



2025

# RECOMMENDED BUDGET

EXECUTIVE BUDGET COMMITTEE PRESENTATION

STUDY SESSION – OCTOBER 15, 2024



# CURRENT ENVIRONMENT

- Economy is expanding at a slower pace at the state and national level in 2024 compared to 2023
- Inflation is expected to return to more normal levels the next few years
- Job growth has slowed at the national and state levels
- Costs continue to increase as seen in growth in expenditures for materials, supplies, equipment and contracts
- Transition of the judicial district was a major consideration for the 2025 budget

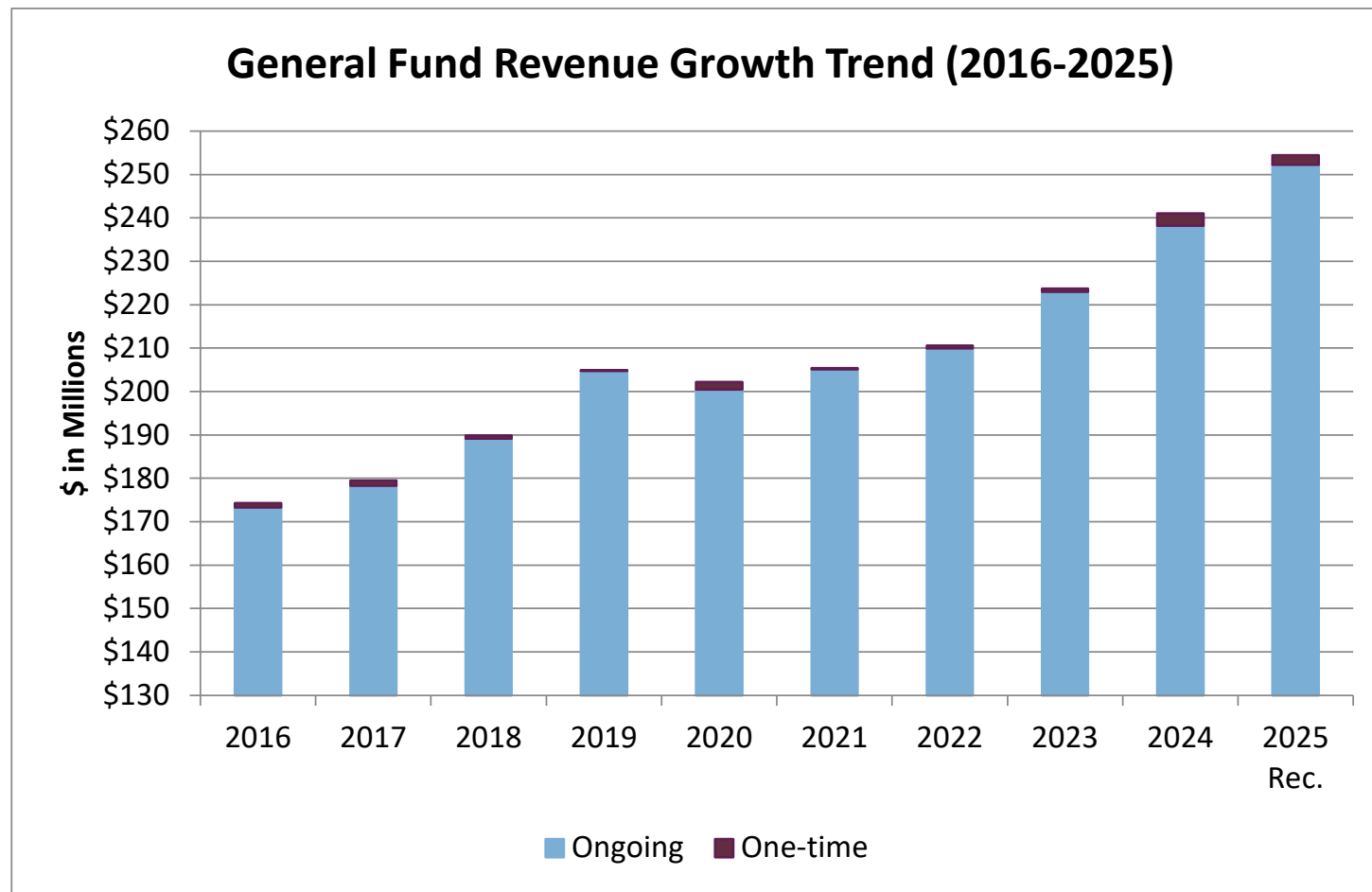
# 2025 QUICK BUDGET FACTS & FIGURES

- Total Revenues (all funds): \$563.4 million, 4.6% increase (*\$538.7 million '24*)
  - General Fund revenue: \$254.4 million, 5.6% increase (\$252.3 million ongoing) (*\$241.0M '24*)
- Total Expenditures (all funds): \$571.8 million, 3.6% increase (*\$552.1 million '24*)
  - General Fund expenditures: \$270.4 million, 9.6% increase (\$251.5 million ongoing) (*\$ 246.7M '24*)
- Total Staffing: 2,836.32 FTE, up 192.10 FTE from '24 (*2,644.22 '24 amended*)
  - General Fund staffing: 1,590.62 FTE, recommended adding 9.10 FTE through discretionary requests (net of 189.10 from '24)
- Estimated Ending 2025 General Fund Balance: \$68.3 million (\$16.0 million use)
- Total County Net Assessed Value (estimated): \$15.6 billion, down 1.8% from '24
- Total County Mill Levy (estimated): 11.823 mills (15.821 maximum allowable) 11.206 in '24
  - Temporary Tax Credit: -4.062 mills for 2025 collections
- Capital Improvement Program budget: \$10.2 million

# REVENUE TRENDS

- General Fund – increasing 5.6% or \$13.4 million over 2024 adopted budget
  - Property Tax: intervening year - additional \$5.6M
  - Motor Vehicle Fees & Charges: up approx. \$374,000
  - Development-related: growth of \$2.0M in these revenues
  - Tax Collection Fee: growth of \$600,000 due to property tax revenue
  - Investment Earnings: increase of \$3.1M due to higher interest rates and fund balance levels with \$2.1M ongoing
- Other Significant Funds
  - Social Services Fund: Increased demand and additional allocations from State increase revenue by \$814k
  - Public Health Fund: additional funding from General Fund \$868k
- Total budget revenues for 2025 are projected to be \$563.4 million or \$24.7 million more than 2024
  - As the largest source of revenue, property tax accounts for \$6.3 million

# REVENUE TREND – GENERAL FUND



# PROPERTY TAX TREND

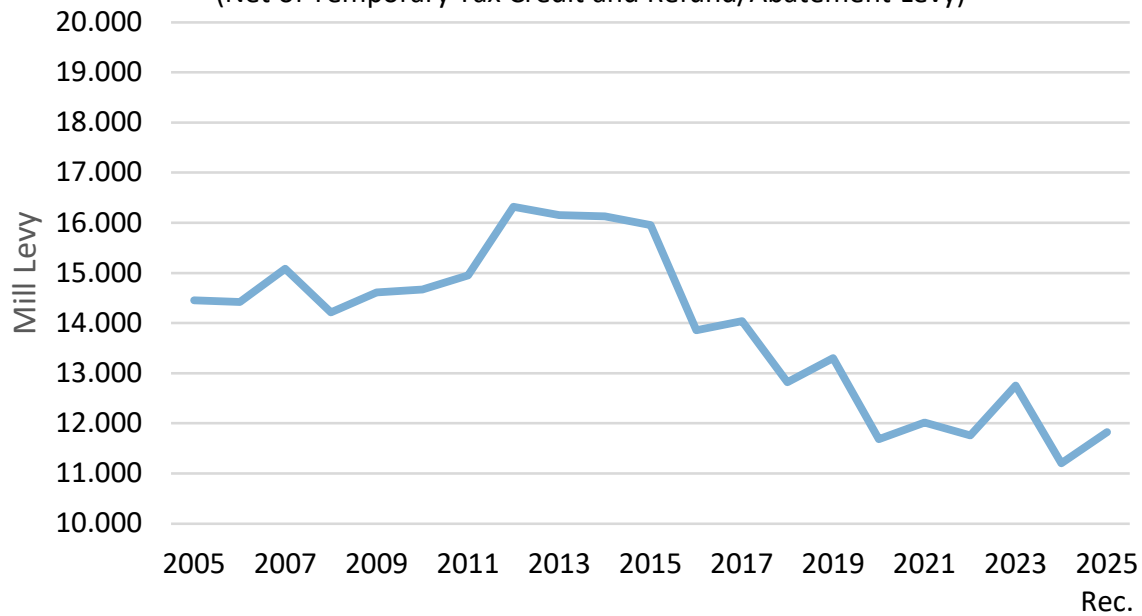
(\$ in millions)	2024	Prelim. Cert. 8/28	
		2025	Growth
Total Actual Value	155,914.0	157,505.5	1.0%
Total Assessed Value	15,866.2	15,577.5	-1.8%
New Construction			
Actual Value	1,943.8	1,519.1	-21.8%
Assessed Value	227.7	160.9	-29.3%
Assessed Value of TIFs	280.3	292.2	4.2%
Metro Area Inflation Rate	5.2%	2.6%	

- Actual Value increased while Assessed Value decreased due to a portion of the actual value being exempt from the assessed value calculation and assessments rates were decreased
- TABOR Local growth rate for 2025 is 3.66%, compared to 6.67% in 2024
- Growth in new construction (1.11%) and inflation (2.55%)
- Temporary tax credit will decrease to -4.062 mills (this year was -4.684 mills)
- Updates to data for final certification of values in December, but not usually significant

# PROPERTY TAX TREND

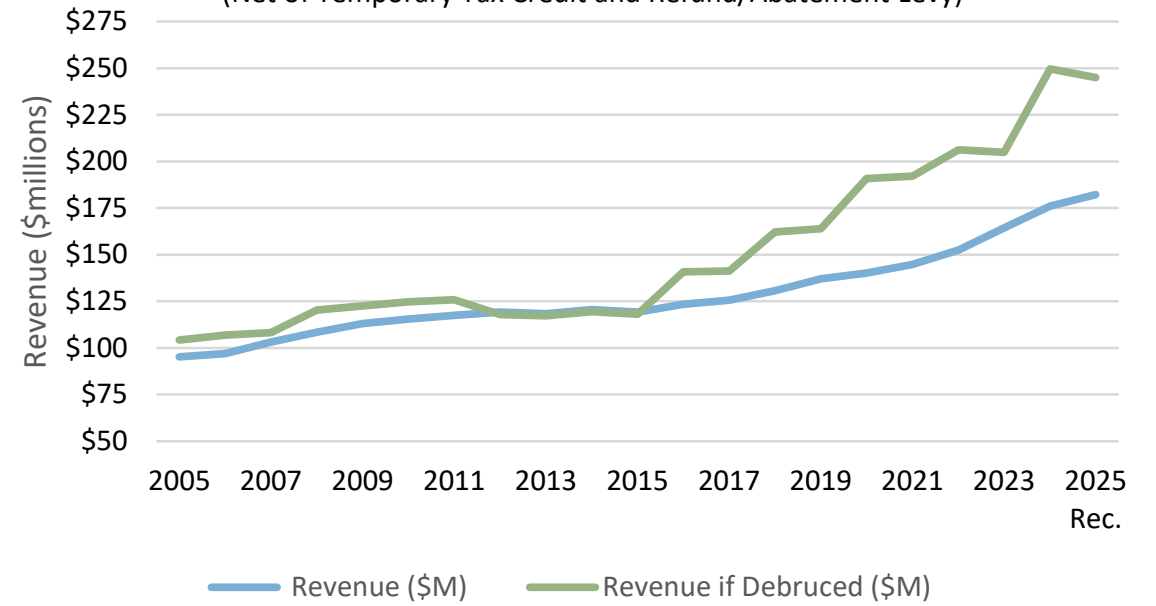
## County Mill Levy History

(Net of Temporary Tax Credit and Refund/Abatement Levy)



## County Property Tax Revenue History

(Net of Temporary Tax Credit and Refund/Abatement Levy)



# PROPERTY TAX TREND

<b>(Dollars in Millions)</b>	<b>2024 Levy</b>	<b>2024 Revenue</b>	<b>2025 Levy</b>	<b>2025 Revenue</b>	<b>2025 Assessed Value</b>	<b>2025 AV Change</b>
General Fund	9.213	\$ 144.7	9.744	\$ 150.3		
Social Services Fund	1.252	19.7	1.324	20.4		
Road & Bridge Fund	0.368	5.8	0.375	5.8		
Capital Expenditure Fund	0.373	5.9	0.380	5.9		
<b>Total County*</b>	<b>11.206</b>	<b>\$ 176.0</b>	<b>11.823</b>	<b>\$ 182.3</b>	<b>\$ 16,823.4</b>	<b>29.2%</b>
Developmental Disability	1.000	\$ 15.9	1.000	\$ 16.1	\$ 16,858.0	29.1%
ALEA Fund	4.982	11.4	4.982	10.8	2,448.4	34.0%
Recreation District*	0.604	1.3	0.614	1.3	2,219.2	28.4%
ACWWA PID	8.250	8.5	7.900	8.5	1,082.1	33.9%

**NOTES:**

1) The refund and abatement levy is to capture the revenue that would have been collected in prior years due to errors in assessments and is considered outside of the TABOR calculation.

2) For 2025, there will be a temporary tax credit of 4.062 mills to prevent the over collection of revenue based upon the TABOR calculation.



# EBC GOALS AND OBJECTIVES

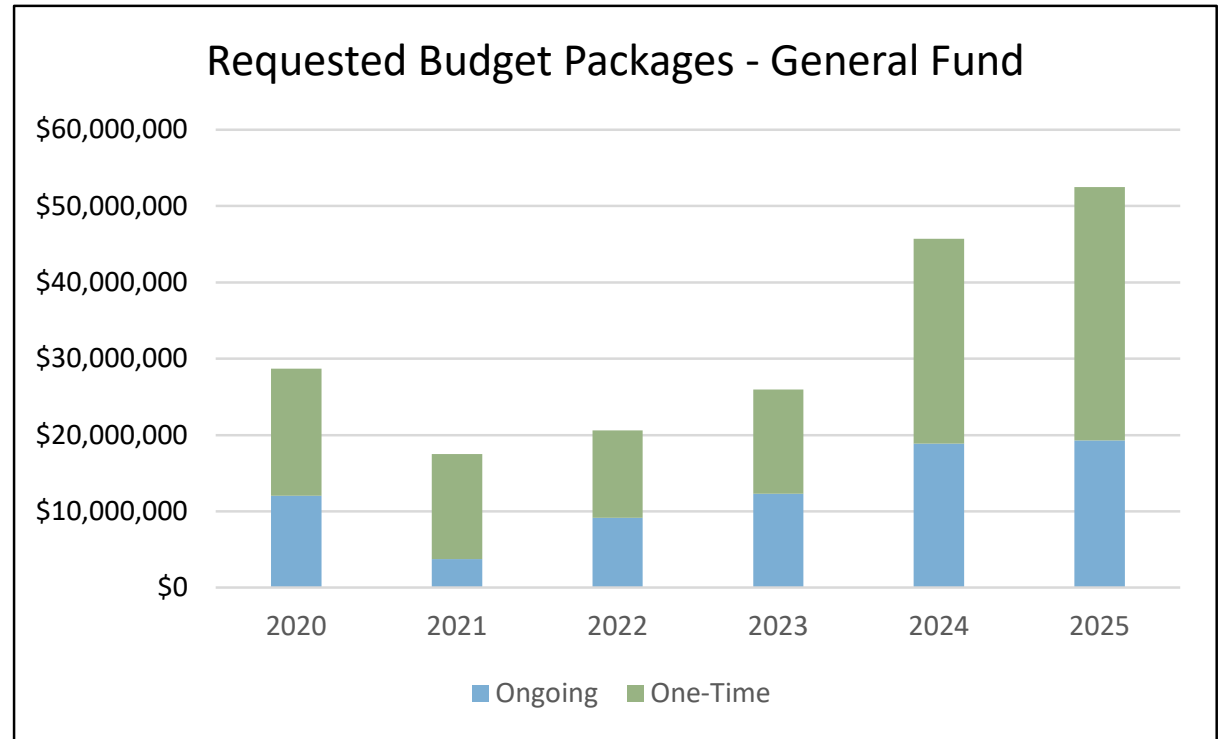
- The Executive Budget Committee (EBC) developed the 2025 Recommended Budget with the following goals and objectives in mind:
  - Structurally balancing the General Fund operating budget focusing on mandates and requirements,
  - Planning ahead for known future needs and working towards continued financial sustainability,
  - Leveraging available one-time funds to make critically needed capital improvements, and
  - Fiscal constraints resulted in tough budget decisions and limited EBC's ability to use policy prioritization and address capital needs that continue to be pushed out.

