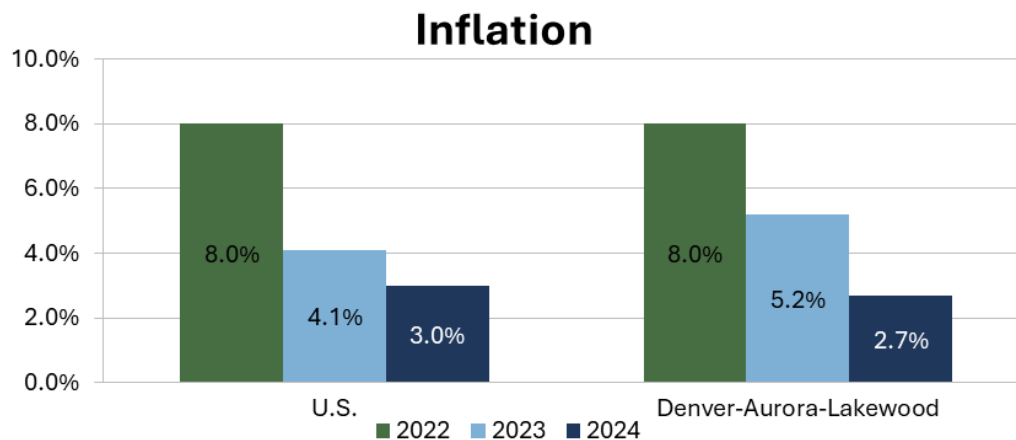


Economic Indicators -September 2024						
Economic Indicator	Area	2022	2023	Forecast		
				2024	2025	2026
Real GDP Growth	National	1.9%	2.5%	2.7%	1.7%	1.8%
Unemployment Rate	National	3.6%	3.6%	4.0%	4.1%	4.0%
	Colorado	3.1%	3.2%	3.8%	4.2%	4.0%
Personal Income Growth	National	2.0%	5.1%	4.7%	4.6%	4.4%
	Colorado	5.8%	4.9%	4.8%	4.9%	5.0%
Wage and Salary Growth	National	7.8%	6.1%	4.9%	4.5%	4.0%
	Colorado	9.1%	6.6%	5.0%	5.2%	5.1%
Inflation	National	8.0%	4.1%	3.0%	2.5%	2.4%
	Colorado	8.0%	5.2%	2.7%	2.9%	2.3%
Housing Permit Growth	Colorado	-14.5%	-18.5%	-24.5%	6.4%	12.3%
Nonresidential Building Growth	Colorado	16.9%	0.1%	0.0%	5.9%	5.4%

Source: Colorado Legislative Council Sept. 2024 Economic & Revenue Forecast

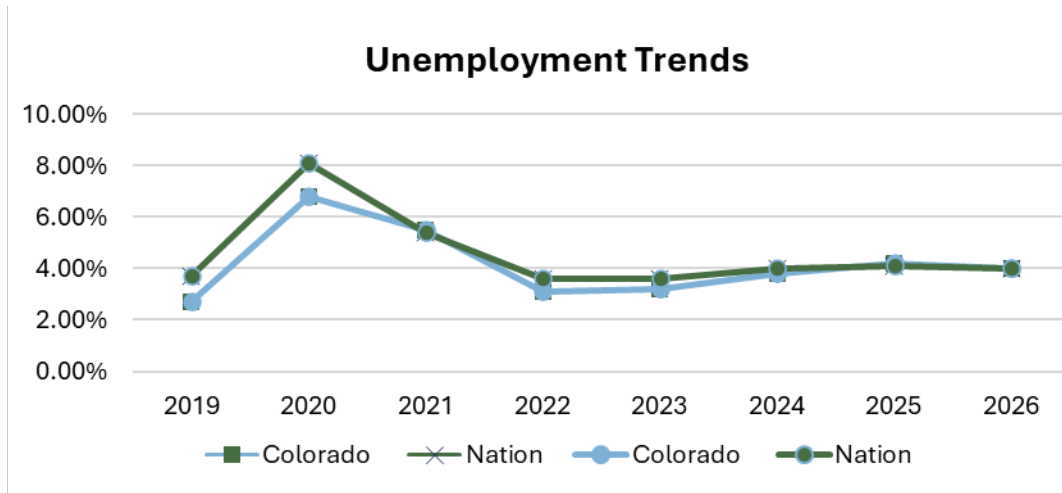
### Economic Outlook

Economic growth remained strong in the first half of 2024, although signs of a slowdown are beginning to appear. GDP growth decreased to 1.4% in Q1 2024 but improved to 3.0% in Q2 2024. Forecasts predict a growth rate of 2.7% for 2024, followed by a decline to 1.7% in 2025 as overall consumption slows. This moderation in consumption is expected to be partially offset by increased investments as interest rates decline. The labor market continues to cool, with Colorado slightly outperforming the U.S. Colorado's unemployment rate rose to 3.9% in July, while the U.S. reached 4.2% in August. Although unemployment is increasing, most predictions do not expect a recession soon, as GDP growth continues to be robust and unemployment levels align with economists' full employment expectations.

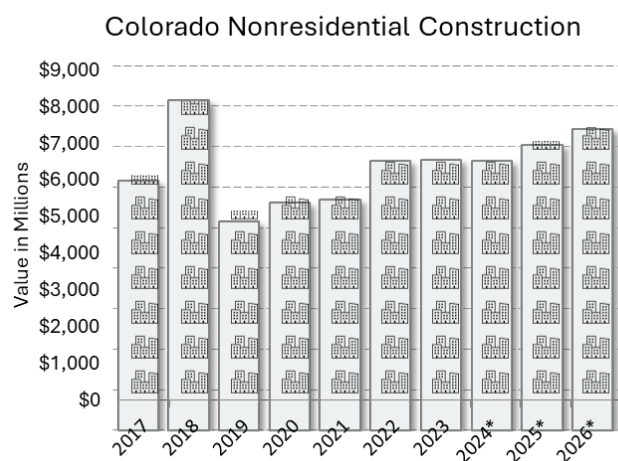
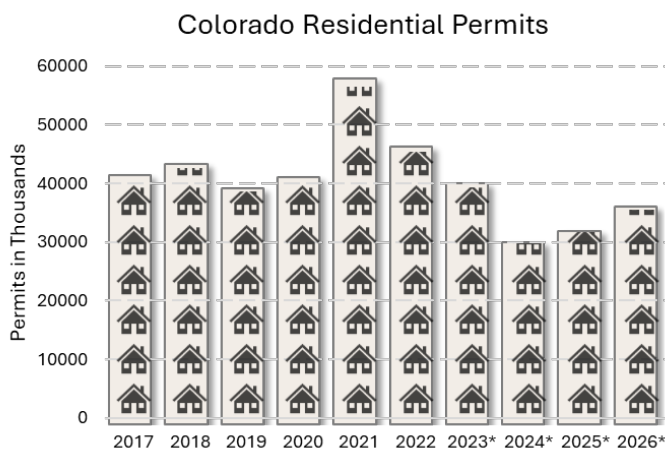


Colorado's wages and income have recently surpassed U.S. averages but are now decreasing towards more typical levels, while early 2024 consumer spending indicates a sharper slowdown in Colorado compared to the national trend across nearly all retail sectors, largely due to a decline in the growth of goods spending.

Inflation is decreasing in both the U.S. and Colorado, with Denver's year-over-year rate at 1.9% in July compared to the U.S. rate of 2.5% in August, and forecasts suggest further rate cuts by the Federal Reserve due to declining inflation and a slowing labor market.



Residential permits are projected to decrease 24.5 percent in 2024 then increase to 6.4 percent and 12.3 percent for 2025 and 2026. It is anticipated that construction will continue to be lower than its highest levels throughout the projected timeframe. Nonresidential construction is expected to stay about the same for 2024 and then see an increase of 5.9 percent in 2025 and 5.4 percent in 2026.



