

ANNUAL REPORT FOR DOUGLAS COUNTY
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

GOVERNMENTAL FUNDS-MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	2,534,650.83	136,526.48	328,809.10	2,999,986.41
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	2,122,676.31	658,335.27	0.00	2,781,011.58
Delinquent Property Taxes	8,021.80	2,603.01	0.00	10,624.81
Penalties and Interest	5,792.79	1,728.44	0.00	7,521.23
Wheel Tax	0.00	110,892.19	0.00	110,892.19
Tax Deed Revenue	4,142.33	0.00	0.00	4,142.33
Licenses and Permits	6,779.00	0.00	600.00	7,379.00
Intergovernmental Revenue:				
Federal Grants	25,458.94	18,017.03	16,114.43	59,590.40
Federal Payments in Lieu of Taxes	5,697.27	0.00	0.00	5,697.27
State Grants	0.00	155,383.17	0.00	155,383.17
State Shared Revenue	45,319.13	791,228.76	48,654.84	885,202.73
Charges for Goods and Services:				
General Government	73,501.11	0.00	5,771.02	79,272.13
Public Safety	134,689.97	0.00	0.00	134,689.97
Public Works	0.00	502.42	2,040.00	2,542.42
Health and Welfare	4,766.02	0.00	0.00	4,766.02
Culture and Recreation	14,314.00	0.00	0.00	14,314.00
Conservation of Natural Resources	28,001.88	0.00	0.00	28,001.88
Fines and Forfeits:				
Fines	2,000.00	0.00	0.00	2,000.00
Costs	584.00	0.00	0.00	584.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	129,754.30	24,750.53	6,676.02	161,180.85
Rent	57,178.35	0.00	0.00	57,178.35
Contributions and Donations	5,000.00	0.00	0.00	5,000.00
Refund of Prior Year's Expenditures	871.62	0.00	0.00	871.62
Other Miscellaneous Revenue	879.74	0.00	210.00	1,089.74
Sale of County Property	565.11	0.00	0.00	565.11
Total Revenue and Other Sources	2,675,993.67	1,763,440.82	80,066.31	4,519,500.80
Expenditures and Other Uses (subfunction level):				
Legislative	137,000.36	0.00	0.00	137,000.36
Elections	2,593.65	0.00	0.00	2,593.65
Judicial System	48,036.39	0.00	0.00	48,036.39
Financial Administration	308,493.61	0.00	0.00	308,493.61
Legal Services	86,908.04	0.00	0.00	86,908.04
Other General Government	454,220.20	0.00	17,268.13	471,488.33
Law Enforcement	453,820.65	0.00	0.00	453,820.65
Protective and Emergency Services	0.00	0.00	170,529.41	170,529.41
Highways and Bridges	0.00	2,156,403.47	64,110.93	2,220,514.40
Economic Assistance	11,050.53	0.00	0.00	11,050.53
Health Assistance	53,160.12	0.00	0.00	53,160.12
Social Services	2,200.00	0.00	0.00	2,200.00
Mental Health Services	20,425.23	0.00	0.00	20,425.23
Culture	1,102.65	0.00	0.00	1,102.65
Recreation	91,562.99	0.00	0.00	91,562.99
Soil Conservation	122,018.49	0.00	0.00	122,018.49
Water Conservation	4,582.85	0.00	0.00	4,582.85
Urban Development	23,742.18	0.00	0.00	23,742.18
Economic Development	42,075.25	0.00	0.00	42,075.25
Intergovernmental Expenditures	0.00	10,019.44	0.00	10,019.44
Total Expenditures and Other Uses	1,862,993.19	2,166,422.91	251,908.47	4,281,324.57
Transfers In (Out)	(623,850.00)	500,000.00	123,850.00	0.00
Special Items (specify)	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00
Increase/Decrease in Fund Balance	189,150.48	97,017.91	(47,992.16)	238,176.23
Ending Fund Balance:				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	0.00	233,544.39	245,388.53	478,932.92
Committed	0.00	0.00	0.00	0.00
Assigned	787,500.00	0.00	35,428.41	822,928.41
Unassigned	1,936,301.31	0.00	0.00	1,936,301.31
Total Ending Fund Balance	2,723,801.31	233,544.39	280,816.94	3,238,162.64
Governmental Long-term Debt			0.00	

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the County Auditor at (605)724-2423.