# STRUCTURALLY BALANCED BUDGET

- Structurally balancing the General Fund operating budget is important to financial stability by matching ongoing expenses with ongoing revenue.
- Differs from legal definition of balancing the budget in State budget law.
- Balancing the operating budget benefits the County by:
  - Shows the County does not budget beyond its means to pay for ongoing services,
  - Enhances the financial sustainability by not relying on one-time funds or fund balances to operate ongoing County programs and services,
  - Reserves the use of fund balance for one-time items such as capital projects, equipment, and other capital assets,
  - Strengthens financial position and bolsters credit rating, and
  - Demonstrates fiscal responsibility and sound management of taxpayer dollars.

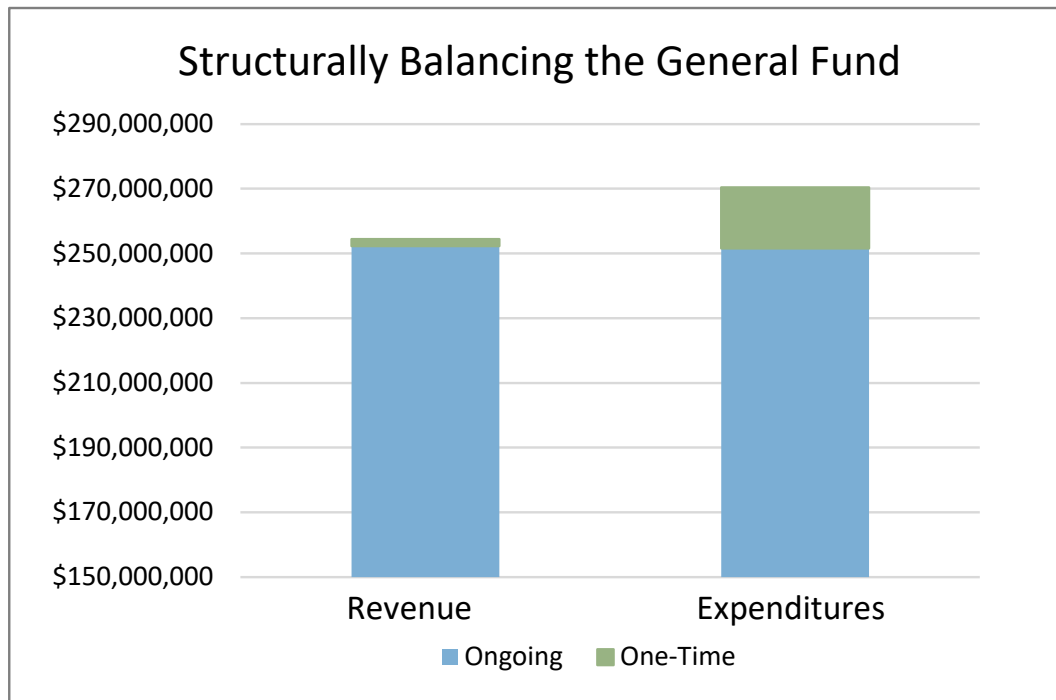
# STRUCTURALLY BALANCED BUDGET

- Budget guidance indicated to only enter budget package requests that were required or mandated
- Total General Fund budget package requests totaled \$52.5 million (\$19.3 million ongoing)
- 2025 Recommended Budget includes \$29.0 million in total packages with \$10.0 million in ongoing expenses
- Recommended an increase of 192.10 FTE (176 are part of 18<sup>th</sup> Judicial District transition)
- Budget package requests have been increasing as inflationary pressure limits the ability to continue to absorb increased costs



# STRUCTURALLY BALANCED BUDGET

- The 2025 General Fund operating budget is structurally balanced with a \$791,000 remainder



## One-Time Use of Fund Balance

**\$16.0 million**

## Prior-Year Operating Balances

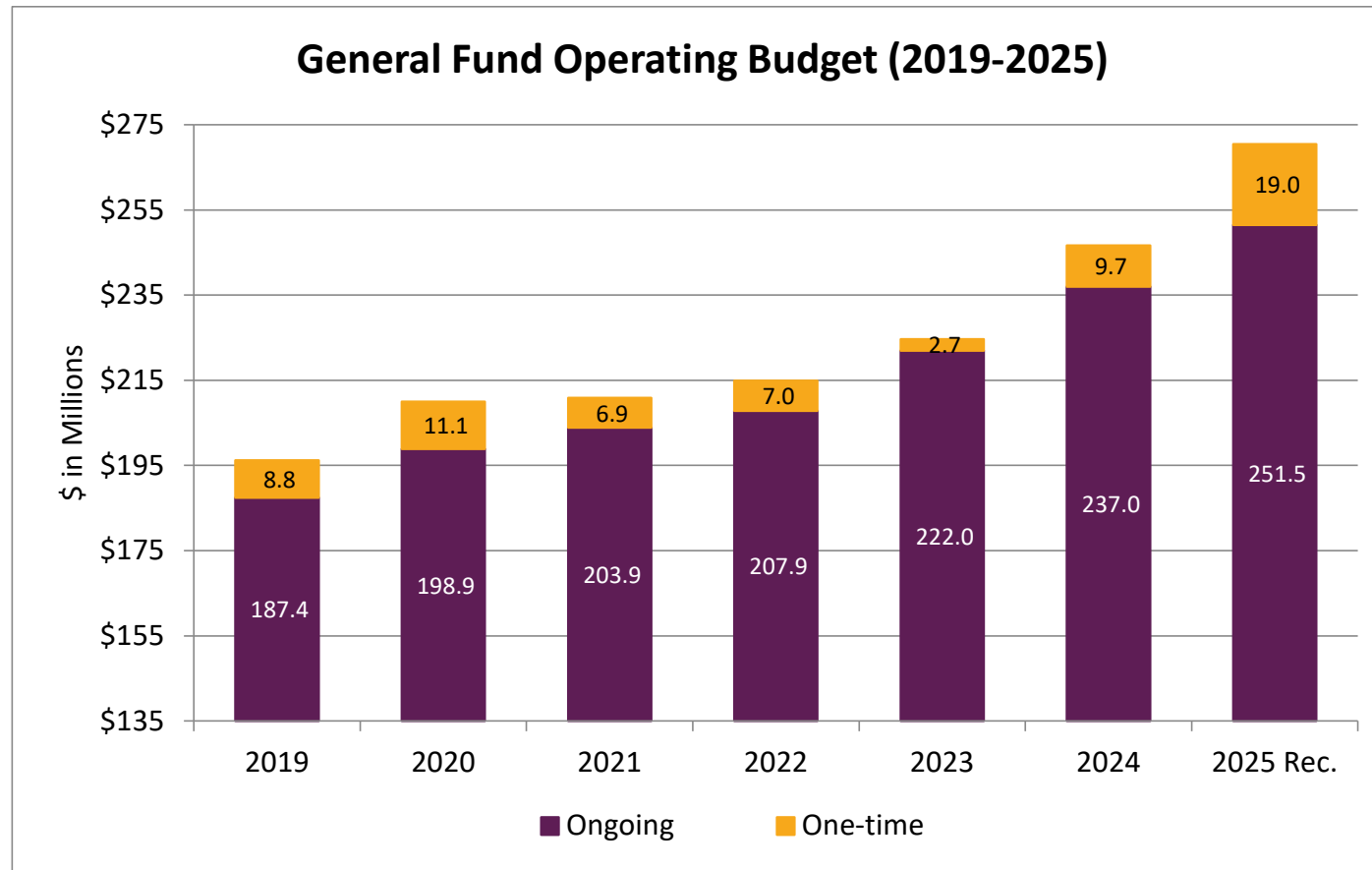
- 2024: \$1.2 million
- 2023: \$522,000
- 2022: \$2.1 million
- 2021: \$1.2 million
- 2020: \$492,000
- 2019: \$2.1 million

# GENERAL FUND BUDGET

- Beginning fund balance for 2024 was \$78.6 million
- 2024 projections show higher revenues and savings in expenditures for a \$5.1 million addition to fund balance as of Q2
- Policy reserve of 11% of operating budget, including TABOR reserve, is \$27.7 million for 2025 budget
- Projected 2025 ending fund balance of \$67.6 million
- Q3/Q4 expect \$3.0-\$4.0 million use of fund balance

Dollars in Millions	2023 Actual	2024 Amend.	2024 Project.	2025 Recomm.
<b>Revenues</b>				
Baseline Budget	\$ 251.3	\$ 247.8	\$ 263.0	\$ 245.6
Requested Packages	-	-	-	8.8
<b>Total Revenues</b>	<b>251.3</b>	<b>247.8</b>	<b>263.0</b>	<b>254.4</b>
<b>Expenditures</b>				
Baseline Budget	246.1	259.1	258.0	241.5
Requested Packages	-	-	-	29.0
<b>Total Expenditures</b>	<b>246.1</b>	<b>259.1</b>	<b>258.0</b>	<b>270.5</b>
<b>One-Time Revenue</b>	-	-	-	<b>2.1</b>
<b>One-Time Expenses</b>	-	-	-	<b>19.0</b>
<b>Net Change</b>	<b>\$ 5.2</b>	<b>\$ (11.3)</b>	<b>\$ 5.1</b>	<b>\$ (16.0)</b>
<b>Cumulative Balance</b>				
<b>Beginning Funds Available</b>	<b>\$ 73.4</b>	<b>\$ 78.6</b>	<b>\$ 78.6</b>	<b>\$ 83.6</b>
Change in Fund Balance	5.2	(11.3)	5.1	(16.0)
<b>Ending Funds Available</b>	<b>78.6</b>	<b>67.2</b>	<b>83.6</b>	<b>67.6</b>
11% Policy Reserve	(24.4)	(26.1)	(26.1)	(27.7)
<b>Funds Available for Approp.</b>	<b>\$ 54.2</b>	<b>\$ 41.2</b>	<b>\$ 57.5</b>	<b>\$ 39.9</b>

# GENERAL FUND OPERATING BUDGET TREND



# STRUCTURALLY BALANCING GENERAL FUND

Category	Amount in Millions
<b>REVENUE</b>	
Baseline	\$ 245.61
Budget Packages - Ongoing	\$ 6.69
Budget Packages - One-Time	\$ 2.12
<b>TOTAL REVENUE</b>	<b>\$ 254.42</b>
<b>EXPENDITURES</b>	
Baseline	\$ 241.47
Budget Packages - Ongoing	\$ 10.04
Budget Packages - One-Time	\$ 18.95
<b>TOTAL EXPENDITURES</b>	<b>\$ 270.46</b>
Operating Revenue	\$ 252.30
Operating Expenditures	\$ 251.51
<b>Net Operating - Surplus/(Deficit)</b>	<b>\$ 0.79</b>
<b>Net Use of Fund Balance</b>	<b>\$ (16.04)</b>

# TOTAL COMPENSATION BUDGET

- Human Resources presented the 2025 Total Compensation recommendations at a study session on August 6, 2024
- The BOCC reviewed the information, indicated their decisions on benefit proposals and their preference for salary adjustments and requested the EBC try to incorporate these within the 2025 budget
- Recommendation from Retirement Board to increase County contribution rate from 9.50% to 9.75%



# TOTAL COMPENSATION BUDGET

- **Request from HR at August study session for non-step program employees (all amounts grossed up to include benefit costs):**
  - Merit Increase –pool requested at 3.7% to be distributed based on performance to non-step program employees
    - \$6.9 million total (\$3.2 million in the General Fund)
    - Prior-year Merit: 2024: 3.75%, 2023: 3.0%, 2022: 4.0%, 2021: 2.3%
  - Market Increase – current labor market analysis combined with peer data results in a 2.7% structure adjustment – funding was not requested due to current compa ratio
- **EBC recommendations due to funding constraints:**
  - Recommend 2.7% market increase for all non-step employees
    - \$5.0 million total (\$2.4 million in the General Fund)\*
  - \$1,000 grossed up one-time payment in lieu of merit for all non-step employees
    - \$2.2 million total (\$1.0 million in the General Fund)\*

\* Budget for 2.7% market increase and \$1,000 will be pro-rated for employees with tenure of less than a year. \$1,000 will be prorated based on FTE.

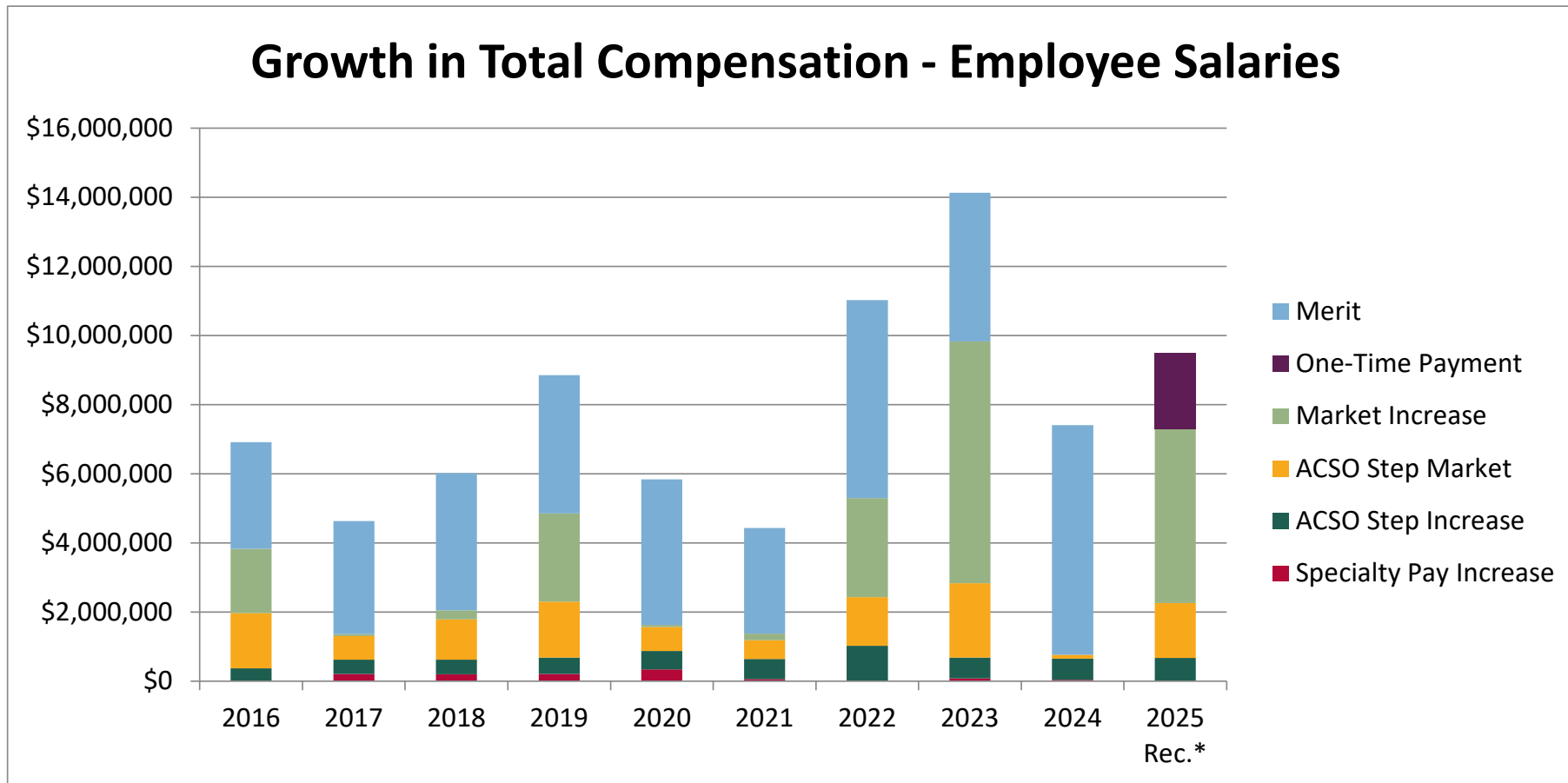
# TOTAL COMPENSATION BUDGET

- **Request from HR at August study session for employees on step program:**
  - Step Progression – funding for sworn law enforcement officers and communication techs on the step program from one step to the next
    - \$671,000 budgeted in total (\$601,000 in the General Fund)
  - Step Market Increase – Fraternal Order of Police (FOP) through collective bargaining requested 5.0% (includes Communication Techs also on a step program)
    - Budget is \$3.1 million total (\$2.7 million in the General Fund)
- **EBC Recommendations:**
  - Recommend Step Progression as requested - that is normal movement through the step program
  - Recommend a placeholder of 2.7% for Step Market Increase pending the outcome of negotiations with FOP
    - Budget is \$1.6 million total (\$1.4 million in the General Fund)

# TOTAL COMPENSATION BUDGET

- **Benefit Adjustments:**
  - Health Insurance renewal 1.02% cost increase
  - Dental insurance premium increase of 6.6% after \$107,000 use of the dental reserve to help offset the 9.2% renewal increase
  - Total cost of health and dental \$408,000 (\$221,000 in the General Fund)
- **Retirement Contribution:**
  - Retirement Board recommended an increase to 9.75% for 2025
  - Recommendation for 2025 budget is to increase the employer contribution by 0.25% to 9.75% (employee contribution remains at 9.0%)
  - Budgeted cost for the increase is \$535,000 total (\$308,000 in the General Fund)
- **EBC Recommended all benefit adjustments as presented**

# TOTAL COMPENSATION BUDGET



\* ACSO Step Market includes 2.7% placeholder pending the outcome of FOP negotiations

## RECOMMENDED BUDGET PACKAGES – GENERAL FUND

- Increased Self-Insurance Premiums: \$10.3 million transfer from General Fund (\$300,000 for increased premiums and \$10 million is one-time to look at fully self insuring)
- Judicial District Transition:
  - Administrative Services : \$175,000
  - Commissioners Office : \$122,255 and 1.00 FTE for a Senior Communications BP
  - Human Resources : \$133,379 and 1.00 FTE for a Senior HR Business Partner
  - Information Technology: \$732,892 for ongoing software costs
  - District Attorney's Office : \$2,044,446 and 176.00 FTE to transition from a combined judicial district with 3 other counties to a single-county District Attorney's Office
- District Attorney:
  - Diversion Counselors: \$320,000 and 3.00 FTE to meet legislative requirements
  - Vacancy Savings – District Attorney's Office: (\$717,779)
  - Merit – District Attorney's Office: \$687,164

## RECOMMENDED BUDGET PACKAGES – GENERAL FUND

- Aid to Agencies:
  - Reduction of Aid to Agencies support to nonprofit organizations filling service gaps within the County: (\$1,779,500)
- Board of County Commissioners:
  - Elimination of economic development contributions: (\$339,350)
- Clerk & Recorder's Office:
  - C&R Revenue Budget Adjustment for Motor Vehicle Division Fees: \$374,000
  - 2025 Election Costs: \$568,337
- Community Resources:
  - Department of Military & Veteran Affairs Grant Award (Placeholder): Expenses of \$45,000 with \$50,000 revenue
  - State of Colorado Veterans Services Office Support Increase: \$40,600 in revenue
- Open Spaces:
  - CSU Extension Staff Reallocation: \$0, 1.10 FTE – eliminate a County-funded state position and add a 0.6 FTE Business Associate II and a 0.50 FTE Bilingual Outreach Educator

# RECOMMENDED BUDGET PACKAGES – GENERAL FUND

- Information Technology:
  - Human Capital Management Enterprise (CIP): \$444,314 – operating expense for CIP project
  - HS Connects Expense Increases: \$40,000
  - Data Storage: \$26,818
  - Arapahoe Plaza & CenterPointe Plaza Network Core Switch Repair: \$18,664 (\$112,000 in other funds)
  - CheckPoint Event Management Security Appliance Replacement: \$9,000 (\$54,000 in other funds)
  - Advanced Email Threat Protection Solution: \$84,080
- Public Works & Development:
  - Increase Building Division Revenue: \$2,041,600
  - (Placeholder) Building Division FTE: \$112,573, 1.00 FTE for a Plans Examiner II
  - Establish New Oil & Gas Inspections Program: \$307,887, 1.00 FTE for a Senior Oil & Gas Inspector with \$100,625 in revenue
  - Replacement of three Building Division vehicles: \$89,409

# RECOMMENDED BUDGET PACKAGES – GENERAL FUND

- Sheriff's Office:
  - Inmate Medical Contract Increase: \$4,000,000
  - Inmate Meals Contract Increase: \$83,813
  - Extradition Expense Increase: \$160,000
  - Training and SWAT Increase for Ammunition\*: \$141,000 and \$40,532 in revenue
  - Training Range Fee Increase\*: \$48,660 and \$13,160 in revenue
  - Agency-Wide Fuel Increase\*: \$220,000 and \$91,836 in revenue
  - Overtime Increase\*: \$2,583,600 and \$120,000 in revenue
  - Centennial Traffic Deputies: \$620,122, 2.00 FTE, each with vehicle and motorcycle and \$620,122 in revenue
  - (Placeholder) RISE Program Expansion: \$806,085, 4.00 FTE and \$903,375 in revenue
  - (Placeholder) OEM Reduction: (\$67,065), (1.00) FTE and (\$53,452) in revenue resulting from new IGA with Englewood

\* Revenue amount represents City of Centennial ongoing portion, County portion recommended as one-time



# RECOMMENDED BUDGET PACKAGES – GENERAL FUND/OTHER FUNDS

- Sheriff's Office (cont.):
  - 18 Centennial Vehicle Replacements
  - 3 County Vehicle Replacements
  - 2 new Centennial Motorcycles
- Treasurer's Office:
  - Revenue Increase for Tax Collection Fees and Interest on Investment: \$3,700,000 (\$1.0 million is one-time)
- Social Services Fund – Human Services:
  - County Share CAPS Increase: \$355,583 for Child Welfare Block Allocation
  - High Acuity HB24-1038 Allocation and Spending Authority: \$644,672 and \$515,740 in revenue
  - County Share CCSS Increases: \$490,387 for Child Care Allocation
  - Replacement CAPS Vehicles: \$89,002 and \$71,202 in revenue
  - Replacement OPS Vehicle: \$41,175 and \$32,940 in revenue
  - 2025 IT Computer Replacements: \$228,655 and \$194,357 in revenue

## RECOMMENDED BUDGET PACKAGES – OTHER FUNDS

- ALEA Fund – Sheriff’s Office:
  - 2 county vehicle replacements
  - Agency Wide Revenue Adjustment: \$107,134 for contracted patrol services
- A/D Works! Fund – Community Resources:
  - Arapahoe Douglas Works! Funding Reductions: (\$400,582) in revenue and expenditures
  - (Placeholder) Department of Labor Apprenticeship Grant: \$750,000 in revenue and expenditures
  - 2025 IT Computer Replacements: \$61,350
- Community Development Fund – Community Resources:
  - 2025 IT Computer Replacements: \$6,100
- Grant Fund – Community Resources:
  - (Placeholder) Colorado Energy Office Grant Award Increase: \$2,042,000
  - Colorado Division of Criminal Justice Byrne State Crisis Intervention Program: \$262,000

## RECOMMENDED BUDGET PACKAGES – OTHER FUNDS

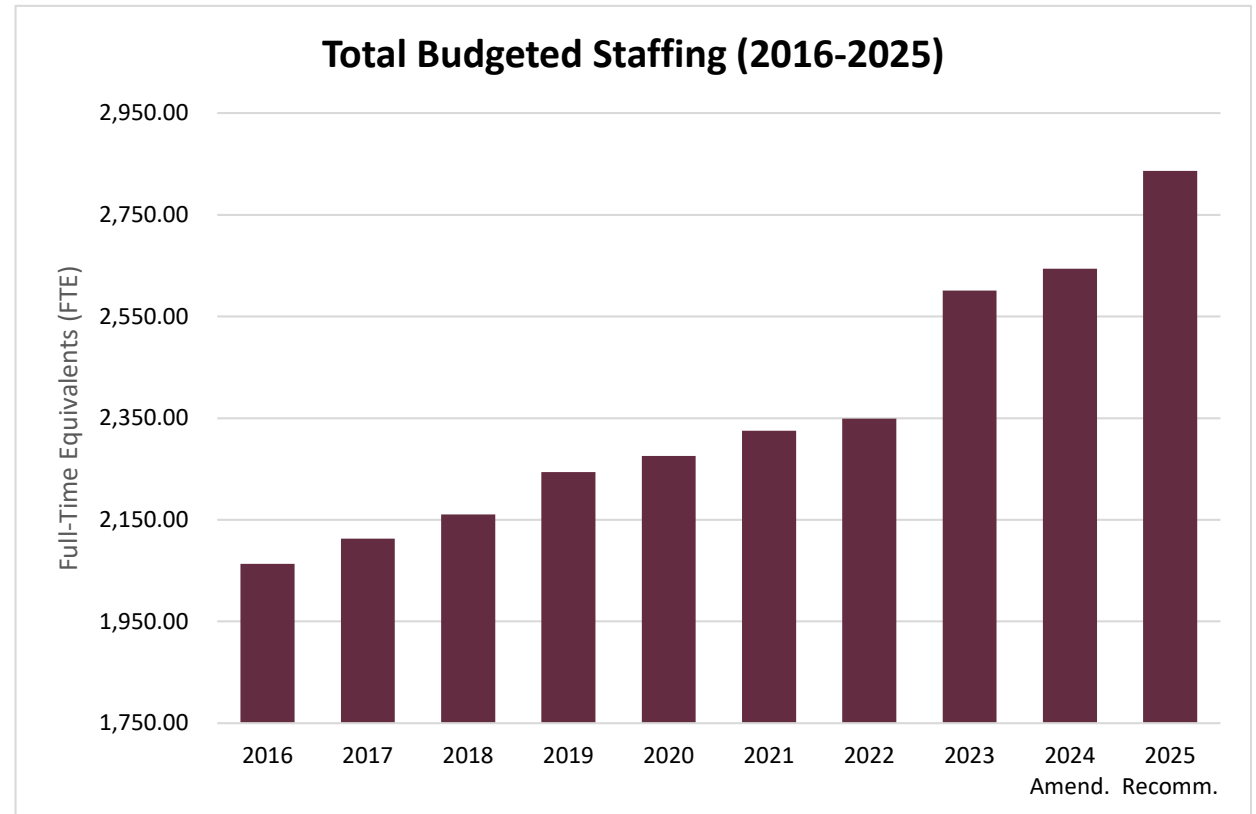
- Road & Bridge Fund – Public Works & Development:
  - Replace Skid Steer & Attachments: \$90,393
  - Replace Motor-Grader: \$169,247
  - Replace Sign Truck: \$47,823
  - Replace Crew Truck: \$30,436
  - Replace Crew Truck: \$25,033
  - Replace Asphalt Density Gauge: \$13,601
  - Replace Retroreflectometer: \$8,822
- Open Space Sales Tax Fund – Open Spaces:
  - Open Space Project Manager Request: \$149,039, 1.00 FTE
- Homeland Security Fund – Sheriff’s Office:
  - 2025 IT Computer Replacements: \$1,250

## RECOMMENDED BUDGET PACKAGES – OTHER FUNDS

- Building Maintenance Fund – Facilities & Fleet Management:
  - \$808,076 in maintenance projects including \$148,340 for Arapahoe Plaza Chilled and Hot Water Pumps Replacement and \$146,867 for District Attorney Chilled and Hot Water Pump replacement
- Arapahoe County Public Health Fund – Public Health:
  - Environmental Health Programs: \$205,892, 2.00 FTE for Environmental Health Specialist II and \$205,892 in revenue
  - One Time County Contribution to Lease Expense for Willow location: \$429,861 in revenue and expenditures
  - 2025 IT Computer Replacements: \$37,500
- *NOTE: Full list of package recommendations can be found in the Recommended Budget in Appendix I or on each of the elected office/department budget pages*

# RECOMMENDED STAFFING LEVEL

- Large increase from 2022 to 2023 was largely due to bringing Public Health in-house
- Current 2024 staffing totals 2,644.22 FTE
- 2025 Recommended Budget increases total staffing level to 2,836.32 FTE
- Increase of 192.10 FTE over current staffing
  - 176.00 of FTE are for the 18<sup>th</sup> Judicial District Attorney's Office transition



# RECOMMENDED STAFFING LEVEL – 2025 ADDITIONS

2025 Requested Staffing Changes			
Department	Description	FTE	Amount
<b>General Fund</b>			
Commisioners' Office	Sr. Communications BP - Media Relations	1.00	122,255
District Attorney's Office	Judicial District Transition	176.00	2,044,446
District Attorney's Office	Diversion Counselors	3.00	320,000
Human Resources	Sr. HR Business Partner	1.00	133,379
Open Spaces	CSU Extension Business Associate II	0.60	37,945
Open Spaces	CSU Extension Bilingual Outreach Educator	0.50	34,244
Public Works & Development	Senior Oil & Gas Inspector	1.00	108,280
Public Works & Development	(Placeholder) Plans Examiner II	1.00	107,573
Sheriff's Office	Deputy Sheriff - Centennial Traffic	2.00	200,896
Sheriff's Office	(Placeholder) Emergency Management Specialist	(1.00)	(119,065)
Sheriff's Office	(Placeholder) RISE Program Deputy Sheriff	4.00	401,792
<b>Total General Fund</b>		<b>189.10</b>	<b>3,391,745</b>
<b>Open Spaces Sales Tax Fund</b>			
Open Spaces	Project Manager	1.00	145,619
<b>Total Open Spaces Sales Tax Fund</b>		<b>1.00</b>	<b>145,619</b>
<b>Public Health Fund</b>			
Public Health	Environmental Health Specialist II	2.00	411,784
<b>Total Public Health Fund</b>		<b>2.00</b>	<b>411,784</b>
<b>All Funds Total</b>		<b>192.10</b>	<b>\$3,949,148</b>

## REQUESTS NOT RECOMMENDED – GENERAL FUND

- Information Technology:
  - Close Captioning Software for live/recorded public hearings: \$49,274
  - Phone System Paging/Emergency Notification Solution: \$45,385
- Public Works & Development:
  - Retire Pool Vehicle and Replace Animal Services Vehicle: \$15,902
  - Replace Animal Services Vehicle and Animal Service Kennel: \$42,950
- Sheriff's Office:
  - Body Worn Camera Spare Batteries: \$28,876
  - Court Security Increase: \$25,000
  - Increase to Agency Wide Incentive Pay: \$251,757 and \$75,803 in revenue

## REQUESTS NOT RECOMMENDED – GENERAL FUND/OTHER FUNDS

- Sheriff's Office (continued):
  - County Fair Cost Reimbursement: \$58,496
  - Body Scanner Warranty Year 4: \$32,700
  - Replacement vehicle with upgrade: \$7,532
  - Additional Staffing for Restrictive Housing Mandate: \$1,004,843, 9.00 FTE – 5 Deputies and 4 Detentions Operations Technicians
- Treasurer's Office:
  - Increase to Armored Courier: \$33,000
- ALEA Fund – Sheriff's Office:
  - Increase to the Agency Wide Incentive Pay: \$36,243
  - Patrol Vehicle Replacement: \$19,227



## REQUESTS NOT RECOMMENDED – OTHER FUNDS

- Road & Bridge Fund – Public Works & Development:
  - Increase in Road Maintenance Funding for Lane Mile Years Lost in 2024: \$7,840,000
- Building Maintenance Fund – Facilities & Fleet Management:
  - \$114,530 in maintenance projects
- Public Health Fund – Public Health:
  - Assessment and Planning Manager: \$123,069, 1.00 FTE

# CAPITAL IMPROVEMENT PROGRAM

- 2025 is an interim year for the 2024-2028 5-Year Plan
- CIP Committee continued with revised process for evaluating and scoring projects across criteria that includes some that are category-specific
- Presented \$26.1 million in CIP projects for EBC consideration
- EBC reviewed the projects with an eye to fund balance use and the availability and applicability of one-time funds, as well as public health and safety
- EBC recommended \$10.2 million in CIP projects

# CAPITAL IMPROVEMENT PROGRAM

- Facilities:

- Detention Facility Infrastructure Improvements continues the funding for repair and replacement of major components and system upgrades
- Access Control System Replacement at ACJC Courthouse
- Mechanical upgrade to elevators that transport inmates at ACJS Courthouse
- Countywide Space Study Consolidation Opportunities – have future savings for County
- 3 projects funded with existing Capital funds

2025 Capital Improvement Program		
Category	Project	Budget
Facilities	Detention Facility Infrastructure Improvements	500,000
Facilities	ACJC Courthouse 1 Access Control System Replacement	225,653
Facilities	ACJC Courthouse 1 Inmate Elevators Mechanical Upgrade	353,325
Facilities	Countywide Space Study Consolidation Opportunities	3,114,219
Facilities	ACJC CH2 Remaining Courtroom Construction (Phase II)	3,200,000
	<b>Total Facilities</b>	<b>\$ 7,393,197</b>
Roadway Infrastructure	ADA Transition Plan	850,000
Roadway Infrastructure	Inverness and County Line	500,000
	<b>Total Roadway Infrastructure</b>	<b>\$ 1,350,000</b>
Technology	Human Capital Management Enterprise	1,500,000
	<b>Total Technology</b>	<b>\$ 1,500,000</b>
	<b>Total Capital Improvement Program</b>	<b>\$10,243,197</b>

# CAPITAL IMPROVEMENT PROGRAM

- **Transportation:**
  - ADA Transition Plan
  - Inverness and County Line intersection improvement – Jointly funded by Douglas County, Arapahoe County, SPIMD, Centennial and Lone Tree
- **Technology:**
  - Human Capital Management Enterprise

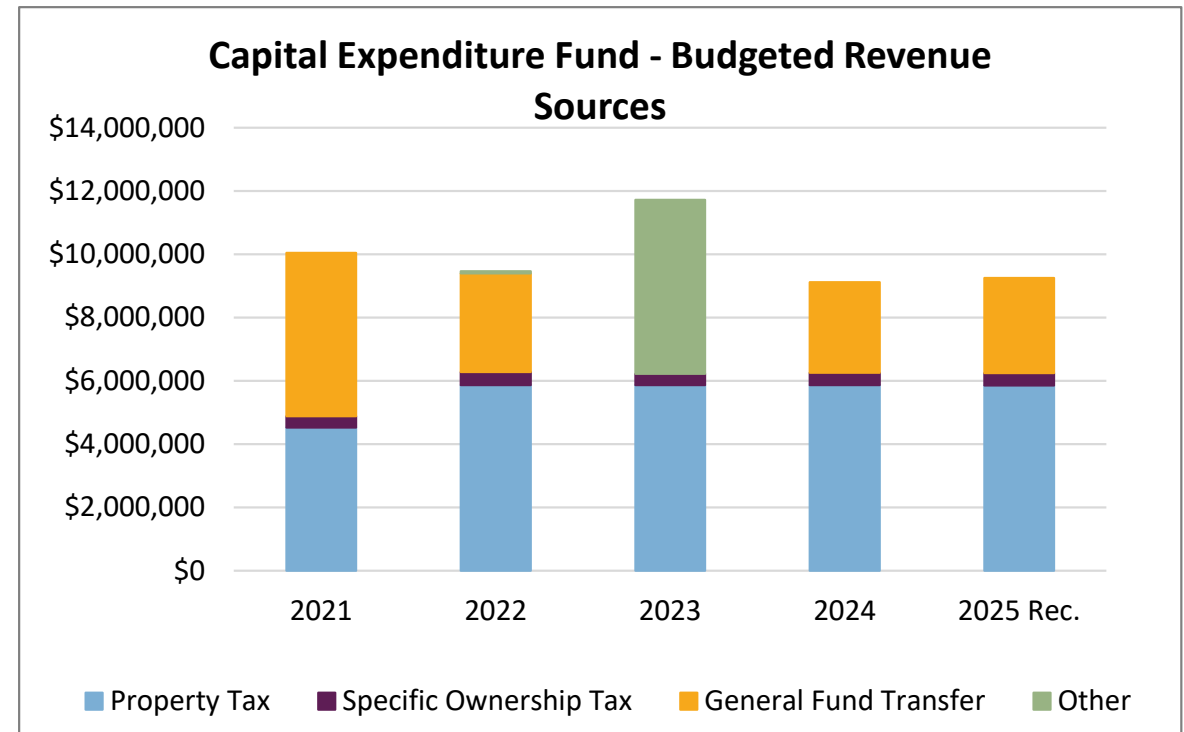
2025 Capital Improvement Program		
Category	Project	Budget
Facilities	Detention Facility Infrastructure Improvements	500,000
Facilities	ACJC Courthouse 1 Access Control System Replacement	225,653
Facilities	ACJC Courthouse 1 Inmate Elevators Mechanical Upgrade	353,325
Facilities	Countywide Space Study Consolidation Opportunities	3,114,219
Facilities	ACJC CH2 Remaining Courtroom Construction (Phase II)	3,200,000
	<b>Total Facilities</b>	<b>\$ 7,393,197</b>
Roadway Infrastructure	ADA Transition Plan	850,000
Roadway Infrastructure	Inverness and County Line	500,000
	<b>Total Roadway Infrastructure</b>	<b>\$ 1,350,000</b>
Technology	Human Capital Management Enterprise	1,500,000
	<b>Total Technology</b>	<b>\$ 1,500,000</b>
	<b>Total Capital Improvement Program</b>	<b>\$10,243,197</b>

# CAPITAL IMPROVEMENT PROGRAM

- Facility Project Changes:
  - There were 12 projects totaling \$6.7M for 2025 that the EBC did not recommend that would be pushed to future years such as the Motor Vehicle Backoffice Customer Service Operation, Pod 2 Build Out and Exercise Room, and ACJC Courthouse I Chiller Replacement projects among others
- Roadway Infrastructure Changes:
  - There were 19 projects totaling \$8.9M for 2025 that the EBC did not recommend that would be pushed to future years such as Versailles Corridor Study, Comprehensive Safety Plan, and Alameda Improvements Construction projects among others
- Technology Changes:
  - There was one project totaling \$250,000 for 2025 that the EBC did not recommend that would be pushed to future years for a County-wide Enterprise Document Management System

# CAPITAL IMPROVEMENT PROGRAM

- 2023 Budget included the use of ARPA funds for deferred maintenance - \$5.5 million
- 2025 recommended budget includes transfer from the General Fund of nearly \$3.0 million
- Recommended using nearly \$1.1 million of fund balance in Capital Expenditure Fund for Detention Facility Infrastructure Improvements, ACJC Courthouse I Inmate Elevators Mechanical Upgrade and ACJS Courthouse I Access Control System & Controller Replacement



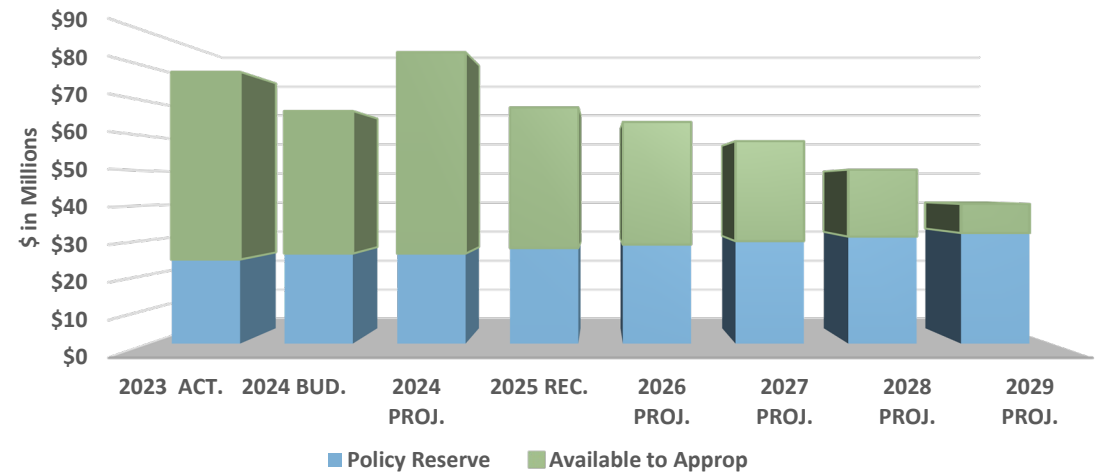
# GENERAL FUND REVIEW

Category	2025 Requested Budget	2025 Recommended Budget	Variance
Estimated Beginning Balance	\$ 83,615,171	\$ 83,615,171	\$ -
Baseline Revenues	245,606,967	245,606,967	-
Package Revenues	4,137,613	8,812,645	4,675,032
LESS: One-Time Items	(2,091,208)	(2,122,818)	(31,610)
Subtotal Operating Revenues	247,653,372	252,296,794	4,643,422
TOTAL REVENUES	249,744,580	254,419,612	4,675,032
Baseline Expenditures	241,466,195	241,466,195	-
Package Expenditures	52,471,863	28,993,275	(23,478,588)
LESS: One-Time Items	(33,178,165)	(18,953,520)	14,224,645
Subtotal Operating Expenditures	260,759,893	251,505,950	(9,253,943)
TOTAL EXPENDITURES	293,938,058	270,459,470	(23,478,588)
<b>Net Operating Surplus/(Deficit)</b>	<b>(13,106,521)</b>	<b>790,844</b>	<b>13,897,365</b>
Total Use of Fund Balance	(44,193,478)	(16,039,858)	28,153,620
Estimated Ending Balance	\$ 39,421,693	\$ 67,575,313	\$ 28,153,620

# GENERAL FUND BALANCE OUTLOOK

<b>General Fund Balance Projection</b>	<b>Amount in Millions</b>	
Estimated Ending 2024 Fund Balance	\$	84.3
Use of Fund Balance in 2025 Budget	\$	(16.0)
Estimated Ending 2025 Fund Balance	\$	68.3
Policy Reserve 11% of Op Budget	\$	(27.7)
Remaning Fund Balance	\$	40.6

**Fund Balance Trend and Forecast**





# SIGNIFICANT FUND BUDGETS

<b>Dollars in Millions</b>	<b>Social Services</b>	<b>Law Enforce.</b>	<b>Road &amp; Bridge</b>	<b>Capital Expend.</b>	<b>Rec. District</b>	<b>ACWWA PID</b>
<b>Revenues</b>						
Baseline Budget	\$ 88.6	\$ 12.3	\$ 19.2	\$ 6.3	\$ 1.7	\$ 9.0
Recommended Packages	0.8	0.1	-	3.0	-	-
<b>Total Revenues</b>	<b>89.4</b>	<b>12.4</b>	<b>19.2</b>	<b>9.3</b>	<b>1.7</b>	<b>9.0</b>
<b>Expenditures</b>						
Baseline Budget	90.2	12.9	19.3	0.1	1.5	9.0
Recommended Packages	2.2	0.0	0.4	10.2	0.0	-
<b>Total Expenditures</b>	<b>92.4</b>	<b>12.9</b>	<b>19.7</b>	<b>10.3</b>	<b>1.5</b>	<b>9.0</b>
<b>Net Change</b>	<b>\$ (2.9)</b>	<b>\$ (0.5)</b>	<b>\$ (0.5)</b>	<b>\$ (1.1)</b>	<b>\$ 0.2</b>	<b>\$ 0.0</b>
<b>Cumulative Balance</b>						
<b>Beginning Funds Available</b>	<b>\$ 9.2</b>	<b>\$ 8.0</b>	<b>\$ 4.1</b>	<b>\$ 1.3</b>	<b>\$ 2.2</b>	<b>\$ 3.4</b>
Change in Fund Balance	(2.9)	(0.5)	(0.5)	(1.1)	0.2	0.0
<b>Ending Funds Available</b>	<b>6.3</b>	<b>7.5</b>	<b>3.6</b>	<b>0.2</b>	<b>2.4</b>	<b>3.4</b>
Policy/Debt Reserves	(3.1)	(2.1)	(3.3)	-	(0.0)	(1.2)
<b>Funds Available for Approp.</b>	<b>\$ 3.2</b>	<b>\$ 5.4</b>	<b>\$ 0.3</b>	<b>\$ 0.2</b>	<b>\$ 2.3</b>	<b>\$ 2.2</b>

## OTHER BUDGETED FUNDS

<b>Fund</b>	<b>Revenue</b>	<b>Expenditures</b>
Electronic Filing Technology Fund	\$ 230,000	\$ 230,000
<b>Arapahoe/Douglas Works Fund</b>	<b>18,153,094</b>	<b>18,153,094</b>
Conservation Trust Fund	850,000	559,900
Communication Network Replacement Fund	150,900	150,900
Sheriff's Commissary Fund	1,327,762	1,324,211
Community Development Fund	8,029,651	8,029,651
Developmental Disability Fund	16,126,486	16,126,486
<b>Grant Fund</b>	<b>19,891,442</b>	<b>19,891,442</b>
<b>Open Space Sales Tax Fund</b>	<b>45,475,896</b>	<b>45,481,896</b>
Homeland Security Fund	559,440	559,440
Building Maintenance Fund	2,078,000	2,334,345
Arapahoe County Fair	925,230	925,230
<b>Infrastructure Fund</b>	<b>1,350,000</b>	<b>1,350,000</b>
Lease Purchase Agreement Fund	1,218,598	1,218,598
Central Services Fund	8,698,258	5,954,884
<b>Self Insurance Liability Fund</b>	<b>13,846,850</b>	<b>3,846,850</b>
Employee Flex Plan Fund	1,247,360	1,247,360
Workers Compensation Fund	1,522,361	1,522,361
Self Insurance Dental Fund	1,882,279	1,989,000
<b>Public Health Fund</b>	<b>24,882,915</b>	<b>24,882,915</b>

# REMAINING 2025 BUDGET PROCESS STEPS

- Adjustments remaining before adoption:
  - Incorporation of any BOCC requested changes or adjustments
  - Re-calculation of property tax revenue based on final certified values from Assessor
  - Update and re-calculation of payroll and Total Compensation packages
  - Review of all County fund budgets and revenues prior to finalizing and rebalancing
  - Following review, incorporation of any corrections or omissions
- **October 22<sup>nd</sup>** – Public Hearing on the 2025 Budget
- **November 19<sup>th</sup>** – Final Review of the 2025 Budget & 3<sup>rd</sup> Quarter Review
- **December 10<sup>th</sup>** – Adoption of the 2025 Budget

# 2025 RECOMMENDED BUDGET

- Thank you to everyone involved with the 2025 budget development process – Elected Officials, Department Directors, and related staff!
- Special thank you to the members of the Executive Budget Committee and Budget Division staff for their hard work and commitment!
- More information can be found in the full 2025 Recommended Budget document online.