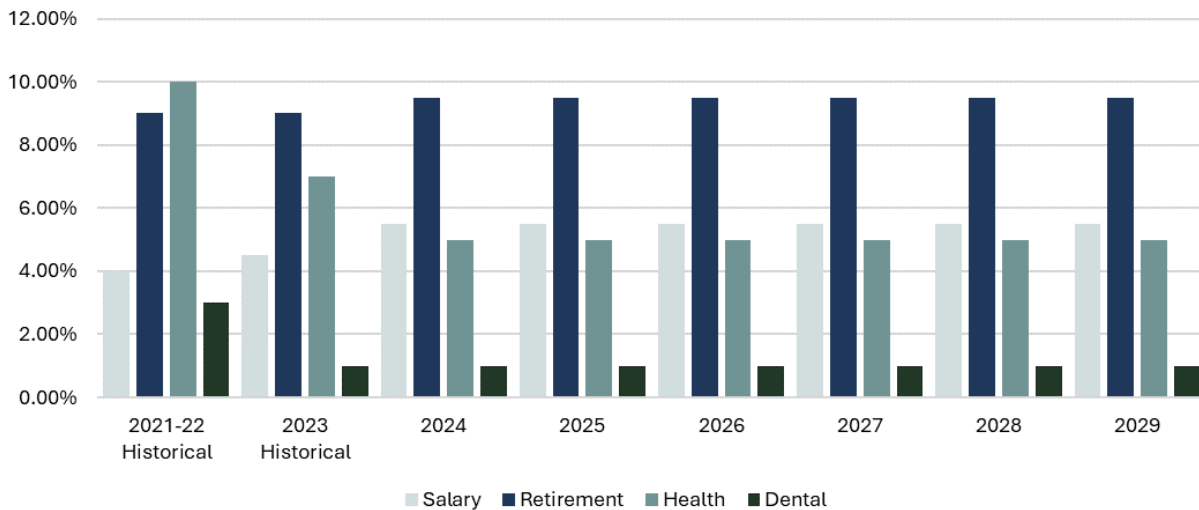
Oil and gas prices have shown a significant decrease of 33 percent since the peak in mid-2022. Gasoline prices were down 16 percent in August at \$3.27 when compared to the same time a year ago. As oil prices dip below the break-even point for certain producers, this forecast predicts a

decrease in Colorado oil production, marking a downward adjustment from the projections made in June. National average costs of gasoline per gallon are expected to be \$3.38, less than what was previously projected.

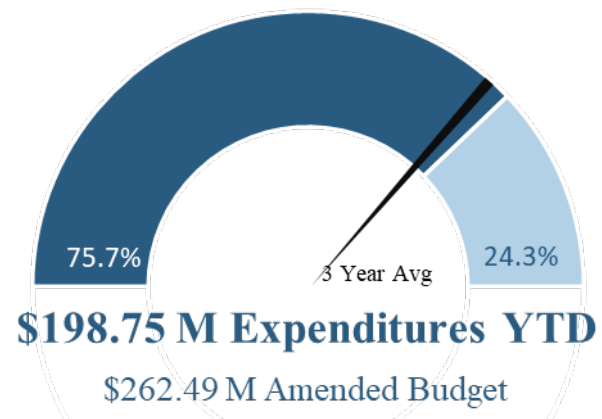
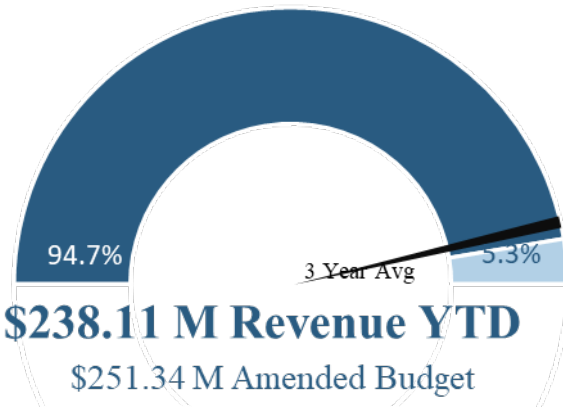
### Projection Assumptions

Property tax revenue is projected to increase for the forecast period an average of 4.0% each year per the TABOR growth formula with new construction making up 1.4% and the other 2.6% being the inflation rate. According to the Office of State Planning and Budgeting's September forecast, Colorado's inflation rate is expected to be 2.5% in 2024, down from 5.2% in 2023, while national inflation is projected to be 2.9% in 2024, down from 4.1% in 2023. For 2024 property tax to be collected in 2025, a rate of 2.2% was used for inflation in the projections. The changes from Senate Bill 23B-001 were included for the property tax calculation for 2024 and the changes from Senate Bill 24-233 have been included for the forecast years. 2024 is an intervening year, so property is not revalued. Other revenue sources have been projected based on their historical and current trends.

Key Expenditure Growth Assumptions



The above assumptions are used for all funds throughout the forecast period. The salary increase rate assumption is 5.5 percent. This is up from 4.5 percent in 2023 and 4 percent before that. This is to accommodate the increase in market increases that we included over the past few years and the average merit increases that have been given. The health and dental insurance renewal rates have both been dropping in recent years so the assumptions for health insurance cost growth have been lowered to 5 percent from 7.5 percent and the dental insurance growth has been lowered to 1 percent. The Board of County Commissioners approved an increase to the retirement contribution for the employer of 0.25 percent bringing the total to 9.50 percent starting in 2024. This change has been added to the assumptions as well. Any changes in insurance renewal rates or further increases in the retirement contributions will impact the assumptions and need to be included in future forecasts.

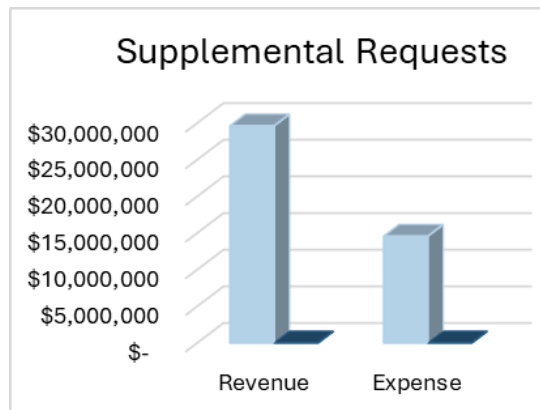


**Current Outlook**

Revenue is projected to reach \$271.6 million by year-end, exceeding the amended budget by \$20.3 million. This variance includes a one-time \$6.4 million reimbursement from the State. Interest on investments represents the largest driver of increased revenue, currently projected at \$13.0 million above budget due to higher daily fund balances. However, as investments mature and residual ARPA funding is expended, the fund balance will decrease, resulting in lower interest earnings. While most revenue categories are performing at or slightly above budget, some areas show notable variances. Land recording fees and specific ownership tax are lagging behind budget by approximately \$750,000 and \$285,000, respectively.

Total expenditures are projected to reach \$256.3 million by year-end, approximately \$6.2 million below budget, not including pending third quarter supplemental requests. The salaries category is projected to exceed budget by \$3.5 million, primarily due to Sheriff's Office overtime running \$3.4 million over budget. This overage is partially offset by \$800,000 in benefits savings from vacancies across various departments. The services and other category is projected to come in \$7.8 million under budget, with significant savings from funds initially set aside for the judicial district transition.

The current amended budget includes an \$11.1 million use of fund balance. Current projections show a \$15.3 million addition to fund balance. With the supplemental requests factored into projections, the addition to fund balance would be \$13.9 million and brings the anticipated year-end fund balance to \$92.4 million for 2024. Expenditures are running above the 3-year average, driven by 2024 salary and benefit increases, including an additional 0.25% employer contribution to the retirement plan. Several higher-dollar budget packages, including more than \$2.0



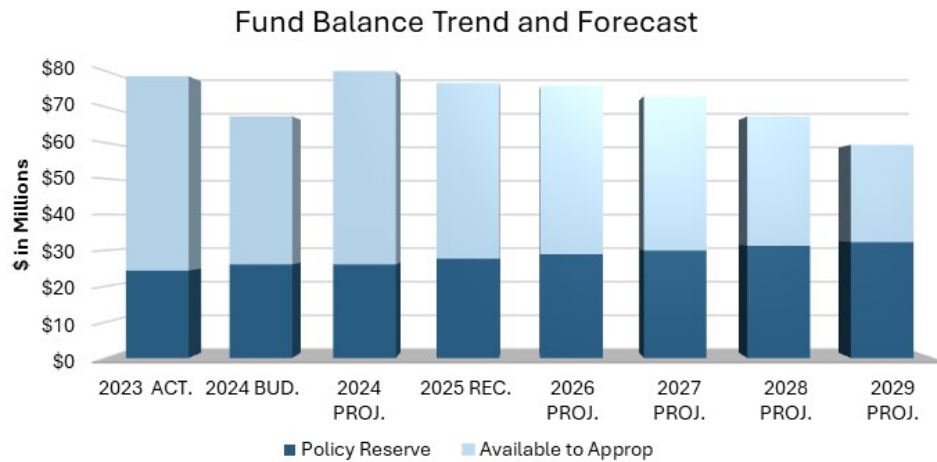
million in Sheriff's Office contract increases, also contribute to this trend.

Sixteen supplemental requests affecting the General Fund have been submitted for the third quarter, with a net revenue impact of \$5.4 million for 2024. When combined with increased revenue projections, these changes would result in a net increase of \$14.1 million to fund balance. Further details on these requests can be found in the supplemental section.

### Forecast

Revenue in the General Fund is projected to increase from \$254.4 million to \$285.7 million during the forecast period which is primarily driven by the current property tax projections. With the current State estimates for inflation, the TABOR calculation would allow property tax to grow by approximately \$6.6 million in the General Fund for 2025.

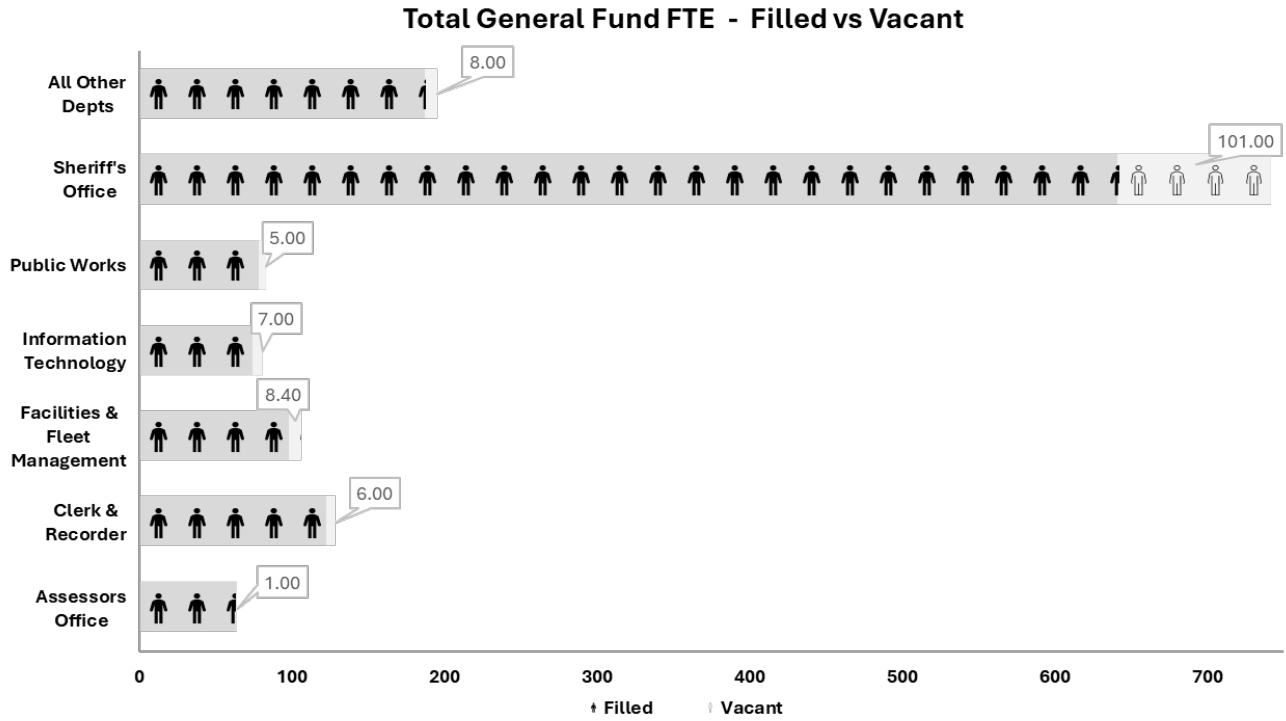
Expenditures are projected to increase from \$270.4 million to \$293.7 million during the forecast period. The expenditure growth is due to salaries and benefits with the higher total compensation amounts included over the past few years and the compounding effect with projected increases throughout the forecast period. There are no inflationary or automatic escalators included for other controllable expenditure accounts. Expenditures are projected to outpace revenue for an operating deficit throughout the forecast period ranging from \$750,000 to \$7.9 million without considering the inclusion of transfers to the Capital Expenditure Fund.



The chart above shows that the fund balance is projected to decrease from \$92.4 million, inclusive of the third quarter supplementals, at the end of 2024 to \$59.2 million by the end of the forecast period in 2029. The funds available for appropriation after the Board policy reserve would decrease from \$66.4 million at the end of 2024 to \$26.9 million by the end of 2029. The increase in projected fund balance from the second quarter to third quarter is primarily due to the ARPA revenue loss reimbursement and state grant. These fund balance amounts do not take into consideration some expected expenses such as an annual transfer to the Capital Expenditure Fund. There is also nothing included in the forecast years related to third quarter requests that are ongoing in nature.

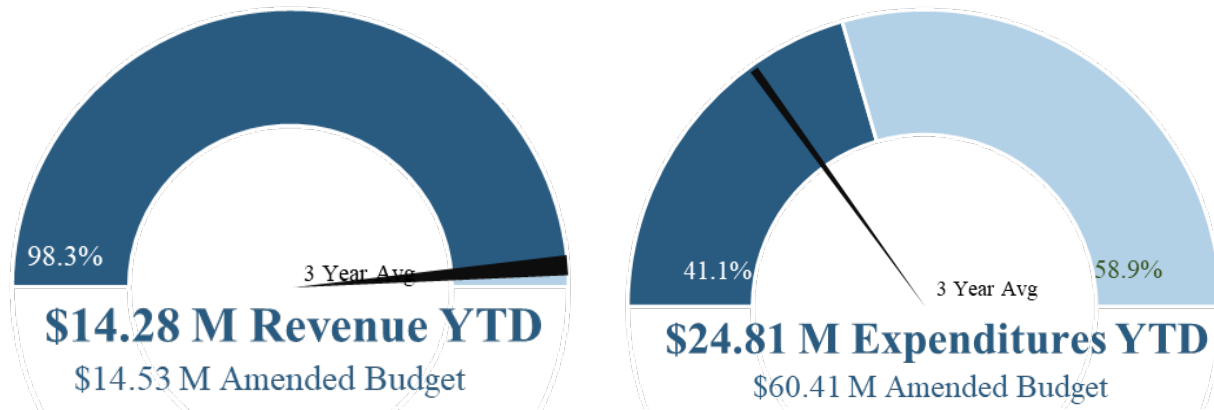
## Staffing

There is a total of 1,402.02 FTE in the General Fund. At the end of the third quarter there were a total of 136.4 FTE vacant with 101.00 of the vacancies located in the Sheriff's Office.



<b>General Fund Projection</b>									
<b>(Dollars in Millions)</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amend.</b>	<b>Project.</b>	<b>Recomm.</b>	<b>Forecast</b>			
	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Revenue</b>									
Taxes	143.2	151.5	151.5	150.6	157.4	164.2	170.7	177.1	184.0
Licenses & Permits	9.2	7.2	8.5	8.9	8.4	8.5	8.6	8.6	8.7
Intergovernmental	39.0	40.5	46.0	51.1	42.7	43.5	44.2	45.0	45.6
Charges for Services	26.5	27.2	28.1	30.1	29.0	30.1	30.2	31.7	31.5
Fines & Forfeits	0.1	0.4	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Investment Earnings & Contrib.	18.4	6.0	6.0	19.0	8.1	7.1	7.1	7.1	7.1
Interfund Revenues & Rent	3.7	3.6	3.6	3.7	3.6	3.6	3.6	3.6	3.6
Transfers In	6.6	0.5	3.1	3.1	-	-	-	-	-
Other Financing Sources	4.6	4.2	4.3	5.1	5.2	5.2	5.2	5.2	5.2
<b>Total Revenue</b>	<b>251.3</b>	<b>241.0</b>	<b>251.3</b>	<b>271.6</b>	<b>254.4</b>	<b>262.3</b>	<b>269.6</b>	<b>278.4</b>	<b>285.7</b>
<b>Expenditures</b>									
Salaries	121.4	124.6	124.8	128.3	131.8	136.4	143.8	151.7	160.8
Employee Benefits	32.7	35.2	35.2	34.4	36.8	37.8	39.7	41.8	43.9
Supplies	9.0	8.2	8.4	8.4	8.9	9.1	8.8	9.3	8.8
Services & Other	61.8	66.3	73.3	65.5	69.0	69.0	69.3	70.4	69.2
Community Programs	0.1	0.1	0.7	0.1	0.1	0.1	0.1	0.1	0.1
Capital Outlay	0.9	0.0	0.9	0.5	0.0	0.0	0.0	0.0	0.0
Central Services	3.3	3.2	3.2	3.0	3.3	3.3	3.4	3.4	3.5
Transfers Out	16.9	9.2	16.0	16.0	20.5	7.2	7.3	7.3	7.3
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>246.1</b>	<b>246.7</b>	<b>262.5</b>	<b>256.3</b>	<b>270.4</b>	<b>263.0</b>	<b>272.5</b>	<b>284.0</b>	<b>293.7</b>
<b>Net of Revenue/Expenditures</b>	<b>5.2</b>	<b>(5.7)</b>	<b>(11.1)</b>	<b>15.3</b>	<b>(16.0)</b>	<b>(0.8)</b>	<b>(3.0)</b>	<b>(5.6)</b>	<b>(7.9)</b>
<b>Adjustments to Revenue</b>	-	-	-	12.7	-	-	-	-	-
<b>Adjustments to Expenditures</b>									
Budget Packages/Supplementals*	-	-	-	14.1	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
TABOR Refund	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Adjustments to Expenditures</b>	-	-	-	<b>14.1</b>	-	-	-	-	-
<b>Total Net Revenue/Expenditures</b>	<b>5.2</b>	<b>(5.7)</b>	<b>(11.1)</b>	<b>13.9</b>	<b>(16.0)</b>	<b>(0.8)</b>	<b>(3.0)</b>	<b>(5.6)</b>	<b>(7.9)</b>
<b>Cumulative Balance</b>									
<b>Beginning Funds Available</b>	<b>73.4</b>	<b>78.6</b>	<b>78.6</b>	<b>78.6</b>	<b>92.4</b>	<b>76.5</b>	<b>75.7</b>	<b>72.8</b>	<b>67.2</b>
Change in Fund Balance	5.2	(5.7)	(11.1)	13.9	(16.0)	(0.8)	(3.0)	(5.6)	(7.9)
<b>Ending Funds Available</b>	<b>78.6</b>	<b>72.9</b>	<b>67.4</b>	<b>92.4</b>	<b>76.5</b>	<b>75.7</b>	<b>72.8</b>	<b>67.2</b>	<b>59.2</b>
<b>Board Designated Reserve</b>	<b>24.3</b>	<b>26.1</b>	<b>26.1</b>	<b>26.1</b>	<b>27.7</b>	<b>28.9</b>	<b>30.0</b>	<b>31.2</b>	<b>32.3</b>

\*Supplemental amount does not match actual request since some amounts are already included in the projections above.



### Current Outlook

The Capital Expenditure Fund projects revenue of \$14.5 million for the current period. This revenue stream comprises \$6.2 million from property tax accounts and specific ownership tax, with the remainder coming from transfers in. A significant portion of these transfers includes \$8,260,199 from the General Fund, which addresses the funding gap in the expenditure budget.

Looking at expenditures, the fund projects \$37.4 million in spending for 2024, representing 62 percent of the amended budget. While twenty-eight projects are currently active, most have been carried forward from previous years. The Detention Medical Expansion stands as the largest project, with an amended budget of \$34,486,992. This facility's development continues to progress, with the kitchen/laundry area scheduled for a grand opening in early 2025, followed by the medical renovation's completion in fall 2025. The first quarter review expanded the budget to accommodate the construction of an additional courtroom at Courthouse II and the replacement of the current computer-assisted mass appraisal and taxation system. During the second quarter review, a supplemental appropriation of \$150,000 was approved for the initial setup of the Human Capital Management Software IT project, which is incorporated into the 2025 recommended budget.

Of the current project portfolio, sixteen projects are expected to reach completion by year-end. The remaining projects, carrying a projected budget of \$20.6 million, will be reappropriated and continued in the 2025 budget.

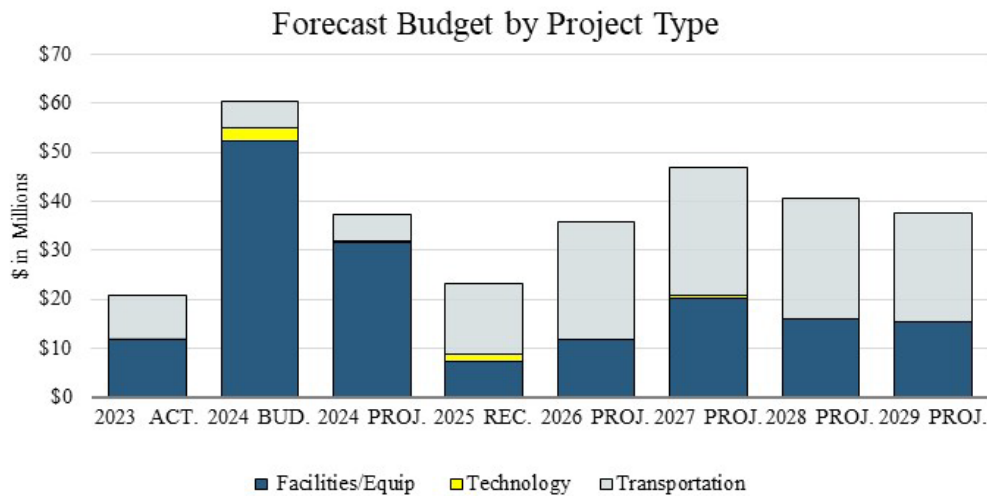
### Forecast

The Capital Expenditure Fund primarily derives its revenue from two sources: property tax and specific ownership tax. When these revenue streams fall short of funding adopted capital projects, additional funding must be secured from alternative sources. Traditionally, this funding gap is bridged through a transfer from the General Fund's unallocated fund balance. The current forecast focuses solely on tax revenue and does not factor in potential transfers. On the expenditure side, the forecast encompasses the outlying years of the recently updated 5-year Capital Improvement Plan (CIP). The CIP Committee employs a biennial budget strategy, undertaking a complete

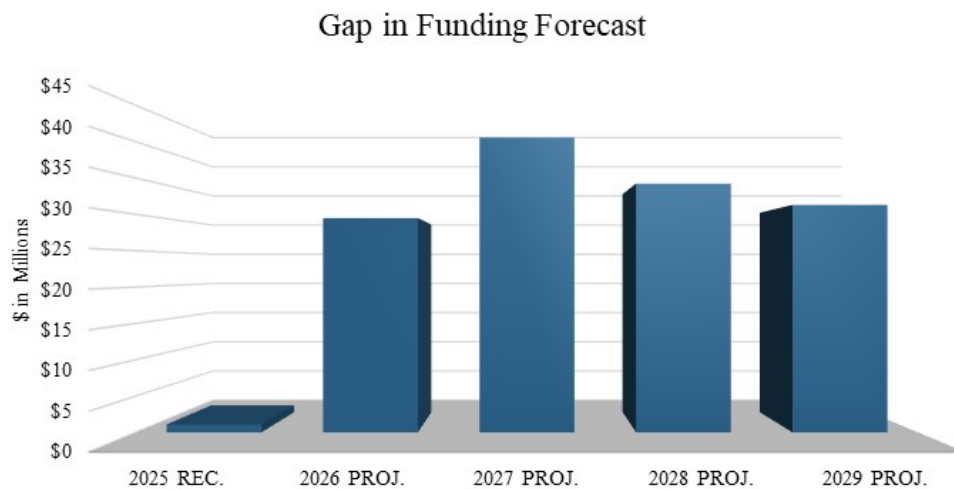


rebuild of the five-year plan only during even-year budget cycles. For the 2025 budget process, the Committee limited its focus to updating the 2025 budgeted amounts within the current 2024-2028 five-year plan.

The capital improvement projects fall into three main categories, each with its own scoring criteria: Facilities/Equipment, Technology, and Transportation. While transportation projects are budgeted within the Capital Expenditure Fund, the actual funds are subsequently transferred to the Infrastructure Fund for execution. These transportation projects are incorporated into both the forecast and the funding gap calculations. These categorizations provide the framework for the forecasted outlying years in the current 5-Year Capital Improvement Plan.



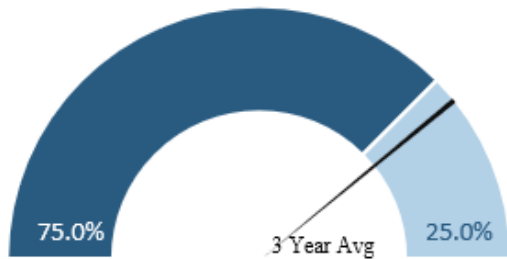
Based on these forecasts, the chart below shows the current projected gap in funding for the forecasted years. These charts do not show any updates that may be being made as part of the 2025 budget process.



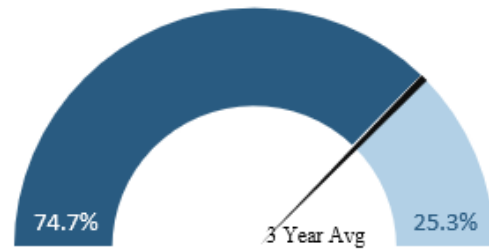
The Capital Expenditure Fund had a beginning fund balance of \$47.2 million. This balance consists of two components: unfinished projects that carry forward through reappropriation to the

following year, and surplus funds from projects completed under budget. These surplus funds remain available for appropriation to address any unexpected expenditures that may emerge during the budget year.

<b>Capital Expenditure Fund Projection</b>									
(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Recomm.	Forecast			
	2023	2024	2024	2024	2025	2026	2027	2028	2029
<b>Revenue</b>									
Taxes	6.3	6.3	6.3	6.2	6.3	6.3	6.3	6.3	6.3
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	14.8	2.9	8.3	8.3	3.0	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>21.1</b>	<b>9.1</b>	<b>14.5</b>	<b>14.5</b>	<b>9.3</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>
<b>Expenditures</b>									
Salaries	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	0.0	-	-	-	-	-	-
Services & Other	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	11.9	5.2	54.8	31.9	8.9	11.7	20.9	16.0	15.4
Central Services	-	-	-	-	-	-	-	-	-
Transfers Out	9.0	5.4	5.4	5.4	1.4	24.0	25.9	24.5	22.2
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>21.0</b>	<b>10.7</b>	<b>60.4</b>	<b>37.4</b>	<b>10.3</b>	<b>35.7</b>	<b>46.9</b>	<b>40.5</b>	<b>37.6</b>
<b>Net of Revenue/Expenditures</b>	<b>0.2</b>	<b>(1.6)</b>	<b>(45.9)</b>	<b>(22.9)</b>	<b>(1.1)</b>	<b>(29.5)</b>	<b>(40.6)</b>	<b>(34.2)</b>	<b>(31.3)</b>
<b>Adjustments to Revenue</b>	-	-	-	-	-	-	-	-	-
<b>Adjustments to Expenditures</b>									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	20.6	-	-	-	-
Capital Funding Gap	-	-	-	-	-	(29.5)	(40.6)	(34.2)	(31.3)
<b>Total Adjustments to Expenditures</b>	-	-	-	-	<b>20.6</b>	<b>(29.5)</b>	<b>(40.6)</b>	<b>(34.2)</b>	<b>(31.3)</b>
<b>Total Net Revenue/Expenditures</b>	<b>0.2</b>	<b>(1.6)</b>	<b>(45.9)</b>	<b>(22.9)</b>	<b>(21.7)</b>	-	-	-	-
<b>Cumulative Balance</b>									
<b>Beginning Funds Available</b>	<b>47.0</b>	<b>47.2</b>	<b>47.2</b>	<b>47.2</b>	<b>24.2</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
Change in Fund Balance	0.2	(1.6)	(45.9)	(22.9)	(21.7)	-	-	-	-
<b>Ending Funds Available</b>	<b>47.2</b>	<b>45.6</b>	<b>1.3</b>	<b>24.2</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
Restrict/Commit/Assigned	-	-	-	-	-	-	-	-	-
<b>Funds Available for Appropriation</b>	<b>47.2</b>	<b>45.6</b>	<b>1.3</b>	<b>24.2</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>



**\$66.27 M Revenue YTD**  
 \$88.40 M Amended Budget



**\$67.82 M Expenditures YTD**  
 \$90.83 M Amended Budget

**Current Outlook**

The total block allocation for the State FY 24-25 for the Human Services Department increased by 2.21 percent compared to SFY 23-24 for a total allocation of \$106.9 million. The largest increase was seen in the Child Welfare block allocation. For the County FY 2024 revenue is projected to come in at \$89.0 million. Revenue collections are above the 3-year average as program costs have continued to increase resulting in additional reimbursements compared to prior years.

Expenditures are projected at \$91.0 million for 2024. Overtime is projected to be over-budget at \$1.5 million due to Community and Child Support Services working through holidays and working extra hours to remain compliant with deadlines and to cover vacancies. There is \$2.3 million budgeted for the Parenting Time Construction project and is planned to be completed this year. Spending is in line with the 3-year average.

**Forecast**

The revenue and corresponding expenditures in this fund are dependent on decisions made at the State and Federal level regarding social services program funding which makes this fund difficult to forecast over a 5-year period. The projections below take into consideration the prior year trends in spending and allocations/reimbursements from the State. The property tax collection assumptions mirror that of the General Fund as do all payroll assumptions. The Community Programs category is increased at 2 percent to account for the increased expenses that come with additional revenue while all other expenditures are held flat.

For 2024, there is an anticipated use of fund balance of \$1.7 million. This would bring the fund balance to \$10.2 million or \$8.6 million above the policy reserve. With the increased cost of salaries and benefits outpacing the growth in property tax there is a deficit that continues to grow for 2025-2029. The deficit grows to \$3.6 million by 2029. As the expenses continue to increase the gap between the amount of the county match and the property tax revenue continues to grow with the difference coming from fund balance. These future year projections could change at any time depending on what allocations are received from the State each year.

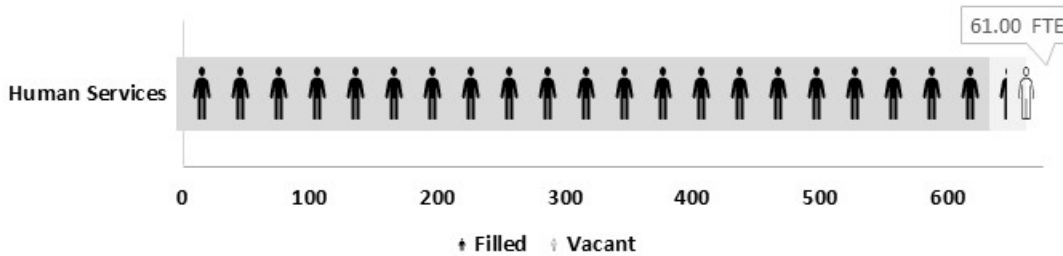
### Fund Balance Trend and Forecast



### Staffing

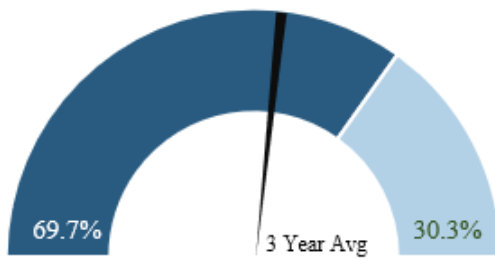
There are a total of 708.00 FTE in the Social Services Fund. At the end of the third quarter there were a total of 61.00 FTE vacant.

### Total Social Services Fund FTE - Filled vs Vacant



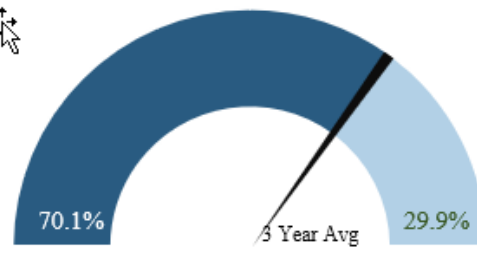
**Social Services Fund Projection**

<b>(Dollars in Millions)</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amend.</b>	<b>Project.</b>	<b>Recomm.</b>	<b>Forecast</b>			
	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Revenue</b>									
Taxes	19.7	20.9	20.9	20.9	21.7	22.7	23.6	24.5	25.5
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	56.2	63.2	66.3	65.8	66.6	69.2	72.0	74.9	77.9
Charges for Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Other Financing Sources	1.6	1.2	1.2	2.2	1.1	1.1	1.1	1.1	1.1
<b>Total Revenue</b>	<b>77.5</b>	<b>85.3</b>	<b>88.4</b>	<b>89.0</b>	<b>89.4</b>	<b>93.0</b>	<b>96.7</b>	<b>100.5</b>	<b>104.5</b>
<b>Expenditures</b>									
Salaries	45.8	49.6	50.0	50.6	51.6	54.4	57.3	60.4	63.7
Employee Benefits	12.6	14.0	14.2	13.4	14.6	15.2	16.0	16.9	17.8
Supplies	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Services & Other	4.4	5.2	5.3	5.7	5.5	5.5	5.5	5.5	5.5
Community Programs	15.1	18.0	18.4	17.7	19.9	20.1	20.3	20.5	20.5
Capital Outlay	0.3	-	2.3	3.0	0.1	-	-	-	-
Central Services	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Transfers Out	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>78.7</b>	<b>87.4</b>	<b>90.8</b>	<b>91.0</b>	<b>92.4</b>	<b>95.8</b>	<b>99.8</b>	<b>103.9</b>	<b>108.1</b>
<b>Net of Revenue/Expenditures</b>	<b>(1.2)</b>	<b>(2.1)</b>	<b>(2.4)</b>	<b>(2.1)</b>	<b>(3.0)</b>	<b>(2.8)</b>	<b>(3.1)</b>	<b>(3.4)</b>	<b>(3.6)</b>
<b>Adjustments to Revenue</b>	-	-	-	1.1	-	-	-	-	-
<b>Adjustments to Expenditures</b>									
Budget Packages/Supplementals	-	-	-	0.7	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Adjustments to Expenditures</b>	-	-	-	<b>0.7</b>	-	-	-	-	-
<b>Total Net Revenue/Expenditures</b>	<b>(1.2)</b>	<b>(2.1)</b>	<b>(2.4)</b>	<b>(1.7)</b>	<b>(3.0)</b>	<b>(2.8)</b>	<b>(3.1)</b>	<b>(3.4)</b>	<b>(3.6)</b>
<b>Cumulative Balance</b>									
<b>Beginning Funds Available</b>	<b>11.4</b>	<b>10.2</b>	<b>10.2</b>	<b>10.2</b>	<b>8.6</b>	<b>5.6</b>	<b>2.8</b>	<b>(0.3)</b>	<b>(3.7)</b>
Change in Fund Balance	(1.2)	(2.1)	(2.4)	(1.7)	(3.0)	(2.8)	(3.1)	(3.4)	(3.6)
<b>Ending Funds Available</b>	<b>10.2</b>	<b>8.1</b>	<b>7.8</b>	<b>8.6</b>	<b>5.6</b>	<b>2.8</b>	<b>(0.3)</b>	<b>(3.7)</b>	<b>(7.3)</b>
Restrict/Commit/Assigned	(2.6)	(3.0)	(3.0)	(3.0)	(3.1)	(3.2)	(3.3)	(3.5)	(3.6)
<b>Funds Available for Appropriation</b>	<b>7.6</b>	<b>5.1</b>	<b>4.8</b>	<b>5.5</b>	<b>2.5</b>	<b>(0.4)</b>	<b>(3.6)</b>	<b>(7.2)</b>	<b>(10.9)</b>



**\$13.80 M Revenue YTD**

\$19.80 M Amended Budget



**\$14.84 M Expenditures YTD**

\$21.16 M Amended Budget

### Current Outlook

Revenue for 2024 is projected to come in at \$19.6 million. The State is projecting growth of 14.3% for the SFY2023-2024 for HUTF revenue. Revenue is above the 3-year average, and this is due to the reduction in HUTF revenue the fund has seen over the past few years and collections now increasing.

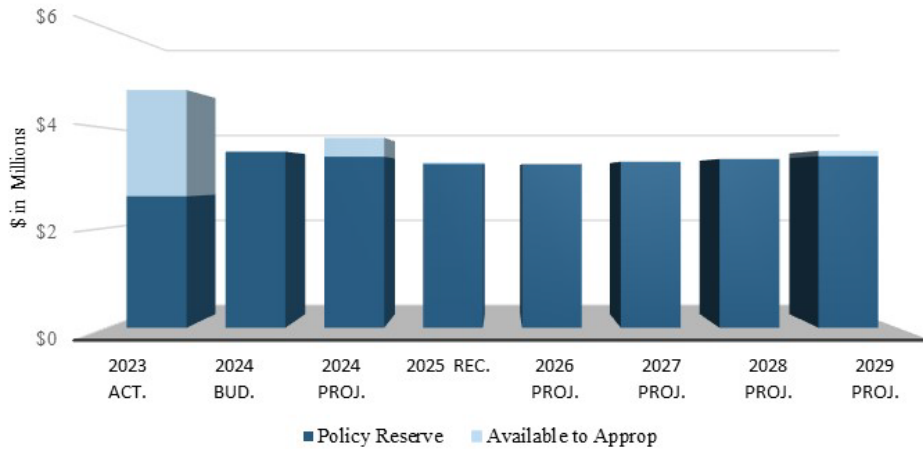
Expenditures are projected at \$20.6 million for 2024. There are currently several vacancies, so salaries and benefits are projected to come in roughly \$511,000 below budget. With the increase to the revenue and expenditures this results in a reduction of the fund balance of \$1.0 million.

### Forecast

Road & Bridge Fund revenue is projected to grow at a rate relative to the expenditures through the forecast period. The increase in specific ownership tax in this fund results in the ongoing increase in revenue along with the anticipated growth in HUTF revenue. HUTF revenue growth is expected to continue through the forecast period with a larger increase seen in 2024 and 2025 and then falling to smaller levels of growth through 2029. This is a revenue source that will need to be watched closely.

For the forecast period the expenditures are held flat outside of the salary and benefit assumptions. In addition to pavement and infrastructure maintenance, there are continuing increases in prices for labor, equipment, and materials. The average amount that is needed to cover the gap for equipment costs between replacement cost and the amount of intergovernmental rents each year is about \$450,000 but could continue to increase with inflation. The current projections do not include any equipment replacement funding above the cost of intergovernmental rents for years 2026-2029.

### Fund Balance Trend and Forecast

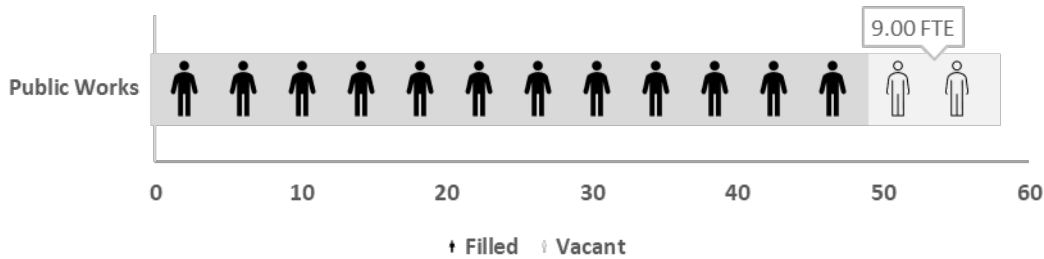


As shown in the chart above, the fund balance is budgeted just above the policy reserve but is projected to add to fund balance for 2024 and roughly breakeven through the forecast period. This is a change from what was presented at the last quarterly review as the State has adjusted their projections for the growth of HUTF funds. This fund will continue to be watched closely for any economic changes that will affect it.

### Staffing

There are a total of 58.00 FTE in the Road & Bridge Fund. At the end of the second quarter there were a total of 9.00 FTE vacant. The majority of these positions are Road Maintenance Technicians.

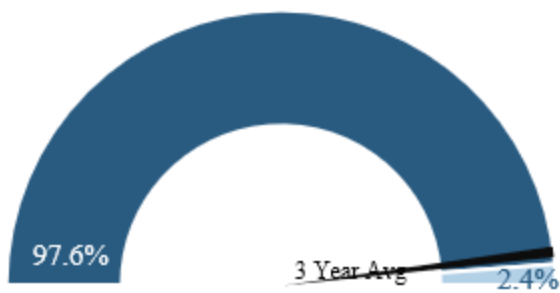
### Total Road & Bridge Fund FTE - Filled vs Vacant



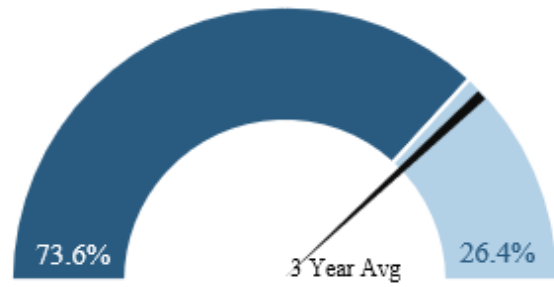
**Road & Bridge Fund**

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Recomm.	Forecast			
	2023	2024	2024	2024	2025	2026	2027	2028	2029
<b>Revenue</b>									
Taxes	8.5	8.4	8.4	8.5	8.4	8.4	8.4	8.5	8.5
Licenses & Permits	0.4	0.3	0.3	0.4	0.3	0.3	0.4	0.4	0.4
Intergovernmental	9.1	9.9	10.5	10.2	10.4	10.8	11.1	11.5	11.9
Charges for Services	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	0.3	-	0.5	0.5	-	-	-	-	-
Other Financing Sources	0.0	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1
<b>Total Revenue</b>	<b>18.3</b>	<b>18.6</b>	<b>19.8</b>	<b>19.6</b>	<b>19.2</b>	<b>19.6</b>	<b>20.0</b>	<b>20.4</b>	<b>20.8</b>
<b>Expenditures</b>									
Salaries	3.4	4.1	4.1	3.8	4.2	4.4	4.7	4.9	5.2
Employee Benefits	1.1	1.3	1.3	1.1	1.3	1.3	1.4	1.4	1.5
Supplies	4.5	4.7	4.7	4.9	4.9	4.9	4.9	4.9	4.9
Services & Other	6.5	6.2	7.8	7.6	6.1	6.1	6.1	6.1	6.1
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Central Services	2.7	2.8	2.8	2.7	3.0	3.0	3.0	3.0	3.0
Transfers Out	0.3	0.5	0.5	0.5	0.3	-	-	-	-
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>18.4</b>	<b>19.6</b>	<b>21.2</b>	<b>20.6</b>	<b>19.7</b>	<b>19.7</b>	<b>20.0</b>	<b>20.3</b>	<b>20.6</b>
<b>Net of Revenue/Expenditures</b>	<b>(0.2)</b>	<b>(0.9)</b>	<b>(1.4)</b>	<b>(1.0)</b>	<b>(0.5)</b>	<b>(0.1)</b>	<b>0.0</b>	<b>0.1</b>	<b>0.2</b>
<b>Adjustments to Revenue</b>	-	-	-	-	-	-	-	-	-
<b>Adjustments to Expenditures</b>									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Adjustments to Expenditures</b>	-	-	-	-	-	-	-	-	-
<b>Total Net Revenue/Expenditures</b>	<b>(0.2)</b>	<b>(0.9)</b>	<b>(1.4)</b>	<b>(1.0)</b>	<b>(0.5)</b>	<b>(0.1)</b>	<b>0.0</b>	<b>0.1</b>	<b>0.2</b>
<b>Cumulative Balance</b>									
<b>Beginning Funds Available</b>	<b>4.9</b>	<b>4.8</b>	<b>4.8</b>	<b>4.8</b>	<b>3.8</b>	<b>3.3</b>	<b>3.2</b>	<b>3.2</b>	<b>3.4</b>
Change in Fund Balance	(0.2)	(0.9)	(1.4)	(1.0)	(0.5)	(0.1)	0.0	0.1	0.2
<b>Ending Funds Available</b>	<b>4.8</b>	<b>3.8</b>	<b>3.4</b>	<b>3.8</b>	<b>3.3</b>	<b>3.2</b>	<b>3.2</b>	<b>3.4</b>	<b>3.5</b>
Restrict/Commit/Assigned	(2.6)	(3.3)	(3.5)	(3.4)	(3.3)	(3.3)	(3.3)	(3.4)	(3.4)
<b>Funds Available for Appropriation</b>	<b>2.1</b>	<b>0.6</b>	<b>(0.1)</b>	<b>0.4</b>	<b>0.0</b>	<b>(0.1)</b>	<b>(0.1)</b>	<b>(0.0)</b>	<b>0.1</b>





**\$12.66 M Revenue YTD**  
 \$12.98 M Amended Budget



**\$9.73 M Expenditures YTD**  
 \$13.22 M Amended Budget

**Current Outlook**

Revenue is projected to come in at \$13.8 million for 2024 compared to a budget of \$13.0 million. The increase is primarily due to investment earnings revenue coming in higher than budgeted along with specific ownership tax and contracted patrol services revenue. This contract revenue is based on what towns within Arapahoe County pay for patrol services based on assessed valuation which is higher than what was budgeted. Revenue is in line with the 3-year average.

Expenditures are projected at \$12.9 million for 2024 compared to a budget of \$13.2 million. The savings in projected in a number of categories with the benefits category being the largest contributor. The fund balance was budgeted with a \$200,000 use of fund balance that would reduce the fund balance from \$7.3 million to \$7.1 million. Current projections would increase the fund balance by \$900,000 which would bring the fund balance to \$8.2 million by year end. Expenditures are in line with the 3-year average.

There are supplemental requests for the third quarter that affect the ALEA Fund. They are for specific accounts that are expected to exceed budget, while the total budget is not projected to be exceeded. Please see the supplemental section for specifics on supplementals.

**Forecast**

Revenue in the ALEA Fund is projected to increase from \$13.0 million to \$14.2 million during the forecast period after decreasing in 2025. This is due to the current projections in assessed valuation in this fund with a fixed mill levy. Changes in the taxable value and residential assessment rate have a significant impact on this fund with the property tax being the primary revenue source. These projections do not account for any potential property value or tax limitation impacts beyond what has already been passed.

Expenditures are projected to increase from \$13.4 million to \$15.4 million during the forecast period. The expenditure growth is due to salaries and benefits which make up the largest

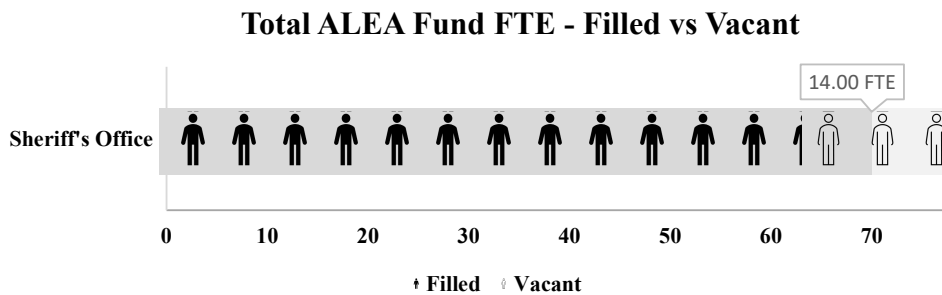
percentage of expenditures in this fund including the additional staffing that was approved as part of the 2024 budget and first quarter budget review. There are also one-time increases included in 2028 for the ruggedized laptop replacements. The growth in expenditures is anticipated to outpace the growth in revenue during the forecast period.



The chart above shows that the fund balance is well above the policy reserve. The fund balance is projected to decrease from \$7.3 million to \$4.8 million during the forecast period. The property tax projections are what is driving the change to the fund balance in a few of the forecast years and any changes in property tax or in the economy could have a significant impact on the outlook of the fund in the forecast years.

### Staffing

There are a total of 80.50 FTE in the ALEA Fund. There was a shift of 8.00 FTE from the General Fund to ALEA and the increase of 3.00 FTE in the 2024 budget, as well as an additional 2.50 FTE added at the first quarter budget review for the Town of Bennett IGA. At the end of the third quarter there were a total of 14.00 FTE vacant.



**Arapahoe Law Enforcement Authority Fund**

<b>(Dollars in Millions)</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amend.</b>	<b>Project.</b>	<b>Recomm.</b>	<b>Forecast</b>			
	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Revenue</b>									
Taxes	9.7	12.0	12.0	12.4	11.4	11.9	12.6	12.9	13.1
Licenses & Permits	-	-	-	(0.0)	-	-	-	-	-
Intergovernmental	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Charges for Services	0.2	0.2	0.6	0.7	0.6	0.6	0.6	0.6	0.7
Fines & Forfeits	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Investment Earnings & Contrib.	0.4	0.1	0.1	0.4	0.1	0.2	0.2	0.2	0.2
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	0.0	-	-	-	-	-
<b>Total Revenue</b>	<b>10.5</b>	<b>12.5</b>	<b>13.0</b>	<b>13.8</b>	<b>12.4</b>	<b>13.0</b>	<b>13.7</b>	<b>14.0</b>	<b>14.2</b>
<b>Expenditures</b>									
Salaries	6.9	8.1	8.2	8.3	8.5	8.9	9.4	9.9	10.5
Employee Benefits	1.9	2.4	2.4	2.2	2.4	2.5	2.6	2.8	2.9
Supplies	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5
Services & Other	0.4	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.5
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Central Services	0.8	0.8	0.8	0.8	1.0	1.0	1.0	1.0	1.0
Transfers Out	0.1	0.5	0.6	0.6	0.0	0.0	0.0	0.0	0.0
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>10.7</b>	<b>12.8</b>	<b>13.2</b>	<b>12.9</b>	<b>12.9</b>	<b>13.4</b>	<b>14.1</b>	<b>14.9</b>	<b>15.4</b>
<b>Net of Revenue/Expenditures</b>	<b>(0.2)</b>	<b>(0.2)</b>	<b>(0.2)</b>	<b>0.9</b>	<b>(0.5)</b>	<b>(0.4)</b>	<b>(0.4)</b>	<b>(0.8)</b>	<b>(1.3)</b>
<b>Adjustments to Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Adjustments to Expenditures</b>									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Adjustments to Expenditures</b>	-	-	-	-	-	-	-	-	-
<b>Total Net Revenue/Expenditures</b>	<b>(0.2)</b>	<b>(0.2)</b>	<b>(0.2)</b>	<b>0.9</b>	<b>(0.5)</b>	<b>(0.4)</b>	<b>(0.4)</b>	<b>(0.8)</b>	<b>(1.3)</b>
<b>Cumulative Balance</b>									
<b>Beginning Funds Available</b>	<b>7.5</b>	<b>7.3</b>	<b>7.3</b>	<b>7.3</b>	<b>8.2</b>	<b>7.7</b>	<b>7.3</b>	<b>7.0</b>	<b>6.1</b>
Change in Fund Balance	(0.2)	(0.2)	(0.2)	0.9	(0.5)	(0.4)	(0.4)	(0.8)	(1.3)
<b>Ending Funds Available</b>	<b>7.3</b>	<b>7.1</b>	<b>7.1</b>	<b>8.2</b>	<b>7.7</b>	<b>7.3</b>	<b>7.0</b>	<b>6.1</b>	<b>4.8</b>
Policy Reserve	(1.5)	(2.1)	(2.2)	(2.1)	(2.1)	(2.2)	(2.3)	(2.5)	(2.6)
<b>Funds Available for Appropriation</b>	<b>5.8</b>	<b>4.9</b>	<b>4.9</b>	<b>6.1</b>	<b>5.6</b>	<b>5.1</b>	<b>4.6</b>	<b>3.6</b>	<b>2.3</b>

<b>3rd Quarter Budget Review</b>			
<b>Summary of Proposed Budget Adjustments</b>			
<b>Fund</b>	<b>Revenue Amount</b>	<b>Expense Amount</b>	<b>FTEs</b>
<b>2024</b>			
<b>DISCUSSION NEEDED</b>			
General Fund	\$ 29,586,626	\$ 18,073,790	4.00
ALEA Fund	-	10,800	-
Building Maintenance Fund	65,000	68,644	-
Central Services Fund	157,679	311,323	-
Grant Fund	441,614	441,614	-
Open Space Sales Tax Fund	-	-	-
Road & Bridge Fund	372,873	372,873	-
Self Insurance Liability Fund	500,000	500,000	-
Social Services Fund	1,093,505	700,000	-
Workers Compensation Fund	200,000	200,000	-
<b>TOTAL Discussion Needed</b>	<b>\$ 32,417,297</b>	<b>\$ 20,679,044</b>	<b>4.00</b>
<b>NEW REVENUE/BUDGET CLEANUP</b>			
General Fund	\$ 28,622	\$ 28,622	-
Forfeiture Fund	78,679	78,679	-
Infrastructure Fund	969,462	969,462	-
<b>TOTAL New Revenue/Budget Cleanup</b>	<b>\$ 1,076,763</b>	<b>\$ 1,076,763</b>	<b>-</b>

**Discussion Needed****A. General Fund: Sheriff's Office, \$728,300 4.00 FTE**

- Recognize and appropriate \$728,300 in the General Fund, Sheriff's Office, and increase the headcount by 4.00 FTE to expand the RISE program.

**B. General Fund: Sheriff's Office, \$4,430,444**

- Appropriate \$4,283,515 from the General Fund balance to cover the expected budget overages in the Sheriff's Office.
  - \$4,066,408 for additional overtime (\$3.4 million), incentive pay (\$242,900), Temp. Salaries (\$144,000), and payroll taxes (\$279,508).
  - \$195,053 for additional gas & oil (\$175,000), maintenance and repair of equipment (\$20,053).
  - \$116,187 for operating software (\$16,187), professional services (\$70,000), and uniforms (\$30,000).

- iv. \$52,796 for prisoner bedding and clothing (\$9,410, \$5,855), contracted medical services (\$30,000), and prisoner operating supplies (\$7,531)
- C. **General Fund, Sheriff's Office, \$18,519 (Transfer)**
  - Transