	3,252
Contractual	**- Total**	**581,080**	**581,080**	**561,340**	**561,340**	**4%**	**214,274**	**387,818**	**303,883**	**348,725**
70125	Office Equipment/Furniture	8,000	8,000	8,000	8,000	0%	798	851	1,677	3,292
70130	Office Supplies	7,500	7,500	7,500	7,500	0%	3,357	6,245	7,028	6,769
71085	Training Materials	30,000	30,000	30,000	30,000	0%	18,274	30,033	24,827	20,790
71090	Uniforms	3,000	3,000	3,000	3,000	0%	0	1,854	719	661
79000	Miscellaneous Commodities	1,590	1,590	1,590	1,590	0%	380	648	3,288	1,063
Commodities	**- Total**	**50,090**	**50,090**	**50,090**	**50,090**	**0%**	**22,809**	**39,632**	**37,539**	**32,573**
81010	Equipment	3,500	3,500	3,500	3,500	0%	375	2,342	3,391	356
82000	Computer Equipment	13,500	13,500	13,500	13,500	0%	5,193	10,883	11,633	8,170
82025	Software	2,500	2,500	2,500	2,500	0%	6,506	154,406	1,356	960
83010	Communications Equipment	5,000	5,000	5,000	5,000	0%	0	4,428	4,037	946

Budget Request

FUND: 100 General Fund DEPT: 452 Emergency Communication Center ORG KEY: 10045200 Emergency Communication Center

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
Capital Outlay - Total		**24,500**	**24,500**	**24,500**	**24,500**	**0%**	**12,074**	**172,060**	**20,417**	**10,431**
99085	Miscellaneous Expense	1,000	1,000	1,000	1,000	0%	480	804	728	742
Miscellaneous Expenditures - Total		**1,000**	**1,000**	**1,000**	**1,000**	**0%**	**480**	**804**	**728**	**742**
92020	Transfer to Equipment Reserve	70,000	70,000	70,000	70,000	0%	0	650,000	70,000	50,000
Transfers - Total		**70,000**	**70,000**	**70,000**	**70,000**	**0%**	**0**	**650,000**	**70,000**	**50,000**
10045200 - Total		**1,492,606**	**1,492,606**	**1,381,623**	**1,438,116**	**4%**	**447,485**	**2,261,125**	**925,087**	**717,856**
452 - Total		**1,492,606**	**1,492,606**	**1,381,623**	**1,438,116**	**4%**	**447,485**	**2,261,125**	**925,087**	**717,856**

Budget Request

FUND: 100 General Fund DEPT: 453 Emergency Management ORG KEY: 10045300 Emergency Management

TYPE	DESCRIPTION
Department	The Department of Emergency Management (EM) advances the County's capability to effectively prevent, respond to, and recover from both natural and man-made disasters as well as other pre-planned events and emergent conditions. This includes coordinating and supporting multi-agency responses through activations of the Emergency Operations Center (EOC) and Alternate EOC, Emergency Management Operations Center (EMOC), and through regularly monitoring incidents that would impact community health and safety. EM educates residents, businesses, and agencies on their role in emergency preparedness and advises City and County Commissions and partner agencies on emergency response and recovery capabilities. The Department manages the Emergency Operations Centers and supports area response agencies operating there. The Department coordinates recovery and continuity planning along with training and exercise efforts of public, private, and non-profit entities including faith-based and those serving vulnerable populations. EM identifies mitigation opportunities, obtains, and manages grants and other outside funding, and is fiscally responsible.
Revenue	Emergency Management does not generate revenue; however, EM applies for the Emergency Management Performance Grant (EMPG) annually to supplement salaries for one full time staff position and one part time position. The amount fluctuates; however, it is usually around $110,000 annually. Additionally, EM applies for the Hazardous Materials Emergency Planning (HMEP) grant annually to pay for projects such as exercises, commodity flow studies and training. The amount received depends on the project.
Personnel	Emergency Management has one full time position, and one half time position funded annually by the Emergency Management Performance Grant (EMPG). The EMPG grant is a federal grant passed through the Kansas Division of Emergency Management (KDEM). The annual amount fluctuates; however, it is typically around $110,000 annually. The positions covered are the EM Planner and EM Program Specialist. 50710 - EM On call personnel. EM has staff that are on call outside normal business hours. The EM Planner and three additional part time employees rotate on call weekly. This line item covers their on call pay and wages when they are called in. 50760 - EM collaborates with local colleges and universities to provide internship opportunities for students. The internships benefit EM by assisting with advancing projects while providing hands on experience for students. EM typically provides two paid internship opportunities annually for three months each.
Contractual	60975 – Outdoor warning siren maintenance $73,530 for 2026 -$46,660 - no increase for 2027 The three annual subscriptions that were included in 60975 for 2026 are moved to new line item 61100 Professional Services for 2027 - $5,500 Commander One - Software to activate sirens

Budget Request

FUND: 100 General Fund DEPT: 453 Emergency Management ORG KEY: 10045300 Emergency Management

TYPE	DESCRIPTION
	- $13,800 - First Net cellular backup - Cellular service for all sirens and digipeaters - $7,570 Everbridge API - Software interface to automatically notify Everbridge users when sirens are activated 60825 Property Lease - EM has equipment on the Flair radio tower south of Eudora. Historically, EM has not been charged to use the space. As a result of TFCOMM selling the tower in 2025, EM now has a lease of $6,000 annually. 60948 - Other maintenance - $1,650 for asset management, inventory application and the track application moved to new line item 61100 Professional Services for 2027 - $2,000 for river gauge shared cost will be moved to new line item 61100 Professional Services for 2027
Transfers & Misc	92020 - $40,000 transfer for future equipment upgrades for the EOC/Alternate EOC electronic equipment and Emergency Management vehicles

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50610	Emerg Mgmt Deputy Director	101,414	101,414	101,414	94,962	7%	61,930	93,964	106,579	85,194
50710	EM On Call Personnel	23,000	23,000	30,000	23,000	0%	13,505	11,333	21,220	20,114
50760	Interns	13,213	13,213	12,954	12,954	2%	13,537	10,327	6,080	0
55760	Emergency Management Director	157,393	157,393	157,393	147,183	7%	96,076	145,978	119,366	107,960
58030	Adjustment To Pay Plan	8,456	8,456	0	9,477	(11%)	0	0	0	0
58035	Longevity Pay	440	440	400	400	10%	0	0	0	0
58200	Merit Pay	2,252	2,252	0	7,975	(72%)	0	0	0	0
58250	Overtime	0	0	0	1,000	(100%)	637	0	0	649
Personnel	**- Total**	**306,168**	**306,168**	**302,161**	**296,951**	**3%**	**185,685**	**261,603**	**253,244**	**213,916**
60220	Mobile Telephones	350	350	350	350	0%	219	276	0	0
60255	Weather Radar Service	0	0	100	100	(100%)	720	0	0	0
60260	Cable	925	925	925	925	0%	464	908	911	870
60320	Printing & Binding	1,000	1,000	1,000	1,000	0%	878	863	392	812

Budget Request

FUND: 100 General Fund DEPT: 453 Emergency Management ORG KEY: 10045300 Emergency Management

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
60825	Property Lease	6,000	6,000	6,000	0	0%	6,000	0	0	0
60915	Communication Equip Maint	2,000	2,000	2,000	2,000	0%	292	1,184	91	300
60948	Other Maintenance	5,145	5,145	8,795	8,795	(42%)	184	4,510	2,650	0
60975	Warning Sirens Maintenance	46,660	46,660	73,530	73,530	(37%)	55,375	61,208	61,089	44,272
61100	Professional Services	30,620	30,620	0	0	0%	0	0	0	0
61105	Public Education	3,500	3,500	3,500	3,500	0%	521	2,835	3,223	3,153
Contractual - Total		**96,200**	**96,200**	**96,200**	**90,200**	**7%**	**64,653**	**71,784**	**68,356**	**49,407**
71090	Uniforms	250	250	250	250	0%	593	454	241	488
79000	Miscellaneous Commodities	4,100	4,100	4,100	4,100	0%	2,292	2,285	2,225	2,487
79100	Training Supplies	250	250	250	250	0%	36	0	208	125
Commodities - Total		**4,600**	**4,600**	**4,600**	**4,600**	**0%**	**2,921**	**2,740**	**2,675**	**3,100**
83000	Service Equipment	5,000	5,000	5,000	5,000	0%	0	1,042	4,491	0
Capital Outlay - Total		**5,000**	**5,000**	**5,000**	**5,000**	**0%**	**0**	**1,042**	**4,491**	**0**
99085	Miscellaneous Expense	2,500	2,500	2,500	2,500	0%	1,796	1,780	1,629	1,506
99125	Incident Expenditures	0	0	0	0	0%	0	0	0	0
99130	Volunteer Support	2,000	2,000	2,000	2,000	0%	327	1,925	1,045	1,538
Miscellaneous Expenditures - Total		**4,500**	**4,500**	**4,500**	**4,500**	**0%**	**2,123**	**3,705**	**2,674**	**3,044**
92020	Transfer to Equipment Reserve	40,000	40,000	40,000	40,000	0%	0	40,000	40,000	150,000
Transfers - Total		**40,000**	**40,000**	**40,000**	**40,000**	**0%**	**0**	**40,000**	**40,000**	**150,000**
10045300 - Total		**456,468**	**456,468**	**452,461**	**441,251**	**3%**	**255,382**	**380,874**	**371,440**	**419,467**
453 - Total		**456,468**	**456,468**	**452,461**	**441,251**	**3%**	**255,382**	**380,874**	**371,440**	**419,467**

Budget Request

FUND: 100 General Fund DEPT: 454 First Responders ORG KEY: 10045400 First Responders

TYPE	DESCRIPTION
Personnel	50730- This line represents first responder stipends for CFD1
Contractual	61040- First Responder calls to Baldwin City, City of Eudora, and Fire District No. 2 and Fire District No 3. 61100- Professional Services paid IamResponding.com for 3 yr subscription in 2021, renewed in 2025, $13226

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50730	First Responders	12,180	12,180	12,180	10,000	22%	4,895	12,530	9,031	17,550
Personnel	**- Total**	**12,180**	**12,180**	**12,180**	**10,000**	**22%**	**4,895**	**12,530**	**9,031**	**17,550**
60955	Software Maintenance	0	0	0	0	0%	0	13,266	0	0
61040	First Responder Call Reimburse	44,270	44,270	44,270	50,000	(11%)	21,780	44,205	23,190	44,330
61100	Professional Services	6,700	6,700	6,700	10,000	(33%)	0	4,805	6,432	0
Contractual	**- Total**	**50,970**	**50,970**	**50,970**	**60,000**	**(15%)**	**21,780**	**62,276**	**29,622**	**44,330**
99085	Miscellaneous Expense	0	0	0	0	0%	0	0	0	0
Miscellaneous Expenditures	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
92020	Transfer to Equipment Reserve	0	0	0	0	0%	0	0	0	0
Transfers	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
10045400 - Total		**63,150**	**63,150**	**63,150**	**70,000**	**(10%)**	**26,675**	**74,806**	**38,653**	**61,880**

Budget Request

FUND: 100 General Fund DEPT: 454 First Responders ORG KEY: 10045445 Rapid Intervention Team

TYPE	DESCRIPTION
Department	Douglas County's Rapid Intervention Team (RIT) is designed to protect the safety and survivability of firefighters operating in high-risk emergency environments. Serving as a dedicated rescue unit, RIT is tasked with monitoring operations, rapidly responding to mayday incidents, and executing rescues of trapped, disoriented, or injured firefighters. This aligns with NFPA standards and underscores the RIT's role as an indispensable safety layer on the fireground. The County Commission approved funding for RIT, including a dedicated response vehicle, gear, and ongoing training support. RIT functions under the Incident Command System (ICS). Upon arrival at code incidents or mayday activations, a staging area is established near command, with clear communication between RIT leader and IC.
Contractual	The RIT Training budget has not been utilized in the past five years. The annual allocation was reduced to zero for this reason. The remaining contractual line was adjusted to reflect actual expenditures that occurred in 2025.
Commodities	The Small Tools & Equipment line item was adjusted to reflect actual expenses incurred.
Transfers & Misc	The Rapid Intervention Team's largest operational needs are training, repairs, and the replacement of essential equipment. A budgeted transfer guarantees that when critical safety equipment reaches the end of its service life, the team has the funding to replace it without delay.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
60140	Training	0	0	0	5,000	(100%)	0	0	0	0
60945	Mach & Equip Maintenance	3,370	3,370	3,370	5,000	(33%)	850	3,367	0	0
Contractual	**- Total**	**3,370**	**3,370**	**3,370**	**10,000**	**(66%)**	**850**	**3,367**	**0**	**0**
71070	Small Tools & Equipment	2,270	2,270	2,270	5,000	(55%)	0	0	52	0
Commodities	**- Total**	**2,270**	**2,270**	**2,270**	**5,000**	**(55%)**	**0**	**0**	**52**	**0**
99085	Miscellaneous Expense	0	0	0	0	0%	0	0	0	0
Miscellaneous Expenditures	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
92020	Transfer to Equipment Reserve	5,750	5,750	5,750	5,750	0%	0	5,750	35,673	20,750
Transfers	**- Total**	**5,750**	**5,750**	**5,750**	**5,750**	**0%**	**0**	**5,750**	**35,673**	**20,750**
10045445 - Total		**11,390**	**11,390**	**11,390**	**20,750**	**(45%)**	**850**	**9,117**	**35,725**	**20,750**
454	**- Total**	**74,540**	**74,540**	**74,540**	**90,750**	**(18%)**	**27,525**	**83,923**	**74,379**	**82,630**

Budget Request

FUND: 100 General Fund DEPT: 455 Sheriff ORG KEY: 10045510 Sheriff Operations

TYPE	DESCRIPTION
Department	The Operations Division is budgeted for 71 personnel to include law enforcement and civilian staff. Additionally, we have seven Information Technology personnel split between; Operations Division, Corrections Division and Dispatch and four Training Unit personnel split between the Operations Division and the Corrections Divisions.
Revenue	The Sheriff’s Office Operations Division receives revenues from the following sources throughout the year: Restitution Payments (43060)- These payments are provided for those individuals/entities doing damage to Sheriff’s Office property. Sale of Equipment (45010)- This line is from the sale of Sheriff's Office equipment. This does not include vehicles. Miscellaneous Reimbursements (46030)- These reimbursements vary. One example is payment from Kansas University for law enforcement security at sporting and other events. A second example is if per-diem had been paid to an employee, but the event was cancelled. The money is paid back by the employee and placed into this line item. Federal Grants (49700)- Our Survivor Advocate position is partially funded through the federal Violence Against Women (VAWA) grant. The Sheriff's Office is also reimbursed through a Kansas Dept of Transportation federal Special Traffic Enforcement Program grant. This is specific enforcement for seat belt, driving under the influence, and other traffic related parameters.
Personnel	Overtime (58250) from $350,000 to $500,000 ($150,000) Reason: This line item has steadily been around $500,000 higher for multiple years. The 2026 budget was lowered based on staff hiring projections cutting overtime significantly. Currently, May of 2026, Operations Division has 4 unfilled FTE that is being covered with overtime. Projections are to have those positions filled by the beginning of 2027. However, projections for staffing levels do not negate overtime that is paid for vacations, sick, training, event coverage. In 2025, it was determined the job descriptions for several Information Technology positions did not fit the main duties performed by several IT staff. Due to the complexity of the work, and the limited number of staff to complete the work, the Network Administrator was the "catch all" job title. In June of 2026, the following changes took place: 2 IT Analyst positions changed to Systems Administrators 1 IT Network Administrator changed to IT Systems Administrator 1 IT Network Administrator changed to IT Security Engineer It should be noted the Sheriff's Office serves as the Emergency Communication Center's (Dispatch) IT as well. Every IT position is parceled out as follows: .40 FTE Operations Division .40 FTE Corrections .20 FTE Dispatch

Budget Request

FUND: 100 General Fund DEPT: 455 Sheriff ORG KEY: 10045510 Sheriff Operations

TYPE	DESCRIPTION
	The Operations Division is requesting 3 new positions for 2027: See Supplemental Budget Requests. 1 IT Support Specialist- 2 Court Room Security Deputies. We request one of these as a Lieutenant position. We currently have 6 part-time checkpoint deputies and 6 full-time courtroom security deputies. The Lieutenant is needed to oversee administrative, accountability, and supervision duties.
Contractual	Several areas of the 2027 budget have increased due to inflation and the cost of service and equipment. The request for each line item and reason follows: Registration Fees (60135)- from $60,000 to $65,000 ($5,000) Reason: With additional FTEs being filled, additional staff need to be trained and current trainers must re-certify in their specialties. Mobile Phones (60220) $78,000 to $96,000 ($18,000) Reason: Data lines, replacement and new to fleet Cradle Points. Phone bill increase for new FTE filled positions. Cable (60260) $500 to $1000 ($500) Reason: Additional hook-up at the Public Safety Building Association Dues (60405) from $7,500 to $8,500 ($1,000) Reason: Additional cost for Kansas Sheriff's Association and National Sheriff's Association agency dues. Equipment Rental (60815) from $100,500 to $232,000 ($131,500) Reason: This line is for Sheriff's Office body cameras, fleet car camera, interview rooms cameras, and Tasers we currently use. Additional costs to fill final FTEs with a corrections academy in Sept of 2026 ending Dec. 2026. New staff will need Axon equipment. We are requesting 2 additional patrol and 1 transport vehicle also needing new equipment. We currently have 5 separate contracts for these systems through Axon with various expiration dates. We will have one contract near the end of 2026. Axon also raised the cost of their service. Expensive but necessary. Software Maintenance (60955) from $410,000 to $412,000 ($2,000) Reason: Cost Increase in service. Vehicle Equipment Install and Repairs (60965) from $85,000 to $130,000 ($45,000) Reason: The Operations Division is requesting 6 patrol vehicles to replace high mileage patrol vehicles, a replacement transport van and 2 new additional patrol vehicles in 2027. Installation of equipment has drastically increased each year since 2024.
Commodities	The Operations Division requests an increase in the following line items for the 2027 Commodities budget. The request for each line item follows:

Budget Request

FUND: 100 General Fund DEPT: 455 Sheriff ORG KEY: 10045510 Sheriff Operations

TYPE	DESCRIPTION
	Vehicle Supplies (72035) from $4,000 to $15,000 ($6,000) Reason: Vehicle Parts (72025) will merge with this line item. The amount in this line is $5,000. We are requesting $6,000 due to the rising cost of these commodities. Coroner Supplies (79025) from $15,000 to $20,000 ($5,000) Reason: Purchase a new Ferno Cot. Employee Recognition (79050) from $15,000 to $17,000 ($2,000) Reason: Recognition for staff on Law Enforcement and Corrections Officer weeks. Vehicle Equipment (79080) from $150,000 to $250,000 ($100,000) and created new line Officer Equipment (79081) of $20,000 Reason: Additional law enforcement equipment for fleet vehicles and additional cost of outfitting the F-150 platform X4 Decked system $1500 each Tonneau Cover $1,500 each Grapplers $6,500 each Court Security Van will need transport insert and other misc. equipment $40,000
Capital Outlay	Equipment (81010) $70,000 In 2025, we were over budget in equipment line item. We purchased new radar and Grappler units for patrol vehicles. Grappler units are a tool used by enforcement attached to a specialty bumper to safety end high speed pursuits. The cost consisted of the item, specialty bumper, training for staff, netting, on site trainers, shipping and installation. The total cost of this budget line was $112,140. Purchase: 8 rifle rated ballistic shields for patrol and 2 for Court Room Security. Reason: These shields will be added to patrol vehicles to move closer to areas and/or entry into hostile areas. For Court Room Security, they will allow staff to move through areas, shield employees/citizens and to make entry into hostile areas while taking gun fire. The Sheriff's Office will no longer have additional staff in the building to provide immediate assistance. Equipment (81010) $70,000
Transfers & Misc	92020 Transfers to Equipment Reserve Reason: The Operations Division is requesting a total $747,000 for Information Technology Equipment, the replacement of six F-150 patrol vehicles, one replacement Court Room Security Transport van, 2 new F-150 additions to the fleet. The information technology equipment is $212,000 and will be used to maintain the safety of our law enforcement and records management systems from cyber-attacks and to keep our current systems running effectively. Many of these systems are interconnected and have safety sensitive software and equipment. Therefore, to maintain this security, the Sheriff’s Office will, at the request of the Douglas County Board of County Commissioners, provide an itemized list for their review.

Budget Request

FUND: 100 General Fund DEPT: 455 Sheriff ORG KEY: 10045510 Sheriff Operations

TYPE	DESCRIPTION
	Vehicle funding in the amount of $306,000 is requested to replace six high mileage Dodge Durango patrol vehicles with six new Ford F-150 law enforcement pursuit vehicles. These vehicles currently (January 2026) have between 80,000 to 100,000 miles on them. Vehicle funding in the amount of $102,000 is requested to add two additional F-150 law enforcement pursuit vehicles to the fleet for deputies moving to patrol to fill current FTEs. Vehicle funding in the amount of $57,000 to replace Court Room Security's 2012 Ford Econoline transport van with a 2027 Ford Transit Van.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
43060	Restitution Payments	(1,500)	(1,500)	(1,500)	(750)	0%	(1,570)	(180)	(30)	(930)
45010	Sale of Equipment	(500)	(500)	(500)	(500)	0%	0	(350)	(700)	(16,913)
46030	Miscellaneous Reimbursements	(20,000)	(20,000)	(41,000)	(35,000)	0%	(43,357)	(53,298)	(31,841)	(52,140)
49700	Federal Grants	(30,000)	(30,000)	(30,000)	(20,000)	0%	(22,846)	(29,342)	(41,997)	(17,061)
Revenues	**- Total**	**(52,000)**	**(52,000)**	**(73,000)**	**(56,250)**	**0%**	**(67,773)**	**(83,170)**	**(74,567)**	**(87,044)**
50102	Account Clerk II	0	0	0	0	0%	0	0	13,334	14,685
50130	Finance & Budget Coordinator	88,907	88,907	88,907	83,645	6%	54,470	83,473	9,128	36,538
50510	Advocacy and Outreach Spc	67,108	67,108	67,108	62,828	7%	41,626	63,788	52,793	49,574
50521	Administrative Training Officr	0	0	0	0	0%	0	0	23,060	25,029
50785	Digital Forensic Examiner	0	0	0	0	0%	0	0	32,466	87,930
50790	Management Information Analyst	0	0	0	0	0%	0	0	66,291	58,262
50855	Comms and Media Coordinator	102,375	102,375	102,375	95,839	7%	62,885	95,983	90,308	84,922
50880	Special Crime Analyst	96,173	96,173	96,173	89,951	7%	59,267	91,475	73,787	68,566
50895	Crime Scene Technician	99,869	99,869	99,869	93,501	7%	60,984	90,922	83,170	0
51012	Administrative Assistant II	22,024	22,024	22,024	60,051	(63%)	14,099	51,359	5,171	0
51020	Administrative Officer	0	0	0	0	0%	0	0	25,190	11,435
51030	Administrative Specialist I	200,765	200,765	200,765	362,807	(45%)	136,965	365,531	38,573	0

Budget Request

FUND: 100 General Fund DEPT: 455 Sheriff ORG KEY: 10045510 Sheriff Operations

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
51035	Administrative Specialist II	195,562	195,562	195,562	0	0%	104,566	0	0	0
51060	Civil Process Clerk	0	0	0	0	0%	0	0	75,884	73,457
51110	Executive Assistant	82,747	82,747	82,747	80,263	3%	54,530	85,250	81,994	76,684
51295	Records Clerk	0	0	0	0	0%	0	0	68,201	88,430
51301	Warrants Clerk I	0	0	0	0	0%	0	0	65,803	65,239
51302	Warrants Clerk II	0	0	0	0	0%	0	0	13,236	0
52013	Correction Officer IV	0	0	0	0	0%	0	0	0	33,205
52015	Correction Officer	0	0	0	0	0%	0	0	2,222	4,103
54550	County Sheriff	235,213	235,213	235,213	220,221	7%	143,632	220,110	194,206	177,968
55010	IT Support Specialist	30,343	30,343	30,343	28,430	7%	18,531	28,421	17,535	18,876
55069	IT Manager	59,157	59,157	59,157	55,390	7%	36,775	55,884	5,703	0
55070	IT Infrastructure Manager	0	0	0	0	0%	0	0	38,572	40,726
55080	IT Network Administrator	0	0	10,361	136,753	(100%)	31,818	79,784	59,926	55,063
55082	Network Administrator II	0	0	0	0	0%	0	0	57,188	60,364
55085	IT Security Engineer	44,366	44,366	33,274	0	0%	12,134	0	0	0
55122	IT Analyst	0	0	24,388	64,536	(100%)	24,388	65,353	6,893	0
55142	IT Systems Administrator	119,300	119,300	100,389	0	0%	32,852	0	0	0
55650	Captain	301,632	301,632	301,632	269,519	12%	191,742	303,170	253,712	247,689
55805	Major	188,755	188,755	182,230	162,071	16%	110,144	230,775	193,667	157,799
55820	Undersheriff	204,332	204,332	197,807	176,645	16%	119,471	176,829	162,535	152,291
57020	Deputy Sheriff	1,861,703	1,861,703	1,799,063	1,744,655	7%	1,224,254	1,964,050	1,381,206	1,148,937
57021	Deputy Sheriff PT	198,895	198,895	198,895	210,479	(6%)	137,448	221,581	226,294	202,670
57040	Detective Deputy Sheriff	300,693	300,693	300,693	284,866	6%	190,392	294,151	259,097	244,009
57050	Lieutenant Deputy Sheriff	1,089,963	1,089,963	989,963	724,181	51%	619,330	899,265	727,689	616,186
57070	Master Deputy Sheriff	607,128	607,128	607,128	688,831	(12%)	344,799	568,167	641,328	658,288

Budget Request

FUND: 100 General Fund DEPT: 455 Sheriff ORG KEY: 10045510 Sheriff Operations

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
57095	Sergeant Detective	125,259	125,259	125,259	117,262	7%	76,616	117,054	109,599	102,573
57100	Sergeant Deputy Sheriff	499,658	499,658	499,658	482,683	4%	327,659	527,371	561,896	463,589
57200	Coroner Scene Coordinator	99,431	99,431	99,431	93,730	6%	64,556	94,112	88,739	84,814
57220	Coroner Scene Investigator	214,697	214,697	214,697	233,179	(8%)	124,000	197,857	191,066	221,416
57510	Admin Services Supervisor	94,440	94,440	94,440	88,406	7%	57,975	89,714	9,098	0
57516	Office Manager	0	0	0	0	0%	0	0	75,008	79,170
58030	Adjustment To Pay Plan	190,009	190,009	0	251,173	(24%)	0	0	0	0
58035	Longevity Pay	27,948	27,948	24,672	26,632	5%	0	0	0	0
58070	Employee Benefits Payout	0	0	0	0	0%	3,557	7,344	7,158	6,490
58110	Holiday Pay	172,000	172,000	172,000	172,000	0%	0	0	0	0
58120	Incentive Pay	0	0	0	63,000	(100%)	0	0	0	0
58200	Merit Pay	54,882	54,882	0	213,385	(74%)	0	0	0	0
58250	Overtime	500,000	500,000	450,000	350,000	43%	340,720	705,635	692,873	649,818
58270	Temp Office Clerk	36,081	36,081	36,081	30,000	20%	13,516	27,676	38,768	9,158
Personnel	**- Total**	**8,211,415**	**8,211,415**	**7,742,304**	**7,816,912**	**5%**	**4,835,703**	**7,802,086**	**6,820,367**	**6,175,952**
60100	Travel (fkaTravel-Training-Ed)	20,000	20,000	20,000	20,000	0%	10,812	10,111	10,337	11,143
60105	Accomodations	35,000	35,000	35,000	35,000	0%	21,324	27,945	30,897	30,967
60115	Meals	25,000	25,000	25,000	25,000	0%	15,690	15,335	20,422	17,849
60135	Registration Fees	65,000	65,000	65,000	60,000	8%	41,739	54,186	24,303	15,632
60140	Training	0	0	0	0	0%	0	0	19,854	40,725
60220	Mobile Telephones	96,000	96,000	78,000	78,000	23%	48,537	79,160	67,324	62,446
60260	Cable	1,000	1,000	500	500	100%	239	456	1,757	492
60310	Legal Publications	1,000	1,000	1,000	1,000	0%	0	0	0	0
60320	Printing & Binding	5,000	5,000	5,000	5,000	0%	5,106	3,683	3,760	4,221
60405	Association Dues	8,500	8,500	8,000	7,500	13%	8,275	7,097	6,589	3,540

Budget Request

FUND: 100 General Fund DEPT: 455 Sheriff ORG KEY: 10045510 Sheriff Operations

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
60410	Subscriptions	1,000	1,000	1,000	1,000	0%	961	375	0	0
60805	Building Rental	0	0	26,000	26,000	(100%)	16,265	22,531	24,531	23,805
60815	Equipment Rental	232,000	232,000	230,000	100,500	131%	135,906	131,767	144,588	144,076
60920	Computer Equipment Maintenance	3,000	3,000	3,000	3,000	0%	2,001	1,037	0	1,198
60949	Radio Maintenance	0	0	1,000	1,000	(100%)	0	101	0	50
60950	Service Equipment Maintenance	8,000	8,000	8,000	8,000	0%	1,835	6,409	2,654	7,079
60955	Software Maintenance	412,000	412,000	410,000	410,000	0%	139,241	229,499	242,900	284,412
60960	Uniform Maintenance	5,000	5,000	5,000	5,000	0%	669	1,068	863	1,431
60965	Vehicle Equip Install/Repairs	130,000	130,000	85,000	85,000	53%	19,615	51,221	38,280	66,329
60970	Vehicle Maintenance	12,000	12,000	12,000	12,000	0%	3,483	10,765	5,673	11,675
61025	Coroner Services	0	0	0	0	0%	0	0	0	3,993
61055	Investigations & Legal Fee	20,000	20,000	20,000	20,000	0%	8,608	12,453	10,150	20,565
61092	Physical Fitness Program	25,000	25,000	25,000	25,000	0%	0	28,900	2,040	41,600
61100	Professional Services	58,000	58,000	58,000	58,000	0%	30,862	28,310	35,846	45,269
61120	Veterinarian Services	1,000	1,000	1,000	1,000	0%	9,886	751	220	0
69055	Other MiscellaneousContractual	10,000	10,000	3,000	3,000	233%	617	1,334	1,008	581
Contractual	**- Total**	**1,173,500**	**1,173,500**	**1,125,500**	**990,500**	**18%**	**521,672**	**724,493**	**693,996**	**839,077**
70106	Computer Supplies	5,000	5,000	5,000	5,000	0%	3,070	2,517	4,154	3,051
70107	Computer Software	7,000	7,000	14,500	14,500	(52%)	35	2,161	0	0
70125	Office Equipment/Furniture	5,000	5,000	5,000	5,000	0%	4,533	4,291	43	16,251
71005	Firearms/Ammunition	50,000	50,000	65,000	65,000	(23%)	33,005	70,847	65,326	85,611
71015	Court Security Supplies	2,000	2,000	2,000	2,000	0%	121	465	912	0
71040	Investigation Supplies/Equip	45,000	45,000	40,000	40,000	13%	2,434	41,377	9,307	6,301
71060	Communications Supplies/Equip	15,000	15,000	10,000	10,000	50%	1,057	570	2,653	3,303
72010	Gasoline	4,000	4,000	4,000	4,000	0%	1,877	4,205	3,325	2,209

Budget Request

FUND: 100 General Fund **DEPT: 455 Sheriff** **ORG KEY: 10045510 Sheriff Operations**

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
72025	Vehicle Parts	0	0	4,000	5,000	(100%)	411	906	109	285
72035	Vehicle Supplies	15,000	15,000	4,000	4,000	275%	1,190	10,773	6,309	438
79000	Miscellaneous Commodities	15,000	15,000	15,000	15,000	0%	10,604	14,211	13,744	2,203
79020	Canine Commodities	2,000	2,000	2,000	2,000	0%	1,348	1,985	857	1,009
79025	Coroner Supplies	20,000	20,000	15,000	15,000	33%	8,855	1,445	5,950	12,129
79035	Crime Prevention Supplies	0	0	2,000	2,000	(100%)	0	769	2,035	0
79050	Employee Recogniton Costs	17,000	17,000	15,000	15,000	13%	9,381	14,174	18,403	16,279
79080	Vehicle Equipment	250,000	250,000	130,000	150,000	67%	75,244	92,658	140,234	91,714
79081	Officer Equipment	20,000	20,000	20,000	0	0%	0	0	0	0
79100	Training Supplies	2,000	2,000	2,000	2,000	0%	1,310	1,690	87	1,144
79105	Uniforms & Personal Equip	75,000	75,000	75,000	75,000	0%	31,688	77,112	72,327	65,070
Commodities - Total		**549,000**	**549,000**	**429,500**	**430,500**	**28%**	**186,165**	**342,155**	**345,774**	**306,997**
81010	Equipment	70,000	70,000	0	0	0%	0	112,141	0	0
82000	Computer Equipment	0	0	0	0	0%	0	0	0	5,530
89020	Investigation Equipment	0	0	0	0	0%	0	56,000	0	0
Capital Outlay - Total		**70,000**	**70,000**	**0**	**0**	**0%**	**0**	**168,141**	**0**	**5,530**
92020	Transfer to Equipment Reserve	747,000	747,000	614,300	614,300	22%	614,300	718,800	713,000	327,000
Transfers - Total		**747,000**	**747,000**	**614,300**	**614,300**	**22%**	**614,300**	**718,800**	**713,000**	**327,000**
10045510 - Total		**10,698,915**	**10,698,915**	**9,838,604**	**9,795,962**	**9%**	**6,090,067**	**9,672,505**	**8,498,569**	**7,567,513**

Budget Request

FUND: 100 General Fund DEPT: 455 Sheriff ORG KEY: 10045540 Sheriff Jail

TYPE	DESCRIPTION
Department	The Corrections Division is budgeted for 98 personnel to include law enforcement and civilian staff. Additionally, we have six Information Technology personnel split between; Operations Division, Corrections Division and Dispatch and four Training Unit personnel split between the Operations Division and the Corrections Divisions.
Revenue	The Corrections Division receives revenue from the following sources throughout the year: The City of Lawrence (43010) - This is a daily housing rate for incarcerated individuals with municipal charges only. The City of Baldwin (43015) - This is a daily housing rate for incarcerated individuals with municipal charges only. The City of Eudora (43020) - This is a daily housing rate for incarcerated individuals with municipal charges only. Restitution Payments (43060) - Payments for causing damage to Sheriff's Office property. Miscellaneous Reimbursement- entities or individuals providing the Sheriff's Office for housing incarcerated individuals or per diem paid out and is returned. State Reimbursements (46040) - Money paid by the Kansas Department of Corrections for housing convicted individuals waiting transfer to prison. Additionally, funds paid by the Kansas Department of Aging and Disability for housing incarcerated individuals with mental health issues awaiting transfer to Larned State Hospital for evaluation and competency restoration. Federal Grants (49700) - Grant money for equipment or programs. These vary each year.
Personnel	The Sheriff's Office Corrections Division is made up of Corrections Officers, Deputies, Food Service, Reentry, Administration, Information Technology, Training, Inmate Support Services, Background Investigators and Registered Offender Specialist. Overtime 58250 from $350,000 to $500,000 ($150,000) Reason: This line item has steadily been around $500,000 higher for multiple years. The 2026 budget was lowered based on staff hiring projections cutting overtime significantly. Currently, May of 2026, the corrections division has 9 open positions for Corrections Officers and must cover overtime for those vacancies and for new deputies from the division to attend the Kansas Law Enforcement Training Academy. A Corrections Academy begins in September of 2026 and ends in December of 2026. However, projections for staffing levels do not negate overtime paid for vacations, sick, training, event coverage and FMLA. We are over hired by one COOK position and will transfer a corrections officer position into this category in 2027 until the extra COOK is back within limits. In 2025, it was determined the job descriptions for several Information Technology positions did not fit the main duties performed by several IT staff. Due to the complexity of the work, and the limited number of staff to complete the work, the Network Administrator was

Budget Request

FUND: 100 General Fund DEPT: 455 Sheriff ORG KEY: 10045540 Sheriff Jail

TYPE	DESCRIPTION
	the "catch all" job title. In June of 2026, the following changes took place: 2 IT Analyst positions changed to Systems Administrators 1 IT Network Administrator changed to IT Systems Administrator 1 IT Network Administrator changed to IT Security Engineer It should be noted the Sheriff's Office serves as the Emergency Communication Center's (Dispatch) IT as well. Every IT position is parceled out as follows: .40 FTE Operations Division .40 FTE Corrections .20 FTE Dispatch The Corrections Division is asking for one IT Support Specialist position to be shared between the Corrections Division, Operations Division and Dispatch.
Contractual	The 2027 Contractual budget has increased due to inflation and the cost of service and equipment. This request is to increase line items to a total of $161,700. The additional ask for these line items is as follows: Travel (60100) $5,000 to $8,000 ($3,000) Reason: Staff are required to train annually. Certain certifications and specialized classes are not available on a local level and require staff to attend training elsewhere. Prisoner Transport (60130) - $30,000 TO $50,000 ($20,000) The Sheriff's Office hires an outside company to transport inmates arrested in other states on Douglas County District Court warrants. The 2025 cost for this service was $43,447 and 2024 was $36,120. Mobile Phones (60220) $58,000 to $64,000 ($6,000) Reason: Data lines and replacement Cradle Points. Phone bill increase. Association Dues (60405) $3,000 to $4,000 ($1,000) Reason: Additional cost for Kansas Sheriff's Association and National Sheriff's Association agency dues. Subscriptions (60410) $300 to $500 ($200) Reason: Additional Legal Issues for training. Equipment Rental (60815) $92,000 to $110,000 $(18,000) Reason: This line is for Sheriff's Office body cameras, transport car cameras, and Tasers we currently use. Additional costs to fill final FTEs with a corrections academy in Sept of 2026 ending Dec. 2026. New staff will need Axon equipment. We currently have 5

Budget Request

FUND: 100 General Fund **DEPT: 455 Sheriff** **ORG KEY: 10045540 Sheriff Jail**

TYPE	DESCRIPTION
	separate contracts for these systems (agency wide) through Axon with various expiration dates. We will have one contract near the end of 2026. Axon also raised the cost of their service. Elevator Maintenance (60125) from $4,000 to $5,000 ($1,000) Reason: After hours call outs and yearly maintenance Service Equipment Maintenance (60955) $2,000 to $7,000 ($5,000) Reason: Recommending an increase due to rising costs and inflation. 2025 cost was $5,722, 2024 was $40,231. This line is difficult to project based on jail maintenance on aging building.
Commodities	2027 Commodities budget has increased $44,500. The additional ask for these line items is as follows: Computer Supplies (70106) $0 to $5,000 ($5,000) Reason: Products needing replaced Operations and Maintenance Supplies (71055) - $135,000 to $140,000 ($5,000) The budget amount for this line item is currently $135,000. The expenditures for 2025 were $132,369, 2024 were $122,576, 2023 were $129,647 and $114,947 in 2022. Recommend increase to $140,000 due to inflation and age of facility and equipment. Communication Supplies and Equipment (71060) $10,000 to $20,000 ($10,000) Reason: The Correctional Facility has several older radios in use that do not meet current encryption standards and need to be replaced. 71065 Inmate/Client Supplies- $0 to $25,000 ($25,000) Reason: This line item was deleted for 2026, and we are asking it to be reinstated for 2027 with the new budgeted line item. Due to changes in federal regulations regarding commission from phone calls and video visitation, we will no longer be receiving this. This commission was exclusively used to purchase inmate supplies, haircuts, clothing/shoes if they had none or released in winter season but came in during the summer and products for indigent inmates Employee Recognition (79050) from $13,000 to $15,000 ($2,000) Reason: Recognition for staff on Law Enforcement and Corrections Officer weeks. Created new line item, Officer Equipment (79081) $3,000, which decreased Vehicle Equipment (79080) to $7,000 from $10,000
Capital Outlay	2027 Capital Outlay Equipment (81010) $12,000 from $10,000.

Budget Request

FUND: 100 General Fund **DEPT: 455 Sheriff** **ORG KEY: 10045540 Sheriff Jail**

TYPE	DESCRIPTION
	The Correctional Facility is requesting $110,000 to complete the body alarm project, a soft cell and to purchase additional medical monitors for booking. Received $100,000 one-time for 2026 Re-Est to complete the request. Body Alarm System $50,000 Reason: This is a body alarm system for civilian staff to utilize by pushing a button that automatically sends a distress call into central control. Currently there is $50,000 budgeted for this project in the Jail's Equipment Reserve, but an additional $50,000 will be necessary to complete it. This is the original system from 1998, and we can no longer service or find parts to fix it due to its age . Soft Cell- $30,000 Reason: The Correctional Facility needs a second soft specialty cell for inmates in crisis who are a danger to themselves. We use these for suicide watches and close observations. It is not uncommon to have more than one individual needing that cell at a time. Medical Monitors $32,000 Reason: Half of the cells in the Booking area of the Correctional Facility are outfitted with medical monitors that read vital signs of the person within the cell. These monitors assist corrections and medical staff in monitoring inmates who are higher risk due to drug and/or alcohol intoxication and unknown medical conditions. Providing the Correctional Facility these funds will outfit the remaining Booking cells with these monitors.
Transfers & Misc	92020 Transfers to Equipment Reserve Reason: The Operations Division is requesting a total of $179,000 for Information Technology Equipment. The information technology equipment is $179,000 and will be used to maintain the safety of our law enforcement, corrections and records management systems from cyber-attacks and to keep our current systems running effectively. Many of these systems are interconnected between divisions, dispatch and county first responder agencies and have safety sensitive software and equipment. Therefore, to maintain this security, the Sheriff's Office will, at the request of the Douglas County Board of County Commissioners, provide an itemized list for their review.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
43010	City of Lawrence	(800,000)	(800,000)	(800,000)	(500,000)	0%	(934,956)	(906,267)	(897,614)	(514,139)
43015	City of Baldwin	(1,000)	(1,000)	(2,500)	(2,500)	0%	(798)	(510)	(3,257)	(3,084)
43020	City of Eudora	(2,000)	(2,000)	(4,500)	(4,500)	0%	(2,660)	(10,292)	(9,256)	(6,325)
43060	Restitution Payments	(1,000)	(1,000)	(750)	(750)	0%	(3,946)	(840)	(721)	(3,324)
46030	Miscellaneous Reimbursements	(5,000)	(5,000)	(5,000)	(5,000)	0%	(2,197)	(2,840)	(60,947)	(5,017)
46040	State Reimbursements	(100,000)	(100,000)	(150,000)	(100,000)	0%	(337,089)	(335,635)	(404,516)	(567,561)

Budget Request

FUND: 100 General Fund   DEPT: 455 Sheriff   ORG KEY: 10045540 Sheriff Jail

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
49700	Federal Grants	0	0	(1,000)	(1,000)	0%	0	0	(605)	(7,706)
Revenues	**- Total**	**(909,000)**	**(909,000)**	**(963,750)**	**(613,750)**	**0%**	**(1,281,646)**	**(1,256,385)**	**(1,376,915)**	**(1,107,158)**
50521	Administrative Training Officr	0	0	0	0	0%	0	0	55,184	61,216
51012	Administrative Assistant II	59,834	59,834	59,834	0	0%	11,379	0	0	0
51030	Administrative Specialist I	143,024	143,024	143,024	77,189	85%	78,586	117,706	6,448	0
51035	Administrative Specialist II	200,966	200,966	200,966	189,459	6%	119,942	185,561	20,078	0
51080	Corrections Admin Coordinator	0	0	0	0	0%	0	0	93,975	92,291
51140	Inmate Services Clerk	0	0	0	0	0%	0	0	0	4,270
51155	Regd Offender Services Clerk	0	0	0	0	0%	0	0	43,933	50,249
51510	Cook	383,315	383,315	383,315	259,288	48%	202,518	309,486	239,961	269,271
51520	Food Services Supervisor	83,604	83,604	83,604	78,258	7%	51,139	79,176	68,130	63,417
52010	Correction Officer I	0	0	0	0	0%	0	0	(288)	609,496
52011	Correction Officer II	0	0	0	0	0%	0	0	0	244,414
52012	Correction Officer III	0	0	0	0	0%	0	0	0	692,769
52013	Correction Officer IV	0	0	0	0	0%	0	0	0	307,789
52014	Temp Correction Officer	31,965	31,965	31,965	49,677	(36%)	11,780	21,849	18,984	44,622
52015	Correction Officer	2,710,892	2,710,892	2,710,892	2,982,478	(9%)	1,693,105	3,034,652	2,951,997	275,374
52021	Master Corrections Officer	447,312	447,312	447,312	349,114	28%	287,552	450,380	303,030	0
52030	Corrections Program Coord	0	0	0	0	0%	0	0	45,896	46,955
52080	Case Manager	227,341	227,341	227,341	212,433	7%	138,774	212,792	184,286	145,513
55010	IT Support Specialist	30,343	30,343	30,343	28,430	7%	18,531	28,421	17,535	18,876
55069	IT Manager	73,947	73,947	73,947	55,390	34%	36,775	55,884	5,703	0
55070	IT Infrastructure Manager	0	0	0	0	0%	0	0	38,572	40,726
55080	IT Network Administrator	0	0	10,361	79,753	(100%)	31,818	79,784	59,926	55,063
55082	Network Administrator II	0	0	0	0	0%	0	0	57,188	60,364

Budget Request

FUND: 100 General Fund DEPT: 455 Sheriff ORG KEY: 10045540 Sheriff Jail

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
55085	IT Security Engineer	44,366	44,366	33,274	0	0%	12,134	0	0	0
55122	IT Analyst	0	0	24,388	64,536	(100%)	24,388	65,353	6,893	0
55142	IT Systems Administrator	119,300	119,300	100,389	0	0%	32,852	0	0	0
55650	Captain	301,632	301,632	301,632	265,865	13%	185,149	276,621	240,757	265,041
55805	Major	167,771	167,771	167,771	162,071	4%	103,096	159,899	152,916	150,758
57020	Deputy Sheriff	749,676	749,676	749,676	573,824	31%	585,820	613,713	636,635	665,954
57021	Deputy Sheriff PT	24,104	24,104	24,104	23,377	3%	6,753	0	0	0
57050	Lieutenant Deputy Sheriff	734,788	734,788	734,788	806,156	(9%)	493,100	820,575	811,896	763,142
57060	Lobby Officer	70,457	70,457	70,457	68,353	3%	33,400	51,834	44,171	42,044
57070	Master Deputy Sheriff	481,743	481,743	481,743	365,651	32%	314,632	451,365	438,340	291,122
57100	Sergeant Deputy Sheriff	528,013	528,013	528,013	493,436	7%	370,501	540,967	500,539	515,537
57626	Corrections Program Coord	66,628	66,628	66,628	62,327	7%	40,679	62,426	6,537	0
57720	Re-Entry Program Director	0	0	0	0	0%	0	0	75,434	79,445
57721	Reentry Program Manager	106,822	106,822	106,822	100,015	7%	65,230	99,700	10,166	0
57725	Re-Entry Clerk	0	0	0	0	0%	0	0	0	0
58030	Adjustment To Pay Plan	236,125	236,125	0	284,583	(17%)	0	0	0	0
58035	Longevity Pay	24,948	24,948	22,512	23,432	6%	0	0	0	0
58110	Holiday Pay	277,000	277,000	277,000	277,000	0%	0	0	0	0
58120	Incentive Pay	0	0	0	63,000	(100%)	0	0	0	0
58200	Merit Pay	62,383	62,383	0	236,277	(74%)	0	0	0	0
58250	Overtime	500,000	500,000	600,000	350,000	43%	587,574	808,418	890,376	1,005,461
58270	Temp Office Clerk	10,000	10,000	5,000	19,000	(47%)	0	0	0	6,512
Personnel	**- Total**	**8,898,299**	**8,898,299**	**8,697,101**	**8,600,372**	**3%**	**5,537,206**	**8,526,560**	**8,025,200**	**6,867,690**
60100	Travel (fkaTravel-Training-Ed)	8,000	8,000	5,000	5,000	60%	4,046	8,291	2,151	3,694
60105	Accomodations	15,000	15,000	15,000	15,000	0%	9,194	13,309	9,821	21,507

Budget Request

FUND: 100 General Fund DEPT: 455 Sheriff ORG KEY: 10045540 Sheriff Jail

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
60115	Meals	8,000	8,000	8,000	8,000	0%	7,114	9,157	10,610	9,341
60130	Prisoner Transport	50,000	50,000	30,000	30,000	67%	33,865	43,448	36,121	25,116
60135	Registration Fees	40,000	40,000	40,000	40,000	0%	17,049	28,953	11,676	12,931
60140	Training	0	0	0	0	0%	0	0	16,761	12,726
60220	Mobile Telephones	64,000	64,000	58,000	58,000	10%	32,035	52,758	38,892	28,405
60260	Cable	4,000	4,000	4,000	4,000	0%	3,191	2,672	1,306	2,559
60310	Legal Publications	500	500	500	500	0%	9,920	0	1,292	411
60320	Printing & Binding	4,000	4,000	4,000	4,000	0%	1,422	1,569	219	2,324
60405	Association Dues	4,000	4,000	3,000	3,000	33%	2,450	2,339	2,498	1,738
60410	Subscriptions	500	500	300	300	67%	141	377	200	90
60815	Equipment Rental	110,000	110,000	92,000	92,000	20%	94,850	91,756	103,122	97,622
60910	Buildings Maintenance	150,000	150,000	190,000	190,000	(21%)	197,891	181,368	131,193	108,448
60920	Computer Equipment Maintenance	0	0	0	0	0%	345	231	0	4,135
60925	Elevator Maintenance	5,000	5,000	4,000	4,000	25%	4,868	3,700	3,524	1,295
60949	Radio Maintenance	500	500	500	500	0%	0	0	500	0
60950	Service Equipment Maintenance	7,000	7,000	2,000	2,000	250%	6,054	5,723	40,232	1,288
60955	Software Maintenance	420,000	420,000	340,000	340,000	24%	113,077	204,630	252,929	155,983
60960	Uniform Maintenance	5,000	5,000	5,000	5,000	0%	107	444	922	1,180
60965	Vehicle Equip Install/Repairs	10,000	10,000	10,000	10,000	0%	8,920	19,385	6,033	50
60970	Vehicle Maintenance	3,000	3,000	3,000	3,000	0%	680	0	152	555
61035	Dietary Consulting Services	1,500	1,500	1,500	1,500	0%	0	0	1,250	0
61045	Inmate/Client Services	60,000	60,000	60,000	60,000	0%	24,028	41,799	20,676	10,945
61090	Pest Control	2,500	2,500	2,500	2,500	0%	539	1,237	2,188	1,114
61092	Physical Fitness Program	0	0	0	0	0%	0	0	0	2,843

Budget Request

FUND: 100 General Fund DEPT: 455 Sheriff ORG KEY: 10045540 Sheriff Jail

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
61100	Professional Services	50,000	50,000	45,000	45,000	11%	27,252	44,240	34,177	31,487
69015	Contract Labor	27,500	27,500	25,000	25,000	10%	34,835	25,719	14,164	22,188
69040	Medical Care-Prisoners	250,000	250,000	150,000	250,000	0%	45,914	51,833	188,469	51,265
69055	Other MiscellaneousContractual	0	0	0	0	0%	0	0	694	23
69060	Out-of-County Prisoner Care	350,000	350,000	350,000	350,000	0%	140,135	245,856	110,415	122,987
69070	Professional Medical Services	1,700,000	1,700,000	1,700,000	1,700,000	0%	1,012,753	1,530,769	1,398,996	1,129,257
69085	Recycling Services	4,000	4,000	4,000	4,000	0%	319	1,691	3,430	3,285
Contractual	**- Total**	**3,354,000**	**3,354,000**	**3,152,300**	**3,252,300**	**3%**	**1,832,997**	**2,613,254**	**2,444,611**	**1,866,792**
70106	Computer Supplies	5,000	5,000	0	0	0%	1,194	25,668	1,465	830
70107	Computer Software	7,000	7,000	14,500	14,500	(52%)	0	2,146	0	0
70125	Office Equipment/Furniture	15,000	15,000	15,000	15,000	0%	14,687	47,385	22,739	2,091
71005	Firearms/Ammunition	51,600	51,600	51,600	51,600	0%	8,066	23,208	31,240	37,356
71030	Food for Clients or Inmates	600,000	600,000	600,000	600,000	0%	368,235	492,556	482,902	463,124
71055	Operations & Maintenance Suppl	140,000	140,000	135,000	135,000	4%	69,325	133,028	122,576	133,365
71060	Communications Supplies/Equip	20,000	20,000	10,000	10,000	100%	2,426	367	50	467
71065	Inmate/Client Supplies	25,000	25,000	0	0	0%	15,346	1,808	33	6,677
71070	Small Tools & Equipment	25,000	25,000	25,000	25,000	0%	8,420	19,753	9,268	13,604
72010	Gasoline	2,000	2,000	2,000	2,000	0%	207	248	609	715
72025	Vehicle Parts	0	0	1,000	1,000	(100%)	(160)	0	0	0
72035	Vehicle Supplies	2,000	2,000	1,000	1,000	100%	459	563	177	0
79050	Employee Recogniton Costs	15,000	15,000	13,000	13,000	15%	6,443	15,949	6,604	2,695
79065	Jail Supplies	150,000	150,000	150,000	150,000	0%	64,786	133,722	93,068	114,474
79075	Medical Supplies & Equip	4,000	4,000	4,000	4,000	0%	1,319	3,658	1,950	3,135
79080	Vehicle Equipment	7,000	7,000	7,000	10,000	(30%)	1,526	40,178	4,765	8,076

Budget Request

FUND: 100 General Fund DEPT: 455 Sheriff ORG KEY: 10045540 Sheriff Jail

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
79081	Officer Equipment	3,000	3,000	3,000	0	0%	0	0	0	0
79100	Training Supplies	5,000	5,000	5,000	5,000	0%	3,276	13,366	3,182	1,921
79105	Uniforms & Personal Equip	65,000	65,000	65,000	65,000	0%	29,229	90,144	44,846	44,530
Commodities	**- Total**	**1,141,600**	**1,141,600**	**1,102,100**	**1,102,100**	**4%**	**594,784**	**1,043,748**	**825,474**	**833,061**
81000	Furniture & Equipment	0	0	0	0	0%	0	0	9,420	0
81010	Equipment	12,000	12,000	110,000	10,000	20%	7,536	49,999	112,315	42,135
Capital Outlay	**- Total**	**12,000**	**12,000**	**110,000**	**10,000**	**20%**	**7,536**	**49,999**	**121,735**	**42,135**
92020	Transfer to Equipment Reserve	179,000	179,000	270,275	270,275	(34%)	270,275	388,000	693,000	421,000
Transfers	**- Total**	**179,000**	**179,000**	**270,275**	**270,275**	**(34%)**	**270,275**	**388,000**	**693,000**	**421,000**
10045540 - Total		**12,675,899**	**12,675,899**	**12,368,026**	**12,621,297**	**0%**	**6,961,151**	**11,365,176**	**10,733,104**	**8,923,521**
455	**- Total**	**23,374,814**	**23,374,814**	**22,206,630**	**22,417,259**	**4%**	**13,051,218**	**21,037,681**	**19,231,673**	**16,491,034**

Budget Request

FUND: 100 General Fund **DEPT: 456 Criminal Justice Services/YS** **ORG KEY: 10045610 Criminal Justice Services Ops**

TYPE	DESCRIPTION
Department	CRIMINAL JUSTICE SERVICES The mission of Criminal Justice Services is to promote public safety, hold program participants accountable for their behavior, and improve their ability to live productively and responsibly in our community. Oversees programs for at risk youth and criminal justice involved adults that the County operates. The department's dedicated professionals work as a team promoting an environment where the focus is on what our program participants are doing right. We want program participants and their families to feel supported and realize their potential. We offer evidence-based programs and services. Our goal is to help our program participants live successfully in the community. CJS has worked in collaboration with many local organizations to ensure our clients success: Bert Nash Mental Health Center; The Lawrence, Baldwin and Eudora Public School Districts; The University of Kansas Department of Music, and Child Behavior Lab; DCCCA; RADAC Care Coordination; Center for Supportive Communities; O'Connell Children's Shelter; Mirror Inc., and the Lawrence Arts Center to name a few.
Revenue	43010 – City of Lawrence: No changes. This line item varies annually based on judicial use of house arrest and electronic monitoring. Costs increase when more individuals are ordered into these programs and decrease when utilization is lower. 44080 – Kansas Youth Advocacy Program (YAP): No changes. Line item scheduled to expire in FY2025 and will not be included in the FY2026 budget. 44081 – Kansas Vocational Training Scholarship Program: No Changes. Not a budgeted revenue item. Expenditures are reimbursed through the Regional Collaboration Grant and recorded as offsets to program expenses. 46025 – Reimbursements from Other Counties: Increased to $250,000.00 for FY27 based on projected revenue trends and prior years' reimbursement activity. FY26 was also increased to $300,000.00 to reflect the higher amount of revenue received during the current fiscal year. 46030 – Miscellaneous Reimbursements: No changes. 46040 – State Reimbursements: No changes. Prior reimbursements (notably in 2022) were associated with youth held in detention pending JCF placement, delayed due to COVID-19 restrictions. KDOC reimbursed detention costs at a rate of $120.00 per day.

Budget Request

FUND: 100 General Fund DEPT: 456 Criminal Justice Services/YS ORG KEY: 10045610 Criminal Justice Services Ops

TYPE	DESCRIPTION
	49150 – Other Miscellaneous Revenues: No changes.
Personnel	Additional increases reflect standard market adjustments and merit-based salary increases. On-call pay rates remain unchanged from the prior fiscal year.
Contractual	60835 – Housing Assistance Move to Operations Budget from Adult Services budget in 2027 to aligned better with use by Juvenile and Adult services. 60100 – Travel: No changes. Consolidated with Countywide travel beginning in FY2026. Reimbursement expenses hit this line item for the OJA Grant. 60230 – Postage: No changes. 60260 – Cable: No changes 60300 – Print and Publications: No changes 60405 – Association Dues: No changes 60806 – Building Rental: No changes. Costs remain fixed under a five-year agreement, with no adjustments to rent received. 60910 – Buildings Maintenance: No changes. FY2026 budget reflected a 36.25% increase driven by rising costs of maintenance supplies, fuel for service-related activities, and continued roof repairs pending full roof replacement.
Capital Outlay	81055 - Furniture - $15,000 Transferred to Equipment Reserve 2025 No changes.

Budget Request

FUND: 100 General Fund DEPT: 456 Criminal Justice Services/YS ORG KEY: 10045610 Criminal Justice Services Ops

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
43010	City of Lawrence	(50,000)	(50,000)	(50,000)	(50,000)	0%	(57,444)	(29,790)	(51,730)	(46,173)
44080	Kansas Youth Advocacy Program	0	0	0	0	0%	0	0	0	0
44081	Kansas Voc Train Schlrshp Pgm	(1,000)	(1,000)	(1,000)	(1,000)	0%	(1,300)	(2,034)	(3,039)	(1,499)
46025	Reimbs from Other Counties	(350,000)	(350,000)	(300,000)	(200,000)	0%	(275,789)	(511,156)	(245,266)	(428,347)
46030	Miscellaneous Reimbursements	(8,500)	(8,500)	(8,500)	(8,500)	0%	(16,165)	(28,140)	(9,707)	(2,623)
46040	State Reimbursements	0	0	0	0	0%	(27,263)	0	0	0
49150	Other Miscellaneous Revenues	(250)	(250)	(250)	(250)	0%	0	0	0	0
Revenues	**- Total**	**(409,750)**	**(409,750)**	**(359,750)**	**(259,750)**	**0%**	**(377,961)**	**(571,120)**	**(309,742)**	**(478,641)**
52040	CJS Operations Manager	132,337	132,337	132,337	127,807	4%	92,818	141,113	130,409	110,319
55730	Director of Crim Just Services	198,715	198,715	198,715	186,145	7%	121,364	185,505	173,697	155,402
57515	Admin Services Manager	107,929	107,929	107,929	100,746	7%	65,846	100,012	75,347	68,144
58030	Adjustment To Pay Plan	12,840	12,840	0	15,344	(16%)	0	0	0	0
58035	Longevity Pay	2,880	2,880	2,760	2,760	4%	0	0	0	0
58110	Holiday Pay	2,266	2,266	2,266	2,266	0%	0	0	0	0
58200	Merit Pay	3,410	3,410	0	12,901	(74%)	0	0	0	0
58240	On-Call Pay	2,765	2,765	2,765	2,765	0%	0	0	0	0
58250	Overtime	2,611	2,611	2,611	2,520	4%	639	861	1,179	1,185
Personnel	**- Total**	**465,753**	**465,753**	**449,383**	**453,254**	**3%**	**280,667**	**427,490**	**380,632**	**335,050**
60100	Travel (fkaTravel-Training-Ed)	0	0	0	0	0%	9,538	5,104	8,661	11,159
60230	Postage	800	800	450	800	0%	38	221	232	216
60260	Cable	1,800	1,800	1,800	1,800	0%	1,187	1,758	1,658	1,450
60300	Printing & Publications	2,650	2,650	2,200	2,650	0%	1,109	1,621	253	183
60405	Association Dues	2,900	2,900	2,300	2,900	0%	1,974	1,633	1,953	3,119
60806	PS Building Rental	138,230	138,230	138,230	138,230	0%	92,152	138,228	135,219	129,200
60835	Housing Assistance	55,000	55,000	25,000	0	0%	15,945	0	0	0

Budget Request

FUND: 100 General Fund DEPT: 456 Criminal Justice Services/YS ORG KEY: 10045610 Criminal Justice Services Ops

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
60910	Buildings Maintenance	75,000	75,000	75,000	75,000	0%	33,115	53,555	41,739	45,043
Contractual	**- Total**	**276,380**	**276,380**	**244,980**	**221,380**	**25%**	**155,059**	**202,121**	**189,714**	**190,369**
70130	Office Supplies	7,750	7,750	7,750	7,750	0%	2,506	6,080	6,777	6,519
71050	Maintenance Supplies	52,575	52,575	52,575	52,575	0%	21,599	38,356	42,322	49,163
79090	Client Supplies	0	0	0	0	0%	7,004	0	0	0
Commodities	**- Total**	**60,325**	**60,325**	**60,325**	**60,325**	**0%**	**31,109**	**44,436**	**49,100**	**55,682**
81005	Furniture	0	0	0	0	0%	0	4,261	2,332	277
Capital Outlay	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**4,261**	**2,332**	**277**
92020	Transfer to Equipment Reserve	15,000	15,000	15,000	15,000	0%	0	15,000	0	0
Transfers	**- Total**	**15,000**	**15,000**	**15,000**	**15,000**	**0%**	**0**	**15,000**	**0**	**0**
10045610 - Total		**407,708**	**407,708**	**409,938**	**490,209**	**(17%)**	**88,874**	**122,188**	**312,035**	**102,737**

Budget Request

FUND: 100 General Fund DEPT: 456 Criminal Justice Services/YS ORG KEY: 10045690 Youth Services CJS

TYPE	DESCRIPTION
Department	Juvenile Programs: JUVENILE INTAKE AND ASSESSMENT (Serves Children in Need of Care 0-18 YOA, Alleged Juvenile Offenders 10-18 YOA) Operated by CJS since July 2018- County and KDOC Grant Funded. IMMEDIATE INTERVENTION PROGRAM (Diversion) Est. July 2017-County and KDOC Grant Funded CONDITIONS OF RELEASE PROGRAM (Pretrial Supervision) Est. July 1997 (PRETRIAL) -County Funded CASE MANAGEMENT Est. July 1997- County and KDOC Grant Funded JUVENILE COMMUNITY CORRECTIONS (Intensive Supervised Probation, for Moderate to High-risk Youth) Est. July 1997 - County and KDOC Grant Funded DAY SCHOOL Est. APRIL 1998 - County and Unified School District 497 Funded JUVENILE DETENTION Est. 1995 - County Funded Juvenile Corrections Officers perform a variety of functions in addition to supervising youth incarcerated in the JDC: They complete all of the booking functions for all youth alleged to have committed a juvenile offense in Douglas County for the Douglas County Sheriff They monitor and supervise youth court ordered to attend Day school. (licensed for 40 students). Evening and Weekends: They complete Juvenile Intakes (for both juvenile offenders and children in need of care 0-18 YOA). They monitor all clients on electronic monitoring. They notify law enforcement when EM clients violate exclusion zones. They set up electronic monitoring client's equipment. They perform all of the drug testing for specialty court clients. TRUANCY PREVENTION & DIVERSION PROGRAM (Serves Truant and Pre-truant Youth Kindergarten thru 8th Grade) A collaboration between Douglas County Youth Services and the Center for Supportive Communities' CJS has collaborated on Truancy programs since 2006 - County and KDOC Grant Funded
Personnel	52010–52013 – Correction Officer I–IV: These line items are scheduled to expire in FY2030 and have been consolidated into line item 52015 as part of the Sheriff’s Office

Budget Request

FUND: 100 General Fund DEPT: 456 Criminal Justice Services/YS ORG KEY: 10045690 Youth Services CJS

TYPE	DESCRIPTION
	Public Safety Pay Study. Increases for Market Adjustments and Merit. On-Call Pay rate stayed the same as last year.
Contractual	61085 Medical Services Increase 11% (to $41,500): Includes $28,000 annually for services through LDCPH. + ARPN $60/HR ($2,000/yr estimate) On call services $68/hr. RN or $90/hr (estimated $2,000) APRN billed in 15 min increments. Additional $9,500 is budgeted to cover unreimbursed medical expenses (physician, dental, and vision-related emergency visits and supplies). These costs are partially offset through reimbursements from other counties and recorded under Miscellaneous Reimbursements (10045610). 61100 – Professional Services: Increased line item to $90,000 to cover translation services for Juveniles ($2,500) and remaining operational support for Truancy ($87,500) from the Commissioners contingency allocation for 2026 Re-estimate. Increased line to $152,500 to cover translation services for Juveniles ($2,500) and operational support for Truancy ($150,000) from the Commissioners contingency allocation for 2027. 61103 – Professional Services Youth Advocacy Program (YAP): No changes. Per KDOC processing changes implemented in February 2020, this line item is scheduled to expire in FY2025. 61104 – Professional Services Vocational Scholarship Program: No changes. Represents expenditures for the Vocational Training Scholarship Program. Costs are reimbursed through line item 44081 (Regional Collaboration/Reinvestment Grant funds) and are not considered a true budgeted expense but are tracked for accounting purposes. 69020 – Food Services: No changes. 69065 – Client Care: No changes.
Commodities	70130 - Office Supplies No changes. Nothing budgeted for this line item - office supplies come from operations or if covered by grant. 71030 - Food for Clients or inmates No changes.

Budget Request

FUND: 100 General Fund DEPT: 456 Criminal Justice Services/YS ORG KEY: 10045690 Youth Services CJS

TYPE	DESCRIPTION
	71075 - Supplies and Equipment No changes. Note* Purchases are typically made near the end of the fiscal year in bulk to reduce shipping costs. 71090 – Uniforms: No change. Note *Purchases are typically made near the end of the fiscal year in bulk to reduce shipping and embroidery costs. 79075 - Medical Supplies and Equipment No changes 79090 - Client Supplies No changes.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
52010	Correction Officer I	0	0	0	0	0%	0	0	0	200,055
52011	Correction Officer II	0	0	0	0	0%	0	0	0	232,692
52012	Correction Officer III	0	0	0	0	0%	0	0	0	147,515
52013	Correction Officer IV	0	0	0	0	0%	0	0	0	296,107
52015	Correction Officer	1,198,211	1,198,211	1,198,211	1,157,124	4%	805,929	1,217,008	1,143,229	96,452
52020	Corrections Officer Supervisor	272,150	272,150	272,150	258,223	5%	185,210	283,209	288,688	242,205
52075	Juvenile Services Officer	180,737	180,737	180,737	172,531	5%	115,241	176,031	166,492	146,214
55640	Asst Director Youth Services	145,575	145,575	145,575	141,191	3%	96,892	146,280	135,172	121,316
58030	Adjustment To Pay Plan	57,802	57,802	0	69,461	(17%)	0	0	0	0
58035	Longevity Pay	8,800	8,800	8,120	8,120	8%	0	0	0	0
58110	Holiday Pay	57,496	57,496	57,496	57,496	0%	0	0	0	0
58200	Merit Pay	13,940	13,940	0	55,639	(75%)	0	0	0	0
58240	On-Call Pay	3,465	3,465	3,465	3,465	0%	0	0	0	0
58250	Overtime	20,778	20,778	20,778	20,935	(1%)	10,900	18,084	15,064	8,216
Personnel	**- Total**	**1,958,954**	**1,958,954**	**1,886,532**	**1,944,185**	**1%**	**1,214,171**	**1,840,612**	**1,748,644**	**1,490,772**

Budget Request

FUND: 100 General Fund DEPT: 456 Criminal Justice Services/YS ORG KEY: 10045690 Youth Services CJS

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
61085	Medical Services	41,500	41,500	37,500	37,500	11%	20,737	35,117	13,768	12,475
61100	Professional Services	152,500	252,500	90,000	0	0%	3,856	0	0	15
61103	Prof Srv Youth Advocacy Progrm	0	0	0	0	0%	0	0	0	0
61104	Prof Srv Voc Scholarship Progr	1,000	1,000	1,000	1,000	0%	1,300	2,264	2,575	1,615
69020	Food Services	25,350	25,350	25,350	25,350	0%	6,555	10,411	23,195	12,453
69065	Client Care	1,320	1,320	1,320	1,320	0%	594	980	342	552
Contractual	**- Total**	**221,670**	**321,670**	**155,170**	**65,170**	**240%**	**33,042**	**48,772**	**39,880**	**27,110**
70130	Office Supplies	0	0	0	0	0%	0	0	0	0
71030	Food for Clients or Inmates	14,000	14,000	14,000	14,000	0%	7,050	10,768	8,044	8,330
71075	Supplies & Equipment	10,800	10,800	10,800	10,800	0%	2,354	10,846	7,142	2,917
71090	Uniforms	4,000	4,000	4,000	4,000	0%	335	3,349	2,475	1,455
79075	Medical Supplies & Equip	1,920	1,920	1,920	1,920	0%	1,279	3,036	1,112	2,885
79090	Client Supplies	13,400	13,400	13,400	13,400	0%	6,662	12,758	7,581	9,750
Commodities	**- Total**	**44,120**	**44,120**	**44,120**	**44,120**	**0%**	**17,681**	**40,756**	**26,355**	**25,338**
10045690 - Total		**2,224,744**	**2,324,744**	**2,085,822**	**2,053,475**	**8%**	**1,264,894**	**1,930,140**	**1,814,879**	**1,543,220**

Budget Request

FUND: 100 General Fund DEPT: 456 Criminal Justice Services/YS ORG KEY: 10045695 Adult Services CJS

TYPE	DESCRIPTION
Department	Adult Programs: PRETRIAL RELEASE SUPERVISION EST. 2017 - County Funded ENHANCED DIVERSION EST. 2019 - County Funded. An adult Diversion option for high needs adult clients offered Enhanced Diversion by the Douglas County District Attorney. BEHAVIORAL HEALTH COURT EST. 2017- County Funded. The Douglas County Behavioral Health Court is a diversion program that was established to more effectively address the needs of program participants with serious mental illness who cycle through the court, detention, and mental health systems. DRUG COURT EST. 2020 - County Funded. Drug Court is a Post Plea Presentence Program that was established to provide accountability and alternatives to incarceration for those with substance use disorders, and help reduce recidivism of program participants, by offering community treatment and a Therapeutic Court Setting. HOUSE ARREST PROGRAM EST. OCT 2017 - County Funded. The House Arrest program monitors clients assigned to Global Position Monitoring (GPS); Clients assigned to House Arrest, and Clients assigned to Soberlink Monitoring (Alcohol Breath Testing) by the Lawrence Municipal and District Court. COMMUNITY SERVICE WORK PROGRAM EST. 1982 - County and City of Lawrence Funded. The department facilitates all Community Service hours ordered by the Lawrence Municipal and District Court. ADULT COMMUNITY CORRECTIONS EST. 1987 - County and KDOC Grant Funded. The department supervises high and moderate risk clients assigned to Intensive Supervised Probation by the 7th Judicial District Court, clients who are Interstate Compact transfers Into Douglas County Kansas, and Courtesy Supervision Cases (The client resides in Douglas County and their court cases originate from another jurisdiction in Kansas).
Personnel	Increases for Market Adjustments and Merit. No On-Call Pay for Adult Services
Contractual	60835 – Housing Assistance Move to Operations Budget from Adult Services budget in 2027 to aligned better with use by Juvenile and Adult services. -Increased 35% ($54,000) due to projected growth in client need. Funds support expenses such as medication, housing assistance, employment-related tools, and treatment services not covered by BNC/DCCCA contracts, as well as other barriers to client success. Estimate based on approximately 58 clients annually at an average of $600 per client. Additional Truancy K-8 barrier reduction

Budget Request

FUND: 100 General Fund DEPT: 456 Criminal Justice Services/YS ORG KEY: 10045695 Adult Services CJS

TYPE	DESCRIPTION
	61100 Professional Services No changes to amount. Purpose changed for Specialty Courts adopting LS-CM risk assessment tool and Carey Guides. 61505 EMD No changes. 61525 Urinalysis No changes.
Commodities	71075 – Supplies & Equipment: No change. 71090 – Uniforms: No change. 79090 – Client Supplies: Decreased 8% ($39,000) decrease due to inventory carryover of drug testing supplies and continued coverage of certain safety products through grants. Includes client incentives and supplies such as UA test cups, sweat patch kits, and related items. Also supports BHC incentives and Drug Court needs, including UA supplies, sweat patch kits, monthly incentives, and graduation supplies. Includes costs not fully covered by grant reimbursements (e.g., CC Grant). UA supplies reduced purchasing needs earlier in the fiscal year resulted from bulk purchasing at a discounted rate at the end of the prior year; additional orders resumed in April 2026, again at a discounted bulk rate.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
51240	Records Assistant	24,419	24,419	24,419	22,916	7%	14,924	22,812	23,938	18,171
52025	Adult Services Supervisor	94,148	94,148	94,148	94,148	0%	0	83,454	87,817	76,978
52065	Adult Services Officer I	668,118	668,118	668,118	579,932	15%	411,354	623,887	574,974	448,164
52066	Adult Services Officer II	83,520	83,520	83,520	77,005	8%	50,861	76,600	71,906	62,029
55640	Asst Director Youth Services	106,885	106,885	106,885	141,191	(24%)	70,525	174,975	134,613	122,521
58030	Adjustment To Pay Plan	31,266	31,266	0	39,722	(21%)	0	0	0	0
58035	Longevity Pay	3,640	3,640	3,120	4,400	(17%)	0	0	0	0
58200	Merit Pay	7,598	7,598	0	31,952	(76%)	0	0	0	0

Budget Request

FUND: 100 General Fund DEPT: 456 Criminal Justice Services/YS ORG KEY: 10045695 Adult Services CJS

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
58240	On-Call Pay	0	0	0	0	0%	0	0	0	0
58250	Overtime	5,240	5,240	5,240	5,225	0%	1,379	3,452	4,200	2,833
Personnel	**- Total**	**1,024,834**	**1,024,834**	**985,450**	**996,491**	**3%**	**549,043**	**985,181**	**897,449**	**730,696**
60835	Housing Assistance	0	0	15,000	40,000	(100%)	15,367	26,530	27,523	19,218
61100	Professional Services	27,990	27,990	27,990	27,990	0%	4,243	12,746	5,261	2,250
61505	Contracted EMD Services	150,000	150,000	150,000	150,000	0%	57,551	81,705	102,838	102,126
61525	Urinalysis	27,500	27,500	27,500	27,500	0%	6,344	11,016	17,652	19,240
Contractual	**- Total**	**205,490**	**205,490**	**220,490**	**245,490**	**(16%)**	**83,506**	**131,997**	**153,274**	**142,834**
71075	Supplies & Equipment	4,100	4,100	4,100	4,100	0%	1,121	4,567	0	401
71090	Uniforms	3,200	3,200	3,200	3,200	0%	135	2,513	2,075	266
79090	Client Supplies	39,000	39,000	42,360	42,360	(8%)	15,915	25,806	21,273	24,443
Commodities	**- Total**	**46,300**	**46,300**	**49,660**	**49,660**	**(7%)**	**17,171**	**32,887**	**23,348**	**25,109**
91020	DCCCA	0	0	0	0	0%	0	0	181,039	235,389
91021	Court Alternatives	0	0	0	0	0%	0	0	0	0
91030	Bert Nash Comm Mental Hlth Ctr	0	0	0	0	0%	0	0	268,696	218,696
Agency Appropriations	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**449,735**	**454,085**
10045695 - Total		**1,276,624**	**1,276,624**	**1,255,600**	**1,291,641**	**(1%)**	**649,719**	**1,150,065**	**1,523,806**	**1,352,724**
456 - Total		**3,909,076**	**4,009,076**	**3,751,360**	**3,835,325**	**2%**	**2,003,488**	**3,202,393**	**3,650,720**	**2,998,681**

Budget Request

FUND: 100 General Fund DEPT: 502 Fleet Operations ORG KEY: 10050200 Fleet Operations

TYPE	DESCRIPTION
Department	The Fleet Maintenance group within Public Works provides maintenance services for all county owned vehicles and equipment, including Sheriff patrol vehicles. In 2025, Fleet began providing maintenance for seven Senior Resource Center transport vehicles. Fleet also provides reimbursable vehicle service for Consolidated Fire District #1. Fleet Mechanics service passenger vehicles, heavy trucks, construction equipment, snow removal equipment, tractors, implements and attachments. Fleet Mechanics provide 24-hour service during snow events and emergencies. Service capabilities include routine maintenance, tire replacement, minor repairs and specialized equipment installation. Major repairs are sent to commercial shops and managed by fleet personnel.
Revenue	Line 46030 reports reimbursements received from CFD#1 for service and repair of their equipment.
Personnel	8 full-time positions are funded within Fleet Operations, General Fund 100-502: 1 Superintendent 1 Lead Mechanic 2 Mechanic II 2 Mechanic I 1 Inventory/Parts Technician 1 Administrative Specialist II 2 temporary positions The 2027 budget request includes these personnel changes: Funding for the existing Administrative Specialist II (51035) has been moved from Fund 201-501 to Fund 100-502 (fleet) to reflect assigned duties. One existing Mechanic I position (55510) has been promoted to Mechanic II (55511).
Contractual	Line 60945 provides funding for major repairs completed by professional service shops. The 2027 budget request increases this line from $160,000 to $170,000 to cover increasing costs. This increase also includes moving Line 60949 Radio Maintenance ($1,800) from Fund 201-501 to the Fleet budget.
Commodities	The Fleet Maintenance budget provides funding for maintenance parts, tires, gasoline, and diesel for all county departments and CFD#1. Sheriff's patrol vehicles and Public Works snow removal operations are the biggest fuel users. The county maintains a partnership with KDOT for fuel supply. The fuel tanks are located on KDOT property across the street from Public Works. Prior year gasoline (72010) and diesel (72005) expenditures have been well below budgeted amounts, however 2026 fuel prices have increased significantly. No increases are proposed for the 2027 budget, based on an assumption that budgeted funds will be adequate.

Budget Request

FUND: 100 General Fund DEPT: 502 Fleet Operations ORG KEY: 10050200 Fleet Operations

TYPE	DESCRIPTION
	The 2027 budget request increases Line 71025 by $15,000 in response to expenditure history and price increases.
Transfers & Misc	The transfer to equipment reserve (92020) provides funding for anticipated replacement of large shop machinery. The large in-ground cylinder lifts are expected to require service or replacement within a few years.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
46030	Miscellaneous Reimbursements	(110,000)	(110,000)	(110,000)	(85,000)	0%	(96,373)	(127,704)	(112,130)	(110,917)
Revenues	**- Total**	**(110,000)**	**(110,000)**	**(110,000)**	**(85,000)**	**0%**	**(96,373)**	**(127,704)**	**(112,130)**	**(110,917)**
51035	Administrative Specialist II	55,269	55,269	55,269	0	0%	33,849	0	0	0
55501	Inventory/Parts Technician	59,529	59,529	59,529	55,729	7%	36,598	55,443	48,002	4,636
55510	Mechanic I	120,937	120,937	136,320	170,861	(29%)	90,864	173,349	159,868	185,014
55511	Mechanic II	137,495	137,495	121,344	68,048	102%	70,411	69,345	9,628	0
55515	Mechanic Lead	74,813	74,813	74,813	69,802	7%	47,156	70,637	63,780	62,091
55520	Fleet Mechanic Supervisor	0	0	0	0	0%	0	0	63,277	74,373
57731	Public Works Superintendent	92,979	92,979	92,979	86,736	7%	58,106	87,824	5,435	0
58030	Adjustment To Pay Plan	15,694	15,694	0	17,596	(11%)	0	0	0	0
58035	Longevity Pay	520	520	240	240	117%	0	0	0	0
58080	Employee Uniform Allowance	1,400	1,400	1,400	1,400	0%	0	0	0	0
58200	Merit Pay	4,201	4,201	0	14,063	(70%)	0	0	0	0
58240	On-Call Pay	7,000	7,000	7,000	6,000	17%	0	0	0	0
58250	Overtime	12,000	12,000	12,000	12,000	0%	5,975	3,754	5,993	2,637
58275	Temp Labor	30,000	30,000	30,000	30,000	0%	24,529	20,129	0	0
Personnel	**- Total**	**611,837**	**611,837**	**590,894**	**532,475**	**15%**	**367,488**	**480,482**	**355,983**	**328,751**
60100	Travel (fkaTravel-Training-Ed)	5,000	5,000	5,000	5,000	0%	86	999	1,770	3,836
60945	Mach & Equip Maintenance	170,000	170,000	170,000	160,000	6%	110,055	174,802	171,879	102,621
60960	Uniform Maintenance	2,000	2,000	2,000	2,000	0%	1,438	2,253	2,299	1,513
61410	Hazardous Waste Contract Svcs	2,000	2,000	2,000	2,000	0%	1,120	1,944	2,160	1,484

Budget Request

FUND: 100 General Fund   DEPT: 502 Fleet Operations   ORG KEY: 10050200 Fleet Operations

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
69090	Reproduction Service	1,400	1,400	1,400	1,400	0%	0	1,417	730	1,424
Contractual	**- Total**	**180,400**	**180,400**	**180,400**	**170,400**	**6%**	**112,699**	**181,414**	**178,838**	**110,877**
71025	Equip Parts & Supplies	315,000	315,000	315,000	300,000	5%	258,218	346,564	289,169	245,943
71055	Operations & Maintenance Suppl	50,000	50,000	50,000	50,000	0%	25,947	30,934	39,980	19,993
72005	Diesel	275,000	275,000	275,000	275,000	0%	140,358	159,233	175,822	192,073
72010	Gasoline	380,000	380,000	380,000	380,000	0%	270,470	272,257	297,507	334,050
72015	Misc Fluids	15,000	15,000	15,000	15,000	0%	10,408	16,078	14,329	12,114
72020	Oil & Grease	30,000	30,000	30,000	30,000	0%	13,762	18,397	10,822	16,285
72030	Tire & Tubes	130,000	130,000	130,000	130,000	0%	75,846	121,365	137,188	104,860
79095	Safety Award	0	0	0	0	0%	0	0	0	0
Commodities	**- Total**	**1,195,000**	**1,195,000**	**1,195,000**	**1,180,000**	**1%**	**795,010**	**964,828**	**964,817**	**925,318**
83000	Service Equipment	0	0	0	0	0%	0	21,323	19,036	16,000
Capital Outlay	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**21,323**	**19,036**	**16,000**
92020	Transfer to Equipment Reserve	30,000	30,000	30,000	30,000	0%	0	30,000	30,000	30,000
Transfers	**- Total**	**30,000**	**30,000**	**30,000**	**30,000**	**0%**	**0**	**30,000**	**30,000**	**30,000**
10050200 - Total		**1,907,237**	**1,907,237**	**1,886,294**	**1,827,875**	**4%**	**1,178,824**	**1,550,343**	**1,436,544**	**1,300,028**
502	**- Total**	**1,907,237**	**1,907,237**	**1,886,294**	**1,827,875**	**4%**	**1,178,824**	**1,550,343**	**1,436,544**	**1,300,028**

Budget Request

FUND: 100 General Fund **DEPT: 503 Parks & Vegetation** **ORG KEY: 10050300 Parks & Vegetation**

TYPE	DESCRIPTION
Department	The Parks and Vegetation crew (within the Public Works Department) is responsible for: Roadside mowing along 220 miles of county-maintained roadways, Maintenance of county park facilities, including Lone Star Park and Wells Overlook Park, Enforcement of the state noxious weed law and sale of herbicides to landowners, and Snow and ice removal operations, in combination with other Public Works crews.
Revenue	The State Noxious Weed Law requires the county to sell herbicides at a reduced cost to landowners to treat noxious weeds. Payments are reported under Sale of Commodities in the General Fund. The Parks and Vegetation crew provides herbicide application services to townships, KDOT and the USACE to address noxious weeds on their properties. Reimbursements are reported under the General Fund.
Personnel	7 full-time positions are funded within Parks and Vegetation, General Fund 100-503: 1 Superintendent 1 Equipment Operator Lead 1 Vegetation Control Specialist 4 Vegetation Control Workers 2 temporary seasonal positions The 2027 budget shows one existing Equipment Operator III position (54002) promoted to the newly created Equipment Operator Lead position (54023).
Contractual	Line 69035 - Douglas County employs a seasonal Camp Host to manage campground use at Lone Star Park.
Commodities	Herbicides (Line 74015) are used to treat noxious weeds on county roads and properties, and also on KDOT, township and USACE properties. Herbicides are also sold to landowners for noxious weed treatment. The adopted Vegetation Management Plan provides a summary of Public Works Department herbicide use. Line 74015 has been increased to $160,00 to reflect increasing herbicide sales to landowners.
Transfers & Misc	The transfer to equipment reserve (92020) provides funding for scheduled replacement of mowing tractors, pickups, and other equipment.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
54023	Equipment Operator Lead	91,601	91,601	91,601	0	0%	57,851	39,935	0	0
54060	Vegetation Control Specialist	77,047	77,047	77,047	152,069	(49%)	47,813	118,343	144,064	132,858

Budget Request

FUND: 100 General Fund DEPT: 503 Parks & Vegetation ORG KEY: 10050300 Parks & Vegetation

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
54070	Vegetation Control Worker	254,465	254,465	254,465	237,761	7%	162,468	246,480	189,160	168,110
57710	Park Maintenance Supervisor	0	0	0	0	0%	0	0	78,632	81,505
57731	Public Works Superintendent	112,752	112,752	112,752	105,089	7%	71,568	112,326	0	0
58030	Adjustment To Pay Plan	12,987	12,987	0	19,302	(33%)	0	0	0	0
58035	Longevity Pay	2,480	2,480	2,280	2,280	9%	0	0	0	0
58080	Employee Uniform Allowance	2,200	2,200	2,200	2,200	0%	0	0	0	0
58200	Merit Pay	4,138	4,138	0	15,427	(73%)	0	0	0	0
58240	On-Call Pay	14,500	14,500	14,500	14,500	0%	0	0	0	0
58250	Overtime	18,000	18,000	18,000	16,000	13%	15,056	15,832	13,252	8,815
58275	Temp Labor	30,000	30,000	30,000	30,000	0%	21,624	27,820	30,894	18,572
Personnel	**- Total**	**620,170**	**620,170**	**602,845**	**594,628**	**4%**	**376,379**	**560,736**	**456,002**	**409,860**
60300	Printing & Publications	2,000	2,000	2,000	2,000	0%	327	2,657	127	402
60405	Association Dues	1,500	1,500	1,500	1,500	0%	960	1,335	2,095	1,818
60610	Electric	12,000	12,000	12,000	11,000	9%	7,946	13,121	9,975	10,323
60630	Water Trash Sewer	11,000	11,000	11,000	10,000	10%	7,115	10,822	9,140	8,662
60910	Buildings Maintenance	0	0	0	0	0%	0	3,699	1,201	1,034
60960	Uniform Maintenance	2,500	2,500	2,500	2,500	0%	739	1,198	1,522	1,911
69035	Lone Star\Camp Hosts	10,000	10,000	10,000	9,000	11%	7,300	9,234	9,192	8,681
Contractual	**- Total**	**39,000**	**39,000**	**39,000**	**36,000**	**8%**	**24,387**	**42,065**	**33,251**	**32,831**
71055	Operations & Maintenance Suppl	28,500	28,500	28,500	28,500	0%	11,540	23,961	26,911	22,349
74015	Herbicide	160,000	160,000	160,000	140,000	14%	145,196	142,686	149,067	129,863
74030	Vegetation Commodities	15,000	15,000	15,000	15,000	0%	0	14,840	11,926	14,335
75030	Aggregate	8,000	8,000	8,000	8,000	0%	0	7,259	7,005	7,894
79095	Safety Award	0	0	0	0	0%	0	0	0	0
Commodities	**- Total**	**211,500**	**211,500**	**211,500**	**191,500**	**10%**	**156,736**	**188,746**	**194,908**	**174,441**

Budget Request

FUND: 100 General Fund DEPT: 503 Parks & Vegetation ORG KEY: 10050300 Parks & Vegetation

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
92020	Transfer to Equipment Reserve	95,000	95,000	95,000	95,000	0%	0	95,000	95,000	95,000
Transfers - Total		**95,000**	**95,000**	**95,000**	**95,000**	**0%**	**0**	**95,000**	**95,000**	**95,000**
10050300 - Total		**965,670**	**965,670**	**948,345**	**917,128**	**5%**	**557,502**	**886,546**	**779,161**	**712,132**
503 - Total		**965,670**	**965,670**	**948,345**	**917,128**	**5%**	**557,502**	**886,546**	**779,161**	**712,132**
100 - Total		**0**	**0**	**(23,585,422)**	**0**	**0%**	**(61,311,726)**	**(25,666,810)**	**(22,024,256)**	**(21,845,539)**

Budget Request

FUND: 201 Road and Bridge DEPT: 000 NA ORG KEY: 20100000 Road & Bridge

TYPE	DESCRIPTION
Department	Funding is essential to deliver the full range of Public Works services, including engineering design, plan review, construction inspection, surveying, and permit processing, as well as road and bridge maintenance, grading, and snow and ice removal performed by the Operations Division. Although fleet maintenance and the Parks and Vegetation Division, responsible for noxious weed control, chemical sales, roadside mowing, and park upkeep, are budgeted separately in the General Fund, these functions collectively rely on stable funding to maintain safe transportation infrastructure and quality public spaces throughout the County. K.S.A. 68-5,101
Revenue	Fund Balance Carryover of unspent funds from the previous year. Ad Valorem Tax Property-based tax revenue generated from the mill levy, calculated using the budget and assessed valuation. Includes real estate, personal property, and state-assessed public utility taxes. Delinquent Tax Taxes on real estate, personal property, and public utilities paid after their due dates. Fees and Interest on Delinquent Taxes Charges and interest assessed on late payments of Ad Valorem taxes, back taxes, sheriff warrants, and motor vehicle taxes. Motor Vehicle Tax Assessed at 20% of a vehicle's value for vehicles registered in Douglas County. All taxpayers are subject to the same average levy as defined in K.S.A. 79-5105(c)(3). Recreational Vehicle Tax Assessed on motor homes using a flat rate based on vehicle age plus an additional amount based on weight. Reimbursements Repayment of amounts previously remitted by the County. Special City/County Highway Fund Revenue from the Special City/County Highway Fund reflects the County's share of state motor fuel taxes distributed by the state, dedicated to road and bridge maintenance and improvement.

Budget Request

FUND: 201 Road and Bridge DEPT: 000 NA ORG KEY: 20100000 Road & Bridge

TYPE	DESCRIPTION
	Sale of Commodities Revenue from the sale of commodities reflects user fees collected for the purchase of dust palliative and other materials. Public Works Fees User fees charged for road maps, entrance permits, oversize permits, labor and equipment.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
31000	Fund Balance	(2,966,510)	(2,966,510)	(2,865,092)	(2,303,169)	0%	(2,865,092)	(2,674,949)	(2,608,175)	(2,363,942)
40100	AdValorem Tax	(5,296,588)	(5,296,588)	0	(5,971,753)	0%	0	0	0	0
40105	Real Estate Tax	0	0	(5,519,375)	0	0%	(5,252,436)	(4,715,182)	(4,679,342)	(4,199,880)
40110	Personal Property Tax	0	0	(45,845)	0	0%	(42,915)	(44,512)	(47,701)	(45,437)
40115	Public Utility Tax	0	0	(501,760)	0	0%	(501,758)	(429,585)	(472,340)	(343,002)
40135	Delinquent Tax	0	0	0	(30,000)	0%	0	0	0	0
40140	Delinquent Real Estate Tax	(46,000)	(46,000)	(46,010)	0	0%	(36,425)	(53,196)	(42,854)	(42,391)
40145	Delinquent Personal Prprty Tax	(1,150)	(1,150)	(1,150)	0	0%	(604)	(1,142)	(1,216)	(858)
40150	Delinquent State Assessed Tax	0	0	0	0	0%	0	0	0	0
40205	Big Truck Tax	(2,161)	(2,161)	(2,213)	(2,150)	0%	(1,886)	(2,202)	(2,234)	(2,317)
40210	Commercial Motor Vehicle Tax	(8,200)	(8,200)	(8,162)	(7,900)	0%	(7,425)	(8,029)	(7,788)	(8,052)
40215	Delinquent Big Truck Tax	(60)	(60)	(75)	0	0%	(100)	(78)	(101)	(36)
40220	Recreational Vehicle Tax	(3,422)	(3,422)	(3,364)	(3,145)	0%	(1,689)	(3,358)	(3,248)	(3,317)
40225	Vehicle Rental Excise tax	(3,800)	(3,800)	(3,813)	(3,600)	0%	(2,118)	(4,239)	(4,281)	(3,986)
40230	Motor Vehicle Tax	(404,330)	(404,330)	(367,348)	(359,250)	0%	(201,214)	(384,226)	(362,304)	(359,335)
40235	Watercraft Tax	0	0	(3,467)	(3,515)	0%	(3,126)	(4,092)	(4,124)	(2,984)
40240	Delinquent Watercraft Tax	0	0	(147)	0	0%	(174)	(203)	(192)	(196)
42450	Public Works Fees	(5,000)	(5,000)	(5,262)	(5,000)	0%	(5,142)	(3,588)	(9,861)	(2,420)
44060	Sp City/County Highway	(2,166,534)	(2,166,534)	(2,165,392)	(1,800,000)	0%	(1,467,812)	(1,875,951)	(1,863,814)	(1,900,277)

Budget Request

FUND: 201 Road and Bridge DEPT: 000 NA ORG KEY: 20100000 Road & Bridge

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
45006	Sale of Commodities	(200,000)	(200,000)	(200,000)	(180,000)	0%	(199,395)	(183,696)	(167,563)	(137,757)
46015	Hesper Maintenance Reimb	0	0	0	0	0%	0	0	0	0
46030	Miscellaneous Reimbursements	(5,000)	(5,000)	(5,000)	(10,000)	0%	(128)	(4,616)	(19,290)	(39,145)
49000	Miscellaneous Revenues	(3,500)	(3,500)	(3,481)	(5,000)	0%	(2,752)	(1,966)	(2,379)	(3,726)
49700	Federal Grants	0	0	0	0	0%	0	0	0	0
Revenues - Total		**(11,112,255)**	**(11,112,255)**	**(11,746,956)**	**(10,684,482)**	**0%**	**(10,592,192)**	**(10,394,810)**	**(10,298,807)**	**(9,459,057)**
90999	Expenses Amended Budget Only	0	0	0	0	0%	0	0	0	0
Miscellaneous Expenditures - Total		**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
20100000 - Total		**(11,112,255)**	**(11,112,255)**	**(11,746,956)**	**(10,684,482)**	**0%**	**(10,592,192)**	**(10,394,810)**	**(10,298,807)**	**(9,459,057)**
000 - Total		**(11,112,255)**	**(11,112,255)**	**(11,746,956)**	**(10,684,482)**	**0%**	**(10,592,192)**	**(10,394,810)**	**(10,298,807)**	**(9,459,057)**

Budget Request

FUND: 201 Road and Bridge **DEPT: 501 Public Works** **ORG KEY: 20150100 Public Works**

TYPE	DESCRIPTION
Department	Road and Bridge Fund 201-501 is the primary budget fund for the Public Works Department. The Road and Bridge Fund supports these responsibilities: Maintenance of 220 miles of rural roads, including pavement maintenance, traffic signs, and snow removal Maintenance of 161 bridges and 1,108 culverts Design of road and bridge capital improvements Administration of survey records and standards Technical assistance for township road operations Transportation planning and project coordination with state and city agencies Support for emergency operations Public Works Operations are also supported by these budgeted funds: Fleet Operations, General Fund 100-502 Parks and Vegetation, General Fund 100-503 Additional Public Works expenditures are planned and supported within these funds: Capital Improvement Fund 450 Equipment Reserve Fund 602 Special Highway Improvement Fund 601 Special Parks and Recreation Fund 224 Additional information is available in the department overview presented to the BOCC on May 14, 2025.
Personnel	The Public Works Department employs 58 full-time employees, and seven temporary employees. 43 full-time positions are funded within Road and Bridge Fund 201-501: 5 - Management team 3 - Administration 5 - County Surveyor 6 - Engineering and inspections 8 - Paved road crew 6 - Gravel road crew 6 - Bridge crew 4 - Sign crew The Equipment Operator I (54020) is an entry level position used to place new employees. Employees are typically promoted to Equipment Operator II when they obtain a Commercial Driver's License and adequate training.

Budget Request

FUND: 201 Road and Bridge DEPT: 501 Public Works ORG KEY: 20150100 Public Works

TYPE	DESCRIPTION
	The 2027 budget request includes these personnel changes: Funding for one existing Administrative Assistant II (51012) has been moved from Fund 201-501 to Fund 100-502 (fleet) to reflect assigned duties. Funding for the vacant Deputy Director (55745) has been reassigned to a vacant Civil Engineer III (53512) to be filled in late 2026 or early 2027. Funding for one existing Engineering Technician (53571) has been reassigned to Senior Engineering Technician (53572) based on an anticipated promotion. Four existing Equipment Operator III positions (54002) have been promoted to the newly created Equipment Operator Lead position (54023).
Contractual	Line 60100 (travel) has been increased $5,000 to reflect increased need for personnel training. Line 60949 (Radio Maintenance $1,800) has been moved from Fund 201-501 to Fund 100-502 (fleet). These expenses apply to county maintained vehicles. Line 61100 was increased to $120,000 in 2026 in anticipation of new national bridge inspection requirements. The budget request for 2027 has been reduced to $100,000. This line provides funding for engineering services including materials testing, Lone Star Dam safety inspections, bridge inspections, and other minor contracted services. No change is proposed in line 61420 (Road Maintenance Contracts). This line was increased to $1.7 million in the 2026 budget. Background information is available in the pavement management overview presented to the BOCC on Jun 18, 2025.
Commodities	Line 75005 provides funding for asphalt patches and overlays placed by Public Works staff. Line 75020 provides $330,000 for rock road dust control. Revenue line 45006 includes approximately $160,000 in dust control fees collected from landowners on township-maintained roads. The county funds the remaining $170,000 on county maintained roads. Line 75035 Salt, and Line 75040 Sand, are used to replenish stockpiles for snow and ice removal. Expenditures fluctuate year to year based on the severity of winter storm events.
Transfers & Misc	This budget includes a non-appropriated balance authorized by K.S.A. 79-2927. This balance is restricted to no more than 5% of the total expenditures within the fund. The Cash Basis Reserve represents the budgeted carryover from the proposed budget year into the following fiscal year. To promote responsible financial planning, the recommended minimum level for the Cash Basis Reserve is set at 20% of total expenditures. This amount is in addition to the non-appropriated balance, which is itself limited to 5% of expenditures makes up the total fund balance carried into the new budget year.

Budget Request

FUND: 201 Road and Bridge **DEPT: 501 Public Works** **ORG KEY: 20150100 Public Works**

TYPE	DESCRIPTION
	The county's fiscal year runs from January 1 through December 31. Finance staff have established year-end procedures designed to ensure that all expenditures are properly managed and accounted for in accordance with Government Auditing Standards. It is the policy of the county to maintain a sufficient budgetary fund balance in all budgeted funds. A strong fund balance is essential for ensuring the county's ability to meet both anticipated and unforeseen financial obligations, including those that may arise from natural disasters or economic downturns. The 2027 budget request maintains a $675,000 transfer to equipment reserve funds. This fund provides sustained funding for heavy equipment, heavy trucks and personal vehicles necessary for Road and Bridge Operations. The department maintains an ongoing inventory replacement schedule for all equipment to minimize breakdowns and high maintenance costs.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
50105	Accounting Officer	0	0	0	0	0%	0	0	61,369	65,354
50121	Account Technician	72,307	72,307	72,307	68,800	5%	50,792	69,335	6,640	0
50805	Public Works Specialist	0	0	0	0	0%	0	0	54,383	55,878
50806	Program Specialist I	69,489	69,489	69,489	64,999	7%	39,758	64,750	6,292	0
50807	Program Specialist II	0	0	0	0	0%	2,795	0	0	0
51012	Administrative Assistant II	69,217	69,217	69,217	119,747	(42%)	43,513	121,262	12,926	0
51020	Administrative Officer	0	0	0	0	0%	0	0	106,525	111,132
51035	Administrative Specialist II	0	0	0	0	0%	408	12,032	0	0
51040	Administrative Secretary	0	0	0	0	0%	0	0	0	0
51120	Executive Secretary	0	0	0	0	0%	0	0	0	0
52510	Custodian I	0	0	0	0	0%	0	0	0	0
53510	Civil Engineer I	116,135	116,135	116,135	109,683	6%	75,073	109,394	10,694	0
53512	Civil Engineer III	230,578	230,578	230,578	136,952	68%	106,891	136,769	13,353	0
53550	Engineering Division Manager	0	0	0	0	0%	0	0	120,446	124,245
53560	Engineering Inspection Coord.	0	0	0	0	0%	0	0	94,272	96,157
53571	Engineering Technician	247,679	247,679	320,946	305,997	(19%)	206,733	311,475	296,270	330,116

Budget Request

FUND: 201 Road and Bridge DEPT: 501 Public Works ORG KEY: 20150100 Public Works

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
53572	Senior Engineering Technician	258,515	258,515	181,593	172,866	50%	115,787	172,913	161,804	100,024
53620	County Surveyor	122,607	122,607	122,607	114,485	7%	74,808	114,274	97,110	88,487
54010	Assistant Operations Manager	120,540	120,540	120,540	115,968	4%	64,748	112,988	93,121	87,909
54020	Equipment Operator I	0	0	49,861	0	0%	11,662	0	10,410	39,796
54021	Equipment Operator II	604,205	604,205	550,835	588,859	3%	366,376	598,720	469,900	405,114
54022	Equipment Operator III	446,456	446,456	446,456	712,238	(37%)	295,833	597,786	678,369	631,675
54023	Equipment Operator Lead	344,541	344,541	344,541	0	0%	213,882	149,611	0	0
55030	GIS Analyst	93,292	93,292	93,292	87,278	7%	56,947	86,843	70,461	63,843
55740	Public Works Director	189,632	189,632	189,632	177,396	7%	115,767	176,112	174,664	162,146
55745	Deputy Public Works Director	0	0	0	126,428	(100%)	0	0	0	0
55770	Engineering Inspections Supv	98,115	98,115	98,115	106,279	(8%)	8,740	107,749	10,217	0
55800	Operations Manager	136,848	136,848	136,848	118,494	15%	84,797	144,335	165,508	127,960
57515	Admin Services Manager	0	0	0	0	0%	0	32,585	96,588	87,880
57517	Dept Administrator PW	121,960	121,960	121,960	113,880	7%	74,413	78,185	0	0
57560	Senior Civil Engineer	0	0	0	0	0%	0	0	92,312	97,941
57730	Road & Bridge Maint Supt	0	0	0	0	0%	0	0	291,510	300,764
57731	Public Works Superintendent	438,814	438,814	438,814	409,812	7%	274,100	415,512	51,588	0
58030	Adjustment To Pay Plan	94,641	94,641	0	133,488	(29%)	0	0	0	0
58035	Longevity Pay	22,960	22,960	21,280	24,800	(7%)	0	0	0	0
58080	Employee Uniform Allowance	11,000	11,000	11,000	11,000	0%	0	0	0	0
58200	Merit Pay	27,673	27,673	0	109,717	(75%)	0	0	0	0
58240	On-Call Pay	50,000	50,000	50,000	45,000	11%	0	0	0	0
58250	Overtime	90,000	90,000	90,000	80,000	13%	66,834	86,892	70,773	74,479
58275	Temp Labor	50,000	50,000	50,000	50,000	0%	36,535	42,530	54,854	42,123
Personnel	**- Total**	**4,127,204**	**4,127,204**	**3,996,046**	**4,104,166**	**1%**	**2,387,193**	**3,742,052**	**3,372,357**	**3,093,022**

Budget Request

FUND: 201 Road and Bridge DEPT: 501 Public Works ORG KEY: 20150100 Public Works

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
60100	Travel (fkaTravel-Training-Ed)	20,000	20,000	20,000	15,000	33%	11,713	16,630	13,042	11,700
60115	Meals	4,000	4,000	4,000	4,000	0%	2,376	4,137	3,283	3,306
60230	Postage	300	300	300	300	0%	76	143	103	58
60315	Newspaper Publications	3,000	3,000	3,000	3,000	0%	1,976	3,508	3,129	2,320
60420	Dues & Subscriptions	4,000	4,000	4,000	4,000	0%	1,123	2,638	3,402	3,124
60610	Electric	4,500	4,500	4,500	4,500	0%	2,260	2,810	2,326	2,878
60630	Water Trash Sewer	1,000	1,000	1,000	1,000	0%	1,216	1,399	1,092	475
60815	Equipment Rental	5,000	5,000	5,000	5,000	0%	4,505	2,015	3,779	5,596
60910	Buildings Maintenance	5,000	5,000	5,000	5,000	0%	4,311	5,155	9,826	5,831
60949	Radio Maintenance	0	0	1,800	1,800	(100%)	872	1,018	2,040	779
60960	Uniform Maintenance	12,000	12,000	12,000	12,000	0%	5,481	8,699	8,239	10,685
61100	Professional Services	100,000	100,000	120,000	120,000	(17%)	98,210	44,854	77,620	24,262
61415	Highway Striping Contracts	310,000	310,000	310,000	310,000	0%	159,404	301,052	303,582	303,984
61420	Road Maintenance Contracts	1,700,000	1,700,000	1,700,000	1,700,000	0%	0	1,015,308	1,051,410	1,202,500
69050	Motor Vehicle Lic's & Titles	300	300	300	300	0%	124	125	242	156
69090	Reproduction Service	2,000	2,000	2,000	2,000	0%	483	654	529	1,427
Contractual	**- Total**	**2,171,100**	**2,171,100**	**2,192,900**	**2,187,900**	**(1%)**	**294,129**	**1,410,144**	**1,483,645**	**1,579,079**
70130	Office Supplies	5,000	5,000	5,000	5,000	0%	1,729	1,918	3,070	1,262
71010	Barricades	2,000	2,000	2,000	2,000	0%	3,633	2,000	1,977	2,007
71020	Engineering & Survey Supp	3,000	3,000	3,000	3,000	0%	2,017	3,280	4,344	2,925
71055	Operations & Maintenance Suppl	35,000	35,000	35,000	35,000	0%	22,636	31,311	32,501	36,194
71070	Small Tools & Equipment	0	0	0	0	0%	0	0	0	0
72015	Misc Fluids	10,000	10,000	10,000	10,000	0%	5,090	7,038	5,002	8,863
74010	Fertilizer	2,500	2,500	2,500	2,500	0%	0	2,310	2,103	2,188
74015	Herbicide	3,500	3,500	3,500	3,500	0%	3,500	3,500	2,058	3,347

Budget Request

FUND: 201 Road and Bridge DEPT: 501 Public Works ORG KEY: 20150100 Public Works

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
74025	Seeds	10,000	10,000	10,000	10,000	0%	0	9,500	9,900	9,200
75005	Asphalt	765,000	765,000	765,000	765,000	0%	536,773	765,076	758,771	659,830
75010	Cold Mix	3,000	3,000	3,000	3,000	0%	1,448	7,905	4,952	3,620
75015	Asphalt Seal	35,000	35,000	35,000	35,000	0%	0	27,783	41,125	36,373
75020	Dust Palliative	330,000	330,000	330,000	165,000	100%	326,411	327,195	277,198	185,044
75025	Guard Rail	3,000	3,000	3,000	3,000	0%	0	0	75	2,068
75030	Aggregate	240,000	240,000	240,000	240,000	0%	164,892	197,926	227,318	239,153
75035	Salt	240,000	240,000	240,000	240,000	0%	89,506	164,943	197,488	146,281
75040	Sand	45,000	45,000	45,000	45,000	0%	3,083	24,167	20,588	8,643
75045	Signs	50,000	50,000	50,000	50,000	0%	24,937	38,493	48,409	49,409
75050	Asphalt Binder	18,000	18,000	18,000	18,000	0%	16,862	20,351	19,442	14,767
75055	Steel Posts	20,000	20,000	20,000	20,000	0%	0	14,895	16,594	18,616
76005	Concrete	27,000	27,000	27,000	27,000	0%	14,274	15,125	16,078	12,881
76010	Culverts	50,000	50,000	50,000	50,000	0%	4,397	32,492	7,764	47,034
76015	Deck Seal	6,500	6,500	6,500	6,500	0%	6,321	0	5,202	5,865
76020	Lumber	6,000	6,000	6,000	6,000	0%	0	1,532	1,560	5,931
76025	Reinforcing Steel	4,000	4,000	4,000	4,000	0%	1,878	1,209	223	0
79055	Engineering Fabrics	0	0	0	0	0%	0	0	0	0
79095	Safety Award	0	0	0	0	0%	0	0	0	0
Commodities	**- Total**	**1,913,500**	**1,913,500**	**1,913,500**	**1,748,500**	**9%**	**1,229,386**	**1,699,948**	**1,703,742**	**1,501,499**
81005	Furniture	3,000	3,000	3,000	3,000	0%	0	2,573	1,629	2,282
87005	Easements	0	0	0	0	0%	0	0	0	0
Capital Outlay	**- Total**	**3,000**	**3,000**	**3,000**	**3,000**	**0%**	**0**	**2,573**	**1,629**	**2,282**
99030	Cash Basis Reserve	1,777,961	1,777,961	0	1,529,988	16%	0	0	0	0
99090	Non-Appropriated Balance	444,490	444,490	0	435,928	2%	0	0	0	0

Budget Request

FUND: 201 Road and Bridge DEPT: 501 Public Works ORG KEY: 20150100 Public Works

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
Miscellaneous Expenditures - Total		**2,222,451**	**2,222,451**	**0**	**1,965,916**	**13%**	**0**	**0**	**0**	**0**
92020	Transfer to Equipment Reserve	675,000	675,000	675,000	675,000	0%	0	675,000	1,062,485	675,000
92030	Transfer to Other Fund	0	0	0	0	0%	0	0	0	0
Transfers - Total		**675,000**	**675,000**	**675,000**	**675,000**	**0%**	**0**	**675,000**	**1,062,485**	**675,000**
20150100 - Total		**11,112,255**	**11,112,255**	**8,780,446**	**10,684,482**	**4%**	**3,910,708**	**7,529,718**	**7,623,858**	**6,850,882**
501 - Total		**11,112,255**	**11,112,255**	**8,780,446**	**10,684,482**	**4%**	**3,910,708**	**7,529,718**	**7,623,858**	**6,850,882**
201 - Total		**0**	**0**	**(2,966,510)**	**0**	**0%**	**(6,681,483)**	**(2,865,092)**	**(2,674,949)**	**(2,608,175)**

Budget Request

FUND: 218 Employee Benefits DEPT: 000 NA ORG KEY: 21800000 Employee Benefits

TYPE	DESCRIPTION
Department	The Employee Benefits fund in Douglas County supports a comprehensive package of benefits designed to enhance the well-being and job satisfaction of county employees. This fund encompasses health, dental, and vision insurance, along with long-term disability coverage and participation in the Kansas Public Employees Retirement System (KPERS). The Employee Benefits fund reflects the county's commitment to prioritizing the welfare of its employees, fostering a positive work environment, and maintaining a competitive edge in recruitment. This investment underscores the county's dedication to delivering high-quality services to its residents through a motivated and engaged workforce. K.S.A. 12-16,102
Revenue	Fund Balance Carryover of unspent funds from the previous year. Ad Valorem Tax Property-based tax revenue generated from the mill levy, calculated using the budget and assessed valuation. Includes real estate, personal property, and state-assessed public utility taxes. Delinquent Tax Taxes on real estate, personal property, and public utilities paid after their due dates. Fees and Interest on Delinquent Taxes Charges and interest assessed on late payments of Ad Valorem taxes, back taxes, sheriff warrants, and motor vehicle taxes. Motor Vehicle Tax Assessed at 20% of a vehicle’s value for vehicles registered in Douglas County. All taxpayers are subject to the same average levy as defined in K.S.A. 79-5105(c)(3). Recreational Vehicle Tax Assessed on motor homes using a flat rate based on vehicle age plus an additional amount based on weight. Miscellaneous Reimbursements Repayment of amounts for employee programs like athletic club memberships and computer lease agreements. Other Miscellaneous Revenues Repayment of amounts to cover the cost of fringe benefits for employees whose salaries are funded by state or federal grants. Transfer from General The 2026 Re-estimated Budget includes a one-time transfer from the General Fund to bolster reserves and lessen the need for ad

Budget Request

FUND: 218 Employee Benefits DEPT: 000 NA ORG KEY: 21800000 Employee Benefits

TYPE	DESCRIPTION
	valorem in this fund.
Transfers & Misc	In 2026, staff has included a one-time transfer of $2 million from the General Fund to strengthen the employee benefits fund and reduce the level of tax support needed for future plan years. This strategic use of one-time resources will lessen the levy rate required for the 2027 budget, helping to moderate long term cost pressures while maintaining the financial stability of the County's employee health plan.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
31000	Fund Balance	(5,588,036)	(5,588,036)	(6,788,159)	(6,628,183)	0%	(6,788,159)	(8,501,701)	(5,752,054)	(3,827,757)
40100	AdValorem Tax	(16,373,217)	(16,373,217)	0	(12,648,903)	0%	0	0	0	0
40105	Real Estate Tax	0	0	(11,690,675)	0	0%	(11,125,499)	(10,806,012)	(13,319,189)	(12,228,505)
40110	Personal Property Tax	0	0	(97,110)	0	0%	(90,900)	(102,009)	(135,776)	(132,296)
40115	Public Utility Tax	0	0	(1,062,780)	0	0%	(1,062,781)	(984,500)	(1,344,460)	(998,697)
40135	Delinquent Tax	0	0	0	(90,000)	0%	0	0	0	0
40140	Delinquent Real Estate Tax	(128,122)	(128,122)	(128,122)	0	0%	(90,463)	(148,004)	(122,745)	(118,478)
40145	Delinquent Personal Prprty Tax	(3,186)	(3,186)	(3,186)	0	0%	(1,482)	(3,224)	(3,457)	(2,365)
40205	Big Truck Tax	(4,578)	(4,578)	(6,184)	(4,920)	0%	(5,367)	(6,411)	(6,289)	(6,171)
40210	Commercial Motor Vehicle Tax	(22,959)	(22,959)	(22,959)	(22,000)	0%	(17,204)	(22,865)	(22,665)	(22,614)
40215	Delinquent Big Truck Tax	(217)	(217)	(217)	0	0%	(290)	(219)	(275)	(102)
40220	Recreational Vehicle Tax	(7,248)	(7,248)	(9,456)	(7,215)	0%	(4,239)	(9,607)	(9,390)	(9,220)
40225	Vehicle Rental Excise tax	(10,312)	(10,312)	(10,312)	(6,000)	0%	(4,487)	(9,716)	(12,187)	(11,604)
40230	Motor Vehicle Tax	(856,419)	(856,419)	(1,032,965)	(823,310)	0%	(507,604)	(1,098,967)	(1,047,175)	(998,950)
40235	Watercraft Tax	0	0	(9,789)	(8,055)	0%	(7,162)	(11,646)	(12,009)	(8,401)
40240	Delinquent Watercraft Tax	(432)	(432)	(432)	0	0%	(497)	(588)	(533)	(478)
46030	Miscellaneous Reimbursements	(56,000)	(56,000)	(56,000)	(56,000)	0%	(52,543)	(80,059)	(99,141)	(98,099)
49150	Other Miscellaneous Revenues	(900,000)	(900,000)	(900,000)	(850,000)	0%	(893,375)	(916,319)	(1,084,162)	(1,055,226)

Budget Request

FUND: 218 Employee Benefits DEPT: 000 NA ORG KEY: 21800000 Employee Benefits

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
Revenues	**- Total**	**(23,950,726)**	**(23,950,726)**	**(21,818,346)**	**(21,144,586)**	**0%**	**(20,652,052)**	**(22,701,847)**	**(22,971,506)**	**(19,518,962)**
49210	Transfer from General	0	0	(2,000,000)	0	0%	0	0	0	0
Transfers	**- Total**	**0**	**0**	**(2,000,000)**	**0**	**0%**	**0**	**0**	**0**	**0**
21800000 - Total		**(23,950,726)**	**(23,950,726)**	**(23,818,346)**	**(21,144,586)**	**0%**	**(20,652,052)**	**(22,701,847)**	**(22,971,506)**	**(19,518,962)**
000	**- Total**	**(23,950,726)**	**(23,950,726)**	**(23,818,346)**	**(21,144,586)**	**0%**	**(20,652,052)**	**(22,701,847)**	**(22,971,506)**	**(19,518,962)**

Budget Request

FUND: 218 Employee Benefits DEPT: 300 General Government ORG KEY: 21830000 Emp Ben General Government

TYPE	DESCRIPTION
Department	The Employee Benefits Fund plays a crucial role in supporting Douglas County employees. It includes the employer's share of fringe benefits and payroll taxes for all Douglas County staff. Consolidated Fire District No. 1 reimburses this fund through its operating budget (Fund 270), a levied fund for the special district. Key activities within the fund include: Health Insurance Employer Contributions: -Employer-paid health insurance contributions are budgeted and processed through this fund. -Employee deductions are transferred directly to the Employee Benefits Trust account and are neither budgeted nor paid from this fund. Retirement Plan Contributions: - Employer-paid contributions to the Kansas Public Employees Retirement System (KPERS) and the Kansas Police & Firemen's Retirement System (KP&F) are budgeted and paid from this fund. Medicare and Social Security Contributions (OASDI): - Employer contributions for Medicare and Social Security (Old Age, Survivors, and Disability Insurance) are budgeted and paid from this fund. Unemployment Insurance: - Employer contributions designated for state unemployment insurance are budgeted and paid through this fund. Other Fringe Benefits and Wellness Activities: - Employer shares of additional fringe benefits and wellness initiatives are also handled within the fund.
Personnel	58100 – Employer health insurance shares were calculated using existing enrollment data as of June 1, 2026. A premium escalator of 6% was factored in for the plan year that begins June 1, 2027, and continues through the fiscal year-end. 58105 – Employer dental insurance shares were calculated using existing enrollment data as of June 1, 2026. A premium escalator of 6% was factored in for the plan year that begins June 1, 2027, and continues through the fiscal year-end. 58140 – The KP&F employer contribution increased by 0.51% from 24.00% in 2026. The certified rate in 2027 is 24.51%. The amount budgeted also includes additional payout contributions for overtime based on a ratio applied using 2026 actuals to date. 58150 - The KPERS employer contribution decreased by 0.15% from 10.59% in 2026. The certified rate in 2027 is 10.44%. The amount budgeted also includes additional payout contributions for overtime based on a ratio applied using 2025 actuals to date.

Budget Request

FUND: 218 Employee Benefits DEPT: 300 General Government ORG KEY: 21830000 Emp Ben General Government

TYPE	DESCRIPTION
	58230 - OASDI using current rate of 7.65% and based on projected salary for all county employees. 58280 - Unemployment rates calculated based on .10% of annual salary.
Transfers & Misc	This budget includes a non-appropriated balance authorized by K.S.A. 79-2927. This balance is restricted to no more than 5% of the total expenditures within the fund. The Cash Basis Reserve represents the budgeted carryover from the proposed budget year into the following fiscal year. To promote responsible financial planning, the recommended minimum level for the Cash Basis Reserve is set at 15% of total expenditures. This amount is in addition to the non-appropriated balance, which is itself limited to 5% of expenditures makes up the total fund balance carried into the new budget year. The county's fiscal year runs from January 1 through December 31. Finance staff have established year-end procedures designed to ensure that all expenditures are properly managed and accounted for in accordance with Government Auditing Standards. It is the policy of the county to maintain a sufficient budgetary fund balance in all budgeted funds. A strong fund balance is essential for ensuring the county's ability to meet both anticipated and unforeseen financial obligations, including those that may arise from natural disasters or economic downturns. In addition to these budgetary fund balance, the County maintains an Employee Benefit Trust Account that holds $3 million in cash. This funding serves as a safeguard for a catastrophic plan year, ensuring that the County can absorb unusually high claim activity without affecting financial stability or requiring emergency budget adjustments. The County also strives to maintain a cash balance of $2 million in the Operating Trust Account, which is the account used to pay health claims for all Douglas County employees insured under the plan. This operating balance provides the necessary liquidity to meet ongoing claim obligations throughout the year.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
58100	Health Insurance	9,354,574	9,354,574	7,991,530	6,948,198	35%	5,023,326	6,367,878	6,187,858	6,451,905
58105	Dental Insurance	327,205	327,205	300,362	282,392	16%	182,701	265,846	248,449	218,432
58140	KP&F	2,501,941	2,501,941	2,355,026	2,036,439	23%	1,512,144	2,322,006	1,986,053	2,017,138
58150	KPERS	4,051,379	4,051,379	3,980,224	3,562,020	14%	2,334,341	3,575,802	3,004,177	2,432,871
58230	Oasdi	3,586,868	3,586,868	3,467,521	3,197,351	12%	2,192,929	3,283,358	2,900,287	2,581,556
58280	Unemployment Insurance	45,613	45,613	45,319	41,772	9%	27,402	57,191	40,641	32,366

Budget Request

FUND: 218 Employee Benefits DEPT: 300 General Government ORG KEY: 21830000 Emp Ben General Government

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
58285	KPERS 401a ER Contribution	30,359	30,359	29,328	0	0%	17,910	21,865	0	0
Personnel - Total		**19,897,939**	**19,897,939**	**18,169,310**	**16,068,172**	**24%**	**11,290,754**	**15,893,947**	**14,367,465**	**13,734,268**
61150	Employee Wellness Services	0	0	0	0	0%	2,125	1,578	0	0
Contractual - Total		**0**	**0**	**0**	**0**	**0%**	**2,125**	**1,578**	**0**	**0**
99010	Athletic Club Payouts	28,000	28,000	28,000	28,000	0%	2,925	17,999	18,731	28,581
99030	Cash Basis Reserve	2,993,840	2,993,840	0	2,808,809	7%	0	0	0	0
99040	Employee Lease Program	28,000	28,000	28,000	28,000	0%	2,803	0	82,539	4,059
99085	Miscellaneous Expense	5,000	5,000	5,000	1,409,093	(100%)	7,343	165	1,070	0
99090	Non-Appropriated Balance	997,947	997,947	0	802,512	24%	0	0	0	0
Miscellaneous Expenditures - Total		**4,052,787**	**4,052,787**	**61,000**	**5,076,414**	**(20%)**	**13,071**	**18,163**	**102,340**	**32,640**
21830000 - Total		**23,950,726**	**23,950,726**	**18,230,310**	**21,144,586**	**13%**	**11,305,949**	**15,913,688**	**14,469,805**	**13,766,908**
300 - Total		**23,950,726**	**23,950,726**	**18,230,310**	**21,144,586**	**13%**	**11,305,949**	**15,913,688**	**14,469,805**	**13,766,908**
218 - Total		**0**	**0**	**(5,588,036)**	**0**	**0%**	**(9,346,103)**	**(6,788,159)**	**(8,501,701)**	**(5,752,054)**

Budget Request

FUND: 224 Special Parks & Recreation DEPT: 000 NA ORG KEY: 22400000 Spec Parks & Recreation

TYPE	DESCRIPTION
Department	The Special Parks & Recreation Fund finances the purchase of equipment and/or improvements to Douglas County parks. This fund is supported by a 10% tax on alcohol liquor sold by caterers, drinking establishments and clubs in Douglas County and outside the City of Lawrence corporate limits. Per state law, the Special Alcohol tax is distributed three ways. One third goes to the General Fund, one third to the Special Parks & Recreation and one third to the Special Alcohol Fund.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
31000	Fund Balance	(271,949)	(271,949)	(276,611)	(312,243)	0%	(276,611)	(262,243)	(226,104)	(198,031)
41015	Spec Alcohol Tax	(17,732)	(17,732)	(17,556)	(45,000)	0%	(6,345)	(13,413)	(49,948)	(44,885)
49000	Miscellaneous Revenues	(7,782)	(7,782)	(7,782)	(5,000)	0%	(5,836)	(7,782)	(7,782)	(7,782)
Revenues	**- Total**	**(297,463)**	**(297,463)**	**(301,949)**	**(362,243)**	**0%**	**(288,792)**	**(283,437)**	**(283,833)**	**(250,697)**
49235	Transfer from Road & Bridge	0	0	0	0	0%	0	0	0	0
Transfers	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
22400000 - Total		**(297,463)**	**(297,463)**	**(301,949)**	**(362,243)**	**0%**	**(288,792)**	**(283,437)**	**(283,833)**	**(250,697)**
000 - Total		**(297,463)**	**(297,463)**	**(301,949)**	**(362,243)**	**0%**	**(288,792)**	**(283,437)**	**(283,833)**	**(250,697)**

Budget Request

FUND: 224 Special Parks & Recreation DEPT: 504 Parks ORG KEY: 22450400 Spec Parks & Recreation

TYPE	DESCRIPTION
Department	The Special Parks & Recreation Fund finances the purchase of equipment and/or improvements to Douglas County parks. This fund is supported by a 10% tax on alcohol liquor sold by caterers, drinking establishments and clubs in Douglas County and outside the City of Lawrence corporate limits.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
87020	Recreational Facilities	297,463	297,463	30,000	362,243	(18%)	2,391	6,826	21,590	24,594
Capital Outlay	**- Total**	**297,463**	**297,463**	**30,000**	**362,243**	**(18%)**	**2,391**	**6,826**	**21,590**	**24,594**
92030	Transfer to Other Fund	0	0	0	0	0%	0	0	0	0
Transfers	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
22450400 - Total		**297,463**	**297,463**	**30,000**	**362,243**	**(18%)**	**2,391**	**6,826**	**21,590**	**24,594**
504	**- Total**	**297,463**	**297,463**	**30,000**	**362,243**	**(18%)**	**2,391**	**6,826**	**21,590**	**24,594**
224	**- Total**	**0**	**0**	**(271,949)**	**0**	**0%**	**(286,401)**	**(276,611)**	**(262,243)**	**(226,104)**

Budget Request

FUND: 225 Special Alcohol Programs DEPT: 000 NA ORG KEY: 22500000 Special Alcohol Programs

TYPE	DESCRIPTION
Department	The Special Alcohol Programs fund is a designated revenue stream within the county budget, allocated per state statutes. This tax is collected from the sale of alcoholic beverages and is subsequently distributed to various partners and organizations dedicated to addressing alcohol and drug abuse within the community. The Special Alcohol Programs Fund provides funding to substance abuse prevention agencies. This fund is supported by a 10% tax on alcohol liquor sold by caterers, drinking establishments and clubs in Douglas County and outside the City of Lawrence corporate limits. By directing these funds to qualified alcohol and drug abuse partners, the county ensures that resources are effectively utilized to combat substance abuse issues, promote public health, and enhance the overall well-being of its residents.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
31000	Fund Balance	(142,665)	(142,665)	(254,420)	(266,815)	0%	(254,420)	(221,817)	(150,546)	(88,134)
41015	Spec Alcohol Tax	(34,082)	(34,082)	(33,745)	(45,000)	0%	(18,191)	(32,603)	(71,272)	(62,412)
Revenues	**- Total**	**(176,747)**	**(176,747)**	**(288,165)**	**(311,815)**	**0%**	**(272,611)**	**(254,420)**	**(221,817)**	**(150,546)**
22500000 - Total		**(176,747)**	**(176,747)**	**(288,165)**	**(311,815)**	**0%**	**(272,611)**	**(254,420)**	**(221,817)**	**(150,546)**
000 - Total		**(176,747)**	**(176,747)**	**(288,165)**	**(311,815)**	**0%**	**(272,611)**	**(254,420)**	**(221,817)**	**(150,546)**

Budget Request

FUND: 225 Special Alcohol Programs DEPT: 300 General Government ORG KEY: 22530000 Special Alcohol General Govt

TYPE	DESCRIPTION
Department	The Special Alcohol Programs fund is a designated revenue stream within the county budget, allocated per state statutes. This tax is collected from the sale of alcoholic beverages and is subsequently distributed to various partners and organizations dedicated to addressing alcohol and drug abuse within the community. The Special Alcohol Programs Fund provides funding to substance abuse prevention agencies. This fund is supported by a 10% tax on alcohol liquor sold by caterers, drinking establishments and clubs in Douglas County and outside the City of Lawrence corporate limits. By directing these funds to qualified alcohol and drug abuse partners, the county ensures that resources are effectively utilized to combat substance abuse issues, promote public health, and enhance the overall well-being of its residents.
Contractual	In 2026, the BOCC allocated $25,000 to DCCCA for prevention programs.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
99030	Cash Basis Reserve	176,747	176,747	0	166,315	6%	0	0	0	0
Miscellaneous Expenditures - Total		**176,747**	**176,747**	**0**	**166,315**	**6%**	**0**	**0**	**0**	**0**
91005	Alcohol/Drug Abuse Agencies	0	0	145,500	145,500	(100%)	0	0	0	0
Agency Appropriations - Total		**0**	**0**	**145,500**	**145,500**	**(100%)**	**0**	**0**	**0**	**0**
22530000 - Total		**176,747**	**176,747**	**145,500**	**311,815**	**(43%)**	**0**	**0**	**0**	**0**
300 - Total		**176,747**	**176,747**	**145,500**	**311,815**	**(43%)**	**0**	**0**	**0**	**0**
225 - Total		**0**	**0**	**(142,665)**	**0**	**0%**	**(272,611)**	**(254,420)**	**(221,817)**	**(150,546)**

Budget Request

FUND: 227 Municipalities Fight Addiction DEPT: 000 NA ORG KEY: 22700000 Municipalities Fight Addiction

TYPE	DESCRIPTION
Department	Since 2021, nine opioid manufacturers, distributors, marketers, retailers, and pharmacies involved in opioids have reached settlements with state attorneys general, resulting in over $55 billion in national settlement funds. Kansas is projected to receive more than $340 million distributed over 18 years. Beginning in 2022, Douglas County has already received over $291,000 from seven settlements, with funds required to be segregated into their own fund and used exclusively for approved purposes, as defined in the memorandum of understanding. These approved purposes include naloxone distribution, treatment programs, prevention initiatives, expansion of syringe service programs, and evidence-based research on abatement strategies.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
31000	Fund Balance	(251,320)	(251,320)	(577,870)	(446,410)	0%	(577,870)	(435,410)	0	0
44070	State of Kansas	(62,740)	(62,740)	(82,720)	(75,000)	0%	(16,634)	(111,001)	(230,999)	0
49000	Miscellaneous Revenues	0	0	0	0	0%	0	(31,460)	0	0
Revenues	**- Total**	**(314,060)**	**(314,060)**	**(660,590)**	**(521,410)**	**0%**	**(594,505)**	**(577,870)**	**(230,999)**	**0**
49240	Transfer from Other Fund	0	0	0	0	0%	0	0	(234,383)	0
Transfers	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**(234,383)**	**0**
22700000 - Total		**(314,060)**	**(314,060)**	**(660,590)**	**(521,410)**	**0%**	**(594,505)**	**(577,870)**	**(465,382)**	**0**
000	**- Total**	**(314,060)**	**(314,060)**	**(660,590)**	**(521,410)**	**0%**	**(594,505)**	**(577,870)**	**(465,382)**	**0**

Budget Request

FUND: 227 Municipalities Fight Addiction DEPT: 300 General Government ORG KEY: 22730000 Municipalities Fight Addiction

TYPE	DESCRIPTION
Department	The Municipalities Fight Addiction Fund (MFAF) was established under the Kansas Fights Addiction Act to allocate a portion of opioid settlement funds to local governments. Specifically, 25% of the state's settlement proceeds are designated for municipalities, with an equal split of 12.5% each for counties and cities. These funds are distributed annually based on a population-based formula and must be used for the prevention, reduction, treatment, or mitigation of substance use and addiction. Oversight of the fund is provided by the Kansas Attorney General's Office.
Contractual	Contractual expenditures include roughly $400,000 for seven projects funded by the BOCC at its March 18, 2026 meeting as listed below: Artists Helping the Homeless- New van and vehicle wrap Cardinal Housing Network- Staff salary support and debt payoff DCCCA- School-based prevention efforts LDCPH & Bert Nash- HIV, HBV, HCV testing for uninsured and underinsured residents Administration/Health and Human Services- Amethyst Amplified consulting Sheriff's Office and Police Departments- Mental Health wellness assessments for officers and staff and the development of educational training/ public service media campaign to prevent opioid misuse

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
61100	Professional Services	0	0	409,270	16,000	(100%)	197,331	0	29,972	0
Contractual	**- Total**	**0**	**0**	**409,270**	**16,000**	**(100%)**	**197,331**	**0**	**29,972**	**0**
99030	Cash Basis Reserve	314,060	314,060	0	0	0%	0	0	0	0
99121	Behavioral Health Projects	0	0	0	505,410	(100%)	0	0	0	0
Miscellaneous Expenditures	**- Total**	**314,060**	**314,060**	**0**	**505,410**	**(38%)**	**0**	**0**	**0**	**0**
22730000 - Total		**314,060**	**314,060**	**409,270**	**521,410**	**(40%)**	**197,331**	**0**	**29,972**	**0**
300	**- Total**	**314,060**	**314,060**	**409,270**	**521,410**	**(40%)**	**197,331**	**0**	**29,972**	**0**
227	**- Total**	**0**	**0**	**(251,320)**	**0**	**0%**	**(397,174)**	**(577,870)**	**(435,410)**	**0**

Budget Request

FUND: 235 Emergency Telephone Service DEPT: 000 NA ORG KEY: 23500000 Emergency Telephone Services

TYPE	DESCRIPTION
Department	Douglas County Emergency Communications receives monies funded from the Kansas 911 Act. These monies are collected by the state and distributed through the Kansas 911 Coordinating Council to the counties to be used for the delivery of 911 services to the citizens and visitors of Douglas County. Expenditures of these funds are regulated by the Kansas Legislature and can only be used for this purpose.
Revenue	Starting in July of 2024, due to the change in the State 911 Act, revenues will increase from 82% to 85% of the allotted funds provided by the State. This increase will be approximately $34,000 annually but this number with fluctuate due to the nature of the fees being associated with the number of cell subscriptions sold in the county.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024Actual	2023 Actual
31000	Fund Balance	(365,157)	(365,157)	(495,951)	(280,745)	0%	(495,951)	(508,171)	(365,746)	(256,825)
41025	911 Emergency Tele Svc Tax	(700,000)	(700,000)	(700,000)	(620,000)	0%	(484,009)	(710,880)	(685,386)	(656,620)
48100	Interest	0	0	(7,951)	0	0%	0	(14,351)	(17,373)	(6,444)
Revenues	**- Total**	**(1,065,157)**	**(1,065,157)**	**(1,203,902)**	**(900,745)**	**0%**	**(979,960)**	**(1,233,402)**	**(1,068,506)**	**(919,889)**
49240	Transfer from Other Fund	0	0	0	0	0%	0	(3,152)	0	(2,005)
Transfers	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**(3,152)**	**0**	**(2,005)**
23500000 - Total		**(1,065,157)**	**(1,065,157)**	**(1,203,902)**	**(900,745)**	**0%**	**(979,960)**	**(1,236,554)**	**(1,068,506)**	**(921,895)**
000	**- Total**	**(1,065,157)**	**(1,065,157)**	**(1,203,902)**	**(900,745)**	**0%**	**(979,960)**	**(1,236,554)**	**(1,068,506)**	**(921,895)**

Budget Request

FUND: 235 Emergency Telephone Service DEPT: 300 General Government ORG KEY: 23530000 Emerg Tele Svc Gen Government

TYPE	DESCRIPTION
Department	Douglas County Emergency Communications receives monies funded from the Kansas 911 Act. These monies are collected by the state and distributed through the Kansas 911 Coordinating Council to the counties to be used for the delivery of 911 services to the citizens and visitors of Douglas County. Expenditures of these funds are regulated by the Kansas Legislature and can only be used for this purpose.
Revenue	This funds revenues are contributed from the Kansas 911 Act Legislation. Currently the fee is established as $.90 per subscriber line, billed and transferred to the state by phone providers. State of Kansas reserves $.24 of each fee for operational and administrative purposes, of the remaining $.66 cents, Douglas County receives 85% or $.56 cents. These monies can only be expended in categories that are codified in state statue for the delivery of 911 services. These include Implementation of 911 services; Purchase of 911 equipment and upgrades; maintenance and license fees for 911 equipment and other expenses for the delivery of 911 services.
Contractual	Currently, ECC uses this fund to pay a portion of the Motorola Solutions Radio Service Agreement and the Motorola Solutions upgrade agreement, the Motorola Flex Software Maintenance agreement, and Property Dispatch software Maintenance. This fund also provides for all 911 phone connectivity to the State NG911 System and cyber security for the Dispatch center. In 2025 and 2026 staff allocated reserves in this account to pay the first year of the Motorola service agreement that has been moved to the general operating fund 10045200, going forward this agreement will be split between this fund and 10045200 since the agreement and other obligations would have exceeded revenues. Motorola Service agreement and the System upgrade agreement is contracted to be payed in August of each year.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
60100	Travel (fkaTravel-Training-Ed)	0	0	0	0	0%	0	0	3,218	0
60240	Special Circuits	250,000	250,000	250,000	250,000	0%	253,712	240,591	240,591	278,871
60825	Property Lease	0	0	0	0	0%	0	0	0	0
60915	Communication Equip Maint	250,000	250,000	328,745	328,745	(24%)	0	384,802	254,719	227,910
60955	Software Maintenance	210,000	210,000	260,000	260,000	(19%)	36,828	115,210	61,807	49,368
Contractual	**- Total**	**710,000**	**710,000**	**838,745**	**838,745**	**(15%)**	**290,539**	**740,603**	**560,335**	**556,149**
99030	Cash Basis Reserve	355,157	355,157	0	0	0%	0	0	0	0
99085	Miscellaneous Expense	0	0	0	62,000	(100%)	0	0	0	0
Miscellaneous Expenditures	**- Total**	**355,157**	**355,157**	**0**	**62,000**	**473%**	**0**	**0**	**0**	**0**
23530000 - Total		**1,065,157**	**1,065,157**	**838,745**	**900,745**	**18%**	**290,539**	**740,603**	**560,335**	**556,149**
300	**- Total**	**1,065,157**	**1,065,157**	**838,745**	**900,745**	**18%**	**290,539**	**740,603**	**560,335**	**556,149**
235	**- Total**	**0**	**0**	**(365,157)**	**0**	**0%**	**(689,421)**	**(495,951)**	**(508,171)**	**(365,746)**

Budget Request

FUND: 245 Motor Vehicle Operations DEPT: 000 NA ORG KEY: 24500000 Motor Vehicle Operations

TYPE	DESCRIPTION
Department	The State of Kansas is responsible for the registration of vehicles. Rules and regulations are annotated in Kansas Statutes. The 1937 Legislature passed K.S.A. 8-145, authorizing County Treasurers to act as “agents of the state” in the performance of such duties and established the “motor vehicle fund” to pay for “help and expenses incidental to the administration of the duties in accordance of the provisions of this law.” Per K.S.A. 8-145, any balance remaining in this fund at the end of the fiscal year is transferred to the General Fund. In addition to the main office at 2601 West 6th Street, the County Treasurer operates one satellite station that is open the second full week of each month inside the Baldwin City Market at 112 8th Street in Baldwin City. The Motor Vehicle department process about 100,000 transactions a year and collects over $28,000,000, which is then sent to the State of Kansas and the County keeps the $15,000,000 in property taxes.
Revenue	The 2027 recommended budget reflects additional revenue resulting from an increase in Motor Vehicle Fees, rising from $3 to $5 per motor vehicle transaction. Senate Bill 325, approved during the 2026 legislative session, authorizes County Treasurers to charge up to $5 per motor vehicle transaction. It also grants the Board of County Commissioners the authority to set fees as high as $10 dollars per transaction. If the Board of County Commissioners implements the enhanced fee based on the current legislation, it will be temporary and will expire on December 31, 2029.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025Actual	2024Actual	2023Actual
31000	Fund Balance	(358,315)	(358,315)	(328,085)	(194,890)	0%	(328,085)	(271,311)	(291,078)	(286,253)
42550	Treasurer Fees	(1,256,146)	(1,256,146)	(886,521)	(750,000)	0%	(582,569)	(858,305)	(834,396)	(800,705)
42551	Antique Fees	(12,016)	(12,016)	(12,016)	(10,000)	0%	(9,340)	(12,210)	(12,135)	(12,295)
42552	CMV Fees	(5,650)	(5,650)	(5,636)	(8,000)	0%	(5,636)	(7,229)	(8,425)	(7,485)
42553	Tag Pickup Fees	0	0	0	0	0%	(13)	(18)	(15)	(15)
Revenues	**- Total**	**(1,632,127)**	**(1,632,127)**	**(1,232,258)**	**(962,890)**	**0%**	**(925,642)**	**(1,149,073)**	**(1,146,049)**	**(1,106,753)**
24500000 - Total		**(1,632,127)**	**(1,632,127)**	**(1,232,258)**	**(962,890)**	**0%**	**(925,642)**	**(1,149,073)**	**(1,146,049)**	**(1,106,753)**
000 - Total		**(1,632,127)**	**(1,632,127)**	**(1,232,258)**	**(962,890)**	**0%**	**(925,642)**	**(1,149,073)**	**(1,146,049)**	**(1,106,753)**

Budget Request

FUND: 245 Motor Vehicle Operations DEPT: 313 Treasurer ORG KEY: 24531300 Treasurer Motor Vehicle

TYPE	DESCRIPTION
Department	The Motor Vehicle department processed over 130,000 transactions in 2025, the highest in the past five years and collects over $28,000,000, which is then sent to the State of Kansas and the County keeps the $15,000,000 in property taxes. In 2025, the Treasurers office operated out of two office 1100 Massachusetts St and 2601 W 6th St. In February 2026, the 1100 Massachusetts st office closed and now the only location is at 2601 W 6th St. Operating out of one location utilizes staff better than two offices. Staff can get training and communication can be face-to-face helping clarify issues. In April 2025, wait times were on average 16 minutes, in April 2026 wait times were 11 minutes. Motor Vehicle Operations are state mandated that County Treasurer's operate. SB 325 offers a new structure for funding the operations.
Revenue	In 2025, revenues were roughly $877,000. Senate Bill 325 change the structure of how much the Treasurer's office can collect. County Treasurer's have the authority to charge up to $5.00. County Commissioners have the authority to charge up to $10.00. Fee's over $5.00 will sunset in December 31, 2029. Currently about $755,000 is being funded through the General fund, this supports staffing for Motor vehicle operations. If County Commissioners wanted to fully fund Motor Vehicle Operations from fees collected, they would need to increase fees to $8.00, just to cover costs, $9.00 to provide a cushion. Estimated Revenue: $3.00 – generates $1 million in revenue $5.00 –$1.2 million $8.00 – $1.5 million $9.00 – $1.6 million $10 – $1.7 million Only time to change the fee is October for it to be implemented in January. Currently, the Treasurer's office charges $3.00, which will generate an estimated $100,000 extra in revenue for 2025. The new rate starts July 1, 2026. As of May 2026, we will not be processing Commercial Vehicles. A service we began to provide in 2016. The fees we collected were not enough to justify the amount of work that goes into each transaction.
Personnel	The County Treasurer, Deputy Treasurer, Motor Vehicle Manager, and Motor Vehicle Supervisor positions are being moved from the General Fund to the Motor Vehicle Fund in 2027.

Budget Request

FUND: 245 Motor Vehicle Operations DEPT: 313 Treasurer ORG KEY: 24531300 Treasurer Motor Vehicle

TYPE	DESCRIPTION
	This change is supported by the increased revenue expected from raising the motor vehicle transaction fee from $3 to $5 in 2027. At this time, employee benefit costs cannot be allocated to the Motor Vehicle Fund without reducing the fund balance below the recommended 25% target.
Commodities	Increase in office supplies due to increase costs in registration envelopes, line management ticket paper and post office box.
Transfers & Misc	Increase in transfer to equipment reserve for replacement of front line desks, file cabinets and vault storage equipment.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50109	Motor Vehicle Manager	105,966	105,966	0	0	0%	0	0	0	0
50110	Assistant Motor Vehicle Supv	0	0	0	0	0%	0	0	45,446	3,714
50111	Motor Vehicle Supervisor	82,518	82,518	0	0	0%	0	0	62,750	76,172
50160	Registration/Tax Clerk I	0	0	0	0	0%	0	0	93,097	109,554
50161	Registration/Tax Clerk II	0	0	0	0	0%	0	0	283,082	297,691
50162	Registration/Tax Clerk III	0	0	0	0	0%	0	0	68,922	71,584
50163	Registration/Tax Specialist	488,111	488,111	550,560	550,195	(11%)	334,107	526,898	53,459	0
50164	Registration/Tax Spc Lead	157,411	157,411	69,468	68,184	131%	42,400	65,034	6,275	0
51410	Title Support Specialist	216,212	216,212	216,212	203,413	6%	132,259	204,168	173,059	175,265
54560	County Treasurer	153,447	153,447	0	0	0%	0	0	0	0
57580	Deputy Treasurer	103,356	103,356	0	0	0%	0	0	37,637	38,758
58030	Adjustment To Pay Plan	18,761	18,761	0	26,006	(28%)	0	0	0	0
58035	Longevity Pay	5,920	5,920	5,200	5,200	14%	0	0	0	0
58070	Employee Benefits Payout	0	0	0	0	0%	0	0	0	0
58120	Incentive Pay	0	0	0	0	0%	0	0	0	0
58200	Merit Pay	6,486	6,486	0	25,161	(74%)	0	0	0	0
58250	Overtime	5,000	5,000	5,000	6,000	(17%)	2,146	2,478	4,024	4,578
58270	Temp Office Clerk	0	0	0	0	0%	0	0	0	0
Personnel	**- Total**	**1,343,188**	**1,343,188**	**846,440**	**884,159**	**52%**	**510,911**	**798,578**	**827,751**	**777,317**

Budget Request

FUND: 245 Motor Vehicle Operations DEPT: 313 Treasurer ORG KEY: 24531300 Treasurer Motor Vehicle

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
60100	Travel (fkaTravel-Training-Ed)	5,000	5,000	5,003	5,003	0%	4,608	5,100	2,769	4,735
60240	Special Circuits	0	0	0	0	0%	0	0	0	657
60405	Association Dues	0	0	0	0	0%	0	0	0	0
60410	Subscriptions	1,500	1,500	1,500	1,500	0%	847	900	1,275	250
60805	Building Rental	0	0	0	0	0%	0	1,969	26,460	28,866
60947	Office Equipment Maintenance	2,500	2,500	2,500	2,500	0%	96	0	0	0
60948	Other Maintenance	1,000	1,000	1,000	1,000	0%	779	854	959	486
Contractual	**- Total**	**10,000**	**10,000**	**10,003**	**10,003**	**0%**	**6,329**	**8,823**	**31,464**	**34,993**
70130	Office Supplies	12,500	12,500	12,500	12,500	0%	3,104	12,547	14,500	165
70140	Special Forms	0	0	0	0	0%	0	0	0	2,200
Commodities	**- Total**	**12,500**	**12,500**	**12,500**	**12,500**	**0%**	**3,104**	**12,547**	**14,500**	**2,365**
94003	Tax Refund	0	0	0	0	0%	0	0	2	0
99030	Cash Basis Reserve	261,439	261,439	0	51,228	410%	0	0	0	0
99085	Miscellaneous Expense	0	0	0	0	0%	0	40	20	0
Miscellaneous Expenditures	**- Total**	**261,439**	**261,439**	**0**	**51,228**	**410%**	**0**	**40**	**22**	**0**
92020	Transfer to Equipment Reserve	5,000	5,000	5,000	5,000	0%	0	1,000	1,000	1,000
92025	Transfer to General	0	0	0	0	0%	0	0	0	0
Transfers	**- Total**	**5,000**	**5,000**	**5,000**	**5,000**	**0%**	**0**	**1,000**	**1,000**	**1,000**
24531300 - Total		**1,632,127**	**1,632,127**	**873,943**	**962,890**	**70%**	**520,344**	**820,988**	**874,738**	**815,675**
313	**- Total**	**1,632,127**	**1,632,127**	**873,943**	**962,890**	**70%**	**520,344**	**820,988**	**874,738**	**815,675**
245	**- Total**	**0**	**0**	**(358,315)**	**0**	**0%**	**(405,298)**	**(328,085)**	**(271,311)**	**(291,078)**

Budget Request

FUND: 301 Bond & Interest DEPT: 000 NA ORG KEY: 30100000 Bond & Interest

TYPE	DESCRIPTION
Department	In 2026, the county will pay a total of $232,625 toward three different bonds: Series 2008 (N 600 Rd Improvements), Series 2009A (SE Lawrence Sanitary Sewer), and Series 2012E (Yankee Tank Community Improvement District). The payments for each bond are as follows: -Series 2008: $20,000 in principal and $2,850 in interest. -Series 2009A: $160,000 in principal and $36,975 in interest. -Series 2012E: $10,000 in principal and $2,800 in interest. In 2027, the county will decrease its total payment to $229,475, with the breakdown for each bond as follows: -Series 2008: $20,000 in principal and $1,900 in interest. -Series 2009A: $165,000 in principal and $30,175 in interest. -Series 2012E: $10,000 in principal and $2,400 in interest. Including these payments, the total remaining amount to be paid off by 2032 is $1,131,012.50.
Revenue	This fund does not typically receive revenues except for County Special Assessments that are paid by property owners.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
31000	Fund Balance	(509,541)	(509,541)	(496,709)	(488,525)	0%	(496,709)	(522,373)	(547,523)	(570,152)
40120	Special Assessments	(200,000)	(200,000)	(241,659)	(200,000)	0%	(200,074)	(207,511)	(203,468)	(204,797)
40140	Delinquent Real Estate Tax	0	0	0	0	0%	0	0	0	0
40145	Delinquent Personal Prprty Tax	0	0	0	0	0%	0	0	(25)	(1)
40155	Delinquent Special Assessments	(3,800)	(3,800)	(3,798)	0	0%	(7,864)	(2,388)	(4,032)	(1,923)
40215	Delinquent Big Truck Tax	0	0	0	0	0%	0	0	0	0
Revenues	**- Total**	**(713,341)**	**(713,341)**	**(742,166)**	**(688,525)**	**0%**	**(704,647)**	**(732,271)**	**(755,048)**	**(776,873)**
30100000 - Total		**(713,341)**	**(713,341)**	**(742,166)**	**(688,525)**	**0%**	**(704,647)**	**(732,271)**	**(755,048)**	**(776,873)**
000 - Total		**(713,341)**	**(713,341)**	**(742,166)**	**(688,525)**	**0%**	**(704,647)**	**(732,271)**	**(755,048)**	**(776,873)**

Budget Request

FUND: 301 Bond & Interest DEPT: 300 General Government ORG KEY: 30130000 General Government

TYPE	DESCRIPTION
Department	In 2025, the county will pay a total of $235,562.50 toward three different bonds: Series 2008 (N 600 Rd Improvements), Series 2009A (SE Lawrence Sanitary Sewer), and Series 2012E (Yankee Tank Community Improvement District). The payments for each bond are as follows: -Series 2008: $20,000 in principal and $3,800 in interest. -Series 2009A: $155,000 in principal and $43,562.50 in interest. -Series 2012E: $10,000 in principal and $3,200 in interest. In 2026, the county will decrease its total payment to $232,625, with the breakdown for each bond as follows: -Series 2008: $20,000 in principal and $2,850 in interest. -Series 2009A: $160,000 in principal and $36,975 in interest. -Series 2012E: $10,000 in principal and $2,800 in interest. Including these payments, the total remaining amount to be paid off by 2032 is $1,366,575.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
99015	Bond Interest	34,475	34,475	42,625	42,625	(19%)	42,625	50,563	57,675	61,756
99020	Bond Principal	195,000	195,000	190,000	190,000	3%	190,000	185,000	175,000	167,594
99025	Bond Process Fees	0	0	0	0	0%	0	0	0	0
99030	Cash Basis Reserve	483,866	483,866	0	455,900	6%	0	0	0	0
Miscellaneous Expenditures - Total		**713,341**	**713,341**	**232,625**	**688,525**	**4%**	**232,625**	**235,563**	**232,675**	**229,350**
30130000 - Total		**713,341**	**713,341**	**232,625**	**688,525**	**4%**	**232,625**	**235,563**	**232,675**	**229,350**
300 - Total		**713,341**	**713,341**	**232,625**	**688,525**	**4%**	**232,625**	**235,563**	**232,675**	**229,350**
301 - Total		**0**	**0**	**(509,541)**	**0**	**0%**	**(472,022)**	**(496,709)**	**(522,373)**	**(547,523)**

Budget Request

FUND: 302 Local County Sales Tax 1% DEPT: 000 NA ORG KEY: 30200000 Local County Sales Tax 1%

TYPE	DESCRIPTION
Department	The Local County Sales Tax 1% in Douglas County is allocated to support the general operations of county government, providing essential funding for a wide array of county services and programs. This revenue stream ensures the continuous delivery of necessary services and maintains the county's operational capabilities. Half of the revenue from that tax is transferred to this fund to support debt for county facilities, as approved by the Board of County Commissioners. In 2026, the county will pay a total of $5,318,642.78 toward two different bonds: Series 2025A (Judicial & Law Enforcement Center and Public Safety Building Renovation) and Series 2020B (Refinanced Series 2013). The payments for each bond are as follows: -Series 2025A: $1,030,000 in principal and $3,150,277.78 in interest. -Series 2020B: $985,000 in principal and $153,365 in interest. In 2027, the county will pay a total of $5,314,665 toward two different bonds: Series 2025A (Judicial & Law Enforcement Center and Public Safety Building Renovation) and Series 2020B (Refinanced Series 2013). The payments for each bond are as follows: -Series 2025A: $1,655,000 in principal and $2,526,000 in interest. -Series 2020B: $1,000,000 in principal and $133,665 in interest. Including these payments, the total remaining amount to be paid off by 2045 is $ 92,683,097.78.
Revenue	Transfer from General is conservative estimate of 1/2 Countywide Sales Tax which is collected in General Fund.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
31000	Fund Balance	(3,485,409)	(3,485,409)	(4,054,054)	(4,236,249)	0%	(4,054,054)	(20,645,465)	(17,031,930)	(13,466,484)
40105	Real Estate Tax	0	0	0	0	0%	0	0	0	0
40120	Special Assessments	0	0	0	0	0%	0	0	0	0
40150	Delinquent State Assessed Tax	0	0	0	0	0%	0	0	0	0
Revenues	**- Total**	**(3,485,409)**	**(3,485,409)**	**(4,054,054)**	**(4,236,249)**	**0%**	**(4,054,054)**	**(20,645,465)**	**(17,031,930)**	**(13,466,484)**
49215	Transfer from General/SalesTax	(4,750,000)	(4,750,000)	(4,750,000)	(4,750,000)	0%	(2,375,000)	(4,750,000)	(4,750,000)	(4,845,664)
Transfers	**- Total**	**(4,750,000)**	**(4,750,000)**	**(4,750,000)**	**(4,750,000)**	**0%**	**(2,375,000)**	**(4,750,000)**	**(4,750,000)**	**(4,845,664)**
30200000 - Total		**(8,235,409)**	**(8,235,409)**	**(8,804,054)**	**(8,986,249)**	**0%**	**(6,429,054)**	**(25,395,465)**	**(21,781,930)**	**(18,312,148)**
000	**- Total**	**(8,235,409)**	**(8,235,409)**	**(8,804,054)**	**(8,986,249)**	**0%**	**(6,429,054)**	**(25,395,465)**	**(21,781,930)**	**(18,312,148)**

Budget Request

FUND: 302 Local County Sales Tax 1% DEPT: 300 General Government ORG KEY: 30230000 General Government

Narratives are not available

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
99015	Bond Interest	2,655,000	2,655,000	3,303,645	3,303,645	(20%)	3,303,643	153,784	191,465	465,219
99020	Bond Principal	2,659,665	2,659,665	2,015,000	2,015,000	32%	2,015,000	960,000	945,000	815,000
99025	Bond Process Fees	0	0	0	0	0%	0	222,127	0	0
99030	Cash Basis Reserve	2,920,744	2,920,744	0	3,667,604	(20%)	0	0	0	0
99085	Miscellaneous Expense	0	0	0	0	0%	0	5,500	0	0
Miscellaneous Expenditures - Total		**8,235,409**	**8,235,409**	**5,318,645**	**8,986,249**	**(8%)**	**5,318,643**	**1,341,410**	**1,136,465**	**1,280,219**
92030	Transfer to Other Fund	0	0	0	0	0%	0	20,000,000	0	0
Transfers - Total		**0**	**0**	**0**	**0**	**0%**	**0**	**20,000,000**	**0**	**0**
30230000 - Total		**8,235,409**	**8,235,409**	**5,318,645**	**8,986,249**	**(8%)**	**5,318,643**	**21,341,410**	**1,136,465**	**1,280,219**
300 - Total		**8,235,409**	**8,235,409**	**5,318,645**	**8,986,249**	**(8%)**	**5,318,643**	**21,341,410**	**1,136,465**	**1,280,219**
302 - Total		**0**	**0**	**(3,485,409)**	**0**	**0%**	**(1,110,412)**	**(4,054,054)**	**(20,645,465)**	**(17,031,930)**

Budget Request

FUND: 303 MH Services Co Sales Tax .25% DEPT: 000 NA ORG KEY: 30300000 MH Services Co Sales Tax .25%

TYPE	DESCRIPTION
Department	In 2018, Douglas County voters approved Proposition 1 which authorized the County to impose a one-quarter percent (.25%) countywide sales tax for the purpose of financing the costs of providing mental health services for the County and to issue sales tax/general obligation bonds of the County to finance construction costs for new mental health facilities. This fund, receives those proceeds, combined with property tax funding that was levied when the tax was added. Approximately 52% is Sales Tax revenue and 41% is property tax funds transferred in from the General fund, where they are levied. The Behavioral Health Fund consists of property tax revenues and proceeds from the countywide one-quarter cent sales tax dedicated to mental health services. Fund expenditures may be used for behavioral health operating and capital costs and substance use disorder (SUD) treatment operating and capital costs. These services can include but are not limited to crisis response, stabilization, prevention, treatment, and recovery support services; behavioral health workforce and clinical infrastructure; care coordination and case management. In addition, homelessness and supportive housing operating and capital costs are eligible because those services address needs related to behavioral health and substance use disorders.
Revenue	49650 - KDADS funding is expected to be received in State Fiscal year 2025. Staff expects to exhaust all state funding to support the Treatment and Recovery Center before December 31st, 2024. Bert Nash will likely receive this grant directly for 2025.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
31000	Fund Balance	(23,066,427)	(23,066,427)	(22,237,102)	(19,768,056)	0%	(22,237,102)	(20,747,396)	(16,222,817)	(14,858,274)
41035	.25% County Sales Tax	(7,185,492)	(7,185,492)	(7,145,423)	(6,600,000)	0%	(4,160,397)	(7,114,348)	(6,702,414)	(6,620,337)
49000	Miscellaneous Revenues	(891,420)	(891,420)	(891,420)	(873,936)	0%	(737,022)	(291,312)	(926,800)	(539,000)
49650	Special Purpose State Grants	0	0	0	0	0%	0	0	(3,100,000)	(2,486,856)
Revenues	**- Total**	**(31,143,339)**	**(31,143,339)**	**(30,273,945)**	**(27,241,992)**	**0%**	**(27,134,521)**	**(28,153,056)**	**(26,952,031)**	**(24,504,468)**
49210	Transfer from General	(4,470,582)	(4,470,582)	(5,422,690)	(5,195,687)	0%	0	(5,422,690)	(5,195,687)	(42,930)
Transfers	**- Total**	**(4,470,582)**	**(4,470,582)**	**(5,422,690)**	**(5,195,687)**	**0%**	**0**	**(5,422,690)**	**(5,195,687)**	**(42,930)**
30300000 - Total		**(35,613,921)**	**(35,613,921)**	**(35,696,635)**	**(32,437,679)**	**0%**	**(27,134,521)**	**(33,575,746)**	**(32,147,718)**	**(24,547,397)**
000	**- Total**	**(35,613,921)**	**(35,613,921)**	**(35,696,635)**	**(32,437,679)**	**0%**	**(27,134,521)**	**(33,575,746)**	**(32,147,718)**	**(24,547,397)**

Budget Request

FUND: 303 MH Services Co Sales Tax .25% DEPT: 203 Behavioral Health Projects ORG KEY: 30320300 Behavioral Health Projects

TYPE	DESCRIPTION
Department	This category includes county funds to offset Bert Nash's sliding fee scale and ensure that uninsured and underinsured individuals are served by the Community Mental Health Center. In 2024, Douglas County realigned funding for the Bert Nash Center through a series of allocations that redistributed $1,605,840 in employee health insurance to target specific projects. With the exception of the on-going sliding fee allocation ($1,370,610.00), the additional changes are now reflected in each related budget category. In 2025, commissioners moved specialty court funding from the mill levy onto the Behavioral Health Sales Tax. This category now includes funding for DCCCA and Bert Nash to provide services and staffing that support behavioral health court and drug court participants. ($519,418.00). Commissioners also moved the salary and benefit costs of the Director of Behavioral Health Projects to this category. In 2026, funding to support three transitional housing beds for Behavioral Health Court Clients at Transitions and Bridges ($109,500.00) was moved from Transitions to the Bert Nash Behavioral Health Court Allocation. For 2027, ongoing allocations for specialty courts total $592,418.00. An additional $99,500 is budgeted for court alternatives, including the anticipated expansion of drug court. DCCCA's specialty court allocation ($250,722.00) breaks down as follows: Behavioral Health Court- $38,455.00 Drug Court- $212,267.00 Bert Nash's specialty court allocation ($341,696.00) breaks down as follows: Behavioral Health Court Staff and Services: $232,196.00 Behavioral Health Court Transitional Housing $109,500.00
Personnel	Director of Behavioral Health Projects is now budgeted as Behavioral Health Administrator.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
50920	Behavioral Health Admin	134,112	134,112	134,112	148,281	(10%)	81,842	118,346	0	0
58035	Longevity Pay	0	0	240	0	0%	0	0	0	0
58070	Employee Benefits Payout	35,396	35,396	35,396	0	0%	25,390	15,725	0	0
Personnel	**- Total**	**169,508**	**169,508**	**169,748**	**148,281**	**14%**	**107,232**	**134,072**	**0**	**0**
61015	Consultants & Studies	0	0	75,000	50,000	(100%)	5,000	31,518	0	0
61100	Professional Services	0	0	0	0	0%	313,494	0	0	0

Budget Request

FUND: 303 MH Services Co Sales Tax .25% DEPT: 203 Behavioral Health Projects ORG KEY: 30320300 Behavioral Health Projects

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
Contractual	**- Total**	**0**	**0**	**75,000**	**50,000**	**(100%)**	**318,494**	**31,518**	**0**	**0**
91020	DCCCA	592,418	592,418	592,418	519,418	14%	0	989,113	0	0
91021	Court Alternatives	99,500	99,500	99,500	99,500	0%	3,975	1,260	0	0
91030	Bert Nash Comm Mental Hlth Ctr	1,370,610	1,370,610	1,370,610	1,370,610	0%	799,525	1,628,288	1,370,610	0
Agency Appropriations	**- Total**	**2,062,528**	**2,062,528**	**2,062,528**	**1,989,528**	**4%**	**803,500**	**2,618,661**	**1,370,610**	**0**
30320300 - Total		**2,232,036**	**2,232,036**	**2,307,276**	**2,187,809**	**2%**	**1,229,227**	**2,784,251**	**1,370,610**	**0**

Budget Request

FUND: 303 MH Services Co Sales Tax .25% DEPT: 203 Behavioral Health Projects ORG KEY: 303203A1 BHP - Peer Support

TYPE	DESCRIPTION
Department	The Behavioral Health focus area of the 2024-2029 Community Health Improvement Plan identifies two key objectives in the Integrate Lived Experience priority area: - Expand the peer support workforce in Douglas County by 50% between 2025 and 2029. - Establish a Clubhouse Model in Douglas County to provide peer-run psychosocial rehabilitation and support for Douglas County residents living with serious mental illness. This allocation has remained flat for the past seven years. County funding supports half-time and full-time stipends for up to 12 Peer Fellows ($193,282). An additional $37,500 supports supervision and coordination of the weekly Peer Fellows Seminar by Alive Inc., the behavioral health Consumer Run Organization (CRO) that was established by members of the Peer Fellowship in 2024. Funding Braids & Sustainability Heartland RADAC's "Peer First Responders" support Familiar Faces referrals from Lawrence Police Department (LKPD), the Homeless Resource Center, Treatment and Recovery Center (TRC), and Mobile Integrated Health (MIH). Douglas County supports one Peer First Responder through the Peer Fellows Program. Heartland RADAC matches the cost of that position. In 2026, ALIVE Inc. received ongoing funding from KDADS to increase the existing Director of Outreach and Lived Experience Integration to 40 hours per week and add an additional part time peer to the ALIVE Inc. organization. This allows ALIVE to provide direct peer-to-peer support in Douglas County, five days per week. In total, Douglas County supports 1.0 FTE of ALIVE's staff and KDADS now matches that with .75 FTE. Supplemental Request Douglas County administration is requesting a pledge of $140,000.00 in one-time capital to secure and renovate an existing building to collocate headquarters for ALIVE Inc. and Anchor Pointe Clubhouse. Utilization of these supplemental funds would be contingent upon Anchor Pointe and ALIVE’s ability to secure additional and sustainable operational support.
Contractual	This allocation has remained flat for the past four years. $185k supports half-time and full-time stipends for up to 10 peer positions. Funding has been braided in 2024 with $90k in grant dollars from Sunflower Foundation to develop

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
61100	Professional Services	231,000	231,000	230,782	231,000	0%	103,687	194,036	88,346	0
Contractual	**- Total**	**231,000**	**231,000**	**230,782**	**231,000**	**0%**	**103,687**	**194,036**	**88,346**	**0**
303203A1 - Total		**231,000**	**231,000**	**230,782**	**231,000**	**0%**	**103,687**	**194,036**	**88,346**	**0**

Budget Request

FUND: 303 MH Services Co Sales Tax .25% DEPT: 203 Behavioral Health Projects ORG KEY: 303203A2 BHP - Psych Infrastructure

TYPE	DESCRIPTION
Department	The Behavioral Health focus area of the 2024-2029 Community Health Improvement Plan identifies two key objectives in the Improve Access to Care priority area: - By 2029, reduce cancellation and no-show rates for psychiatric services by 15%. - By 2029, increase patient satisfaction with access to psychiatric and medical services by 20%. Douglas County funds support cost sharing to offset the projected financial deficit of psychiatry programs at Bert Nash Center and Heartland CHC. County funds support the difference between revenue and expense, up to 40% of the salary and benefit costs of designated psychiatry providers. Funding is dependent on maintaining current staffing levels. In 2024, members of the Psychiatric Infrastructure workgroup requested consideration of each agency's total program costs in determining the proposed Psychiatric Infrastructure allocations In 2027, both agencies' funding requests remain flat at $737,050. Current funding represents $158,550 for Heartland Community Health Clinic to offset the costs of a child psychiatrist and $587,500 to partially support two full time psychiatrists at Bert Nash ($321,038) and to provide operational support for the rest of the psychiatric med services program ($257,462). The Psychiatric Infrastructure allocation covers 38% of Heartland’s projected deficit for psychiatry and medication services in 2026. Bert Nash's allocation covers 63% of the projected funding gap for 2026. In terms of the impact of the overall psychiatric infrastructure supplemental, Heartland’s request represents 14% of the total estimated cost of psychiatry and medication services. Bert Nash’s request represents 16% of the total estimated cost of their psychiatry and medication services. Both agencies have shown significant growth in the number of new clients, the number of patient encounters per quarter, and the number of unique patients. No shows and cancellation rates have also declined at both agencies.
Contractual	$158,550 is for Heartland and $578,500 is included with the re-estimate to move $300,000 psychiatric target to this line. Overall, Heartland's request represents 40% of their deficit. Bert Nash's request represents 69%.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
61100	Professional Services	737,050	737,050	737,050	737,050	0%	436,048	737,050	650,000	0
Contractual	**- Total**	**737,050**	**737,050**	**737,050**	**737,050**	**0%**	**436,048**	**737,050**	**650,000**	**0**
303203A2 - Total		**737,050**	**737,050**	**737,050**	**737,050**	**0%**	**436,048**	**737,050**	**650,000**	**0**

Budget Request

FUND: 303 MH Services Co Sales Tax .25% DEPT: 203 Behavioral Health Projects ORG KEY: 303203A3 BHP - Integrated Crisis Team

TYPE	DESCRIPTION
Department	Funding in this category includes support for Alternative 911 Emergency Response Initiatives such as 988 and the Bert Nash Mobile Response Team (MRT). In 2027, after consultation with Bert Nash Center, staff are recommending that existing funds from WRAP and Transitions be redirected away from these programs as their revised 2026 program budgets show net gains while revised budgets for Mobile Response and TRC show substantial losses. These projected losses are due to increases in the cost of uncompensated care and a lack of payers to support MRT beyond CCBHC Medicaid revenue. Staff recommend that funds to offset TRC and MRT crisis services costs for clients without a payer source are moved to a Crisis Services Uncompensated Care fund. Bert Nash's budget request sets that fund at $1,432,041 MRT base funding is static in 2027 ($445,000). Supplemental Request Headquarters Kansas has submitted a one-time supplemental request of $180,000 to address anticipated solvency issues in 2027. Full details are provided in the Headquarters Kansas budget request. Staff have identified continued concerns regarding financial sustainability, organizational capacity, and governance.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
61100	Professional Services	1,889,878	1,889,878	1,889,878	445,000	325%	259,581	166,399	20,172	0
Contractual	**- Total**	**1,889,878**	**1,889,878**	**1,889,878**	**445,000**	**325%**	**259,581**	**166,399**	**20,172**	**0**
81010	Equipment	0	0	0	0	0%	0	30,113	1,382	0
Capital Outlay	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**30,113**	**1,382**	**0**
303203A3 - Total		**1,889,878**	**1,889,878**	**1,889,878**	**445,000**	**325%**	**259,581**	**196,512**	**21,554**	**0**

Budget Request

FUND: 303 MH Services Co Sales Tax .25% DEPT: 203 Behavioral Health Projects ORG KEY: 303203A4 BHP - Integ. Care Coordination

TYPE	DESCRIPTION
Department	This allocation represents support for the community-based portion of Heartland RADAC's Intensive Care Coordination Team. Intensive Care Coordination aligns with the following strategy in the Increase Access to Care priority of the Behavioral Health focus area of the Community Health Improvement Plan: - Expand options for accessing outpatient treatment services through introduction of group therapy and peer support, offering evening and weekend outpatient treatment options, expanding same-day or walk-in appointment availability, implementation of care coordinators, and integration of transportation services. Heartland RADAC's budget request remains static for 2027 and includes funding to support 5 FTE Care Coordinators and 1 FTE Recovery Coach. Braided funding supports two additional Peer First Responders through the Peer Fellows program and matching support leveraged by Heartland RADAC's other contracts.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
61100	Professional Services	739,920	739,920	739,920	765,300	(3%)	333,726	649,677	622,857	0
Contractual	**- Total**	**739,920**	**739,920**	**739,920**	**765,300**	**(3%)**	**333,726**	**649,677**	**622,857**	**0**
303203A4 - Total		**739,920**	**739,920**	**739,920**	**765,300**	**(3%)**	**333,726**	**649,677**	**622,857**	**0**

Budget Request

FUND: 303 MH Services Co Sales Tax .25% DEPT: 203 Behavioral Health Projects ORG KEY: 303203A5 BHP - Prevention Programs

TYPE	DESCRIPTION
Department	This category includes funding to support the work of Engage Douglas County and the implementation of Zero Suicide across Douglas County's behavioral health system of care. Funding requests to support this work remain static in 2027. DCCCA received $150,000.00 to support Engage Douglas County in 2026. Lawrence Douglas County Public Health received $27,500 to support a full time Zero Suicide Coordinator. More specific information related to the prevention work of Engage Douglas County is available in DCCCA's budget request. Implementation of Zero Suicide is one of the four main objectives of the Behavioral Health Focus Area of the 2024-2029 Community Health Improvement Plan (CHIP). In addition, the Prioritize Prevention plank outlines two key priorities related to the work of Engage Douglas County to prevent youth substance use: - By 2029, reduce the percent of Douglas County youth who report no perceived risk of harm from the use of vaping products from 6.5% in 2022 to 5% by 2028. - By 2029, reduce the percent of youth who report low perceived risk of harm from drug use from 47.6 percent in 2021 to 42 percent by 2028. Supplemental Note: DCCCA has two supplemental requests related to prevention: DCCCA has requested $70,000 in funding to pilot an adolescent treatment services program one half-day per week at the College and Career Academy in Lawrence during the 2027 calendar year. A licensed therapist would coordinate with LCCA staff to determine the best schedule to align with the school day and student needs. This is a one-time request. During the year of funding support DCCCA will identify opportunities to transition this pilot to a fee for service model for future years to support sustainability for adolescent treatment services. DCCCA has also requested on-going support, in the amount of $175,000 for a school-designated prevention project. Detail for both of these supplemental requests are available in the DCCCA budget request.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
61100	Professional Services	177,500	177,500	177,500	206,000	(14%)	133,535	178,404	188,635	0
Contractual	**- Total**	**177,500**	**177,500**	**177,500**	**206,000**	**(14%)**	**133,535**	**178,404**	**188,635**	**0**
303203A5 - Total		**177,500**	**177,500**	**177,500**	**206,000**	**(14%)**	**133,535**	**178,404**	**188,635**	**0**

Budget Request

FUND: 303 MH Services Co Sales Tax .25% DEPT: 203 Behavioral Health Projects ORG KEY: 303203A6 BHP - Supportive Housing Proj.

TYPE	DESCRIPTION
Department	The proposed 2025 Supportive Housing Budget includes on-going operational support for five existing supportive housing programs: On-going- $1,358,556 includes the following operational costs: Artists Helping the Homeless- $454,186.00 Bert Nash Transitions- moved to Behavioral Health Court and Crisis Services Uncompensated Care as Transitions is now self-sustaining. Mental Health America of the Heartland- $519,552.00 Flexible Housing Pool- $80,448.00 DCCCA Home Sweet Hope rent and utility assistance for Douglas County residents- $104,400.00 Supplemental Requests: Administration is requesting a one-time capital supplemental, not to exceed $200,000.00, to maintain capacity to secure, renovate, and partially furnish transitional housing units for Justice Involved individuals. DCCCA is requesting rent and utility assistance for Home Sweet Hope ($45,600.00) to support a full year in 2027. Cardinal Housing Network has a supplemental request for on-going funding to support transitional housing for women ($349,500).
Capital Outlay	In 2025, the commission approved $383,000 for Cardinal Housing Network women's SUD project, $900,000 for Ninth Street Missionary Baptist Church/Family Promise, $124,818 for Mirror Inc., $800,000 for DCCCA women's SUD transitional housing, and $750,000 for the City of Lawrence family shelter. In the 2026 actuals, DCCCA's one-time supplemental request for transitional housing solar panels for $174,940 and Mirror's one-time supplemental request to carry over unspent funds from 2025 for $19,039. These amounts will be reflected in Behavioral Health Projects capital outlay in the 2026 re-estimated budget so they will impact fund balance.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
61100	Professional Services	1,158,556	2,370,688	1,391,921	2,034,315	(43%)	631,759	2,061,182	3,628,110	0
Contractual	**- Total**	**1,158,556**	**2,370,688**	**1,391,921**	**2,034,315**	**(43%)**	**631,759**	**2,061,182**	**3,628,110**	**0**
89000	Misc Capital Outlay	0	0	0	193,979	(100%)	58,844	900,000	0	0
Capital Outlay	**- Total**	**0**	**0**	**0**	**193,979**	**(100%)**	**58,844**	**900,000**	**0**	**0**

Budget Request

FUND: 303 MH Services Co Sales Tax .25% DEPT: 203 Behavioral Health Projects ORG KEY: 303203A6 BHP - Supportive Housing Proj.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
303203A6 - Total		**1,158,556**	**2,370,688**	**1,391,921**	**2,228,294**	**(48%)**	**690,603**	**2,961,182**	**3,628,110**	**0**

Budget Request

FUND: 303 MH Services Co Sales Tax .25% DEPT: 203 Behavioral Health Projects ORG KEY: 303203A7 BHP - Intervention Services

TYPE	DESCRIPTION
Department	Funding in this category includes consolidated funds to support SUD Treatment for uninsured individuals. The category has also included operational support for Bert Nash Center's Working to Recognize Alternative Possibilities (WRAP) program. In 2025, staff consolidated existing funds that had been traditionally disbursed to individual agencies to support SUD projects with similar objectives. This change created a shared funding pool to further reduce disparities and ensure better access to urgently needed substance use treatment services. Community partners are eligible to receive a base allocation of funds and reimbursement at a standardized rate for residential treatment, Medication Assisted Treatment (MAT), detox services, and Intensive Outpatient (IOP) treatment for uninsured and underinsured individuals. Potential partners in this work include DCCCA, Mirror Inc. Heartland RADAC, and Avalon Recovery Center. In 2027, staff recommend maintaining the consolidated Substance Use Treatment pool to support uninsured and underinsured individuals at a cost not to exceed $1,025,106. Funding for the SUD Treatment Pool is broken down as follows: Medication Assisted Treatment (MAT)- $230,650 SUD Treatment for Uninsured- $405,000 Peer First Social Detox- $389,456 WRAP Program- In 2027, after consultation with Bert Nash Center, staff are recommending that existing funds from WRAP and Transitions be redirected away from these programs as their revised 2026 program budgets show net gains while revised budgets for Mobile Response and TRC show substantial losses. Staff recommend that funds to offset TRC and MRT costs for clients without a payer source are moved to a Crisis Services Uncompensated Care fund. Bert Nash's budget request sets that fund at $1,432,041. Supplemental Request DCCCA has submitted a supplemental request to increase the supply and distribution of Naloxone through existing vending machines. Full details are available in the DCCCA budget request.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
61100	Professional Services	1,025,106	1,025,106	1,104,106	946,106	8%	684,664	1,939,907	1,636,999	0
Contractual	**- Total**	**1,025,106**	**1,025,106**	**1,104,106**	**946,106**	**8%**	**684,664**	**1,939,907**	**1,636,999**	**0**
91035	Bert Nash Wrap Program	0	0	358,355	860,041	(100%)	0	0	0	0
Agency Appropriations	**- Total**	**0**	**0**	**358,355**	**860,041**	**(100%)**	**0**	**0**	**0**	**0**
303203A7 - Total		**1,025,106**	**1,025,106**	**1,462,461**	**1,806,147**	**(43%)**	**684,664**	**1,939,907**	**1,636,999**	**0**

Budget Request

FUND: 303 MH Services Co Sales Tax .25% DEPT: 203 Behavioral Health Projects ORG KEY: 303203A8 BHP - Behavioral Health Admin

TYPE	DESCRIPTION
Department	BHADMIN includes anticipated funding needs to support training expenses, including travel, and well as technical assistance, data analysis and collaboration for the Familiar Faces Initiative, Douglas County Crisis Response Coalition, and the Douglas County Suicide Fatality Review Board. Training expenses ($54,178) include braided funding for existing prevention initiatives such as Sources of Strength Facilitation, Alive and Well Trauma Awareness Training, and Zero Suicide consultation with EDC. Training dollars also support expenses for the Peer Fellows program, including Kansas Leadership Center programs, SMART Recovery certification, and Story Center's Digital Storytelling Workshop. These training expenses fluctuate year-to-year. The training allocation has remained consistent for the past three years.
Capital Outlay	Miscellaneous expenses also include funding not to exceed $35,000 for technical assistance to support the implementation of a Behavioral Health Crisis Response Coalition in 2026. Funding to support that work in 2025 was supported by the Sunflower Foundation.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025 Actual	2024 Actual	2023 Actual
61100	Professional Services	75,000	75,000	110,000	54,178	38%	30,795	12,820	8,572	0
Contractual	**- Total**	**75,000**	**75,000**	**110,000**	**54,178**	**38%**	**30,795**	**12,820**	**8,572**	**0**
99085	Miscellaneous Expense	0	0	0	0	0%	0	0	0	0
Miscellaneous Expenditures	**- Total**	**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
303203A8 - Total		**75,000**	**75,000**	**110,000**	**54,178**	**38%**	**30,795**	**12,820**	**8,572**	**0**

Budget Request

FUND: 303 MH Services Co Sales Tax .25% DEPT: 203 Behavioral Health Projects ORG KEY: 303203A9 BHP - TRC Operations

TYPE	DESCRIPTION
Department	Funding in this category represents Douglas County's "not to exceed" amount for operational support for the Treatment and Recovery Center as the payer of last resort. Beginning in 2025, KDADS' operational support ($3.1 million) for the Treatment and Recovery Center (TRC) was shifted directly to Bert Nash instead of Douglas County. In 2026, Douglas County provided one-time supplemental funds to address solvency concerns in an amount not to exceed $700,000. Bert Nash Center's 2027 request for TRC Operations remains static at $1,613,038. Funding to offset the cost of uncompensated care at TRC is now available through the Crisis Services Uncompensated Care Fund.

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026 Actual	2025Actual	2024Actual	2023 Actual
61100	Professional Services	1,613,038	1,613,038	1,613,038	1,613,038	0%	1,002,769	1,061,217	2,620,678	0
Contractual	**- Total**	**1,613,038**	**1,613,038**	**1,613,038**	**1,613,038**	**0%**	**1,002,769**	**1,061,217**	**2,620,678**	**0**
303203A9 - Total		**1,613,038**	**1,613,038**	**1,613,038**	**1,613,038**	**0%**	**1,002,769**	**1,061,217**	**2,620,678**	**0**
203	**- Total**	**9,879,084**	**11,091,216**	**10,659,826**	**10,273,816**	**(4%)**	**4,904,633**	**10,715,056**	**10,836,361**	**0**

Budget Request

FUND: 303 MH Services Co Sales Tax .25% DEPT: 300 General Government ORG KEY: 30330000 MH Services County Sales Tax

TYPE	DESCRIPTION
Department	In 2026, the county will contribute $503,902.50 towards the Series 2020A bond (Treatment & Recovery Center), consisting of $380,000 in principal and $123,902.50 in interest. In 2027, the county will pay an additional $502,502.50, which includes $390,000 in principal and $112,502.50 in interest. Including these payments, the total remaining amount to be paid off by 2040 is $7,547,242.50.
Transfers & Misc	99121-Behavioral Health Projects- This fund contains 2026 one-time expenditures from fund balance for the following programs: Child Advocacy Center $10,000 (mental health therapy for children & caregivers impacted by child abuse) Cardinal Housing Network $247,000 (capital improvements 1126 Ohio) Crisis System Solvency $700,000 (allocated to Bert Nash) DCCCA $179,940 (housing solar panels) HeadQuarters KS $300,000 (solvency) Lawrence-Douglas County Public Health $15,500 (suicide prevention program) The Mirror $19,039 (carryover funds from 2025)

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
61100	Professional Services	0	0	0	0	0%	0	0	0	0
Contractual - Total		**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
81010	Equipment	0	0	0	0	0%	0	0	0	0
Capital Outlay - Total		**0**	**0**	**0**	**0**	**0%**	**0**	**0**	**0**	**0**
99015	Bond Interest	112,503	112,503	123,903	123,903	(9%)	123,903	153,784	145,803	156,153
99020	Bond Principal	390,000	390,000	380,000	380,000	3%	380,000	370,000	360,000	345,000
99025	Bond Process Fees	0	0	0	0	0%	0	0	0	0
99030	Cash Basis Reserve	25,232,334	24,020,202	0	20,691,847	22%	0	0	0	0
99090	Non-Appropriated Balance	0	0	0	718,935	(100%)	0	0	0	0
99120	Funding Contingency	0	0	0	0	0%	179,388	47,123	0	0
99121	Behavioral Health Projects	0	0	1,466,479	249,178	(100%)	1,092,090	52,682	58,158	7,823,428
Miscellaneous Expenditures - Total		**25,734,837**	**24,522,705**	**1,970,382**	**22,163,863**	**16%**	**1,775,381**	**623,588**	**563,961**	**8,324,580**
30330000 - Total		**25,734,837**	**24,522,705**	**1,970,382**	**22,163,863**	**16%**	**1,775,381**	**623,588**	**563,961**	**8,324,580**

Budget Request

FUND: 303 MH Services Co Sales Tax .25% DEPT: 300 General Government ORG KEY: 30330000 MH Services County Sales Tax

Object	Description	2027 Proposed Budget	2027 Adopted Budget	2026 Estimated Budget	2026 Budget	% Change Budget	2026Actual	2025Actual	2024Actual	2023Actual
300	- Total	25,734,837	24,522,705	1,970,382	22,163,863	16%	1,775,381	623,588	563,961	8,324,580
303	- Total	0	0	(23,066,427)	0	0%	(20,454,508)	(22,237,102)	(20,747,396)	(16,222,817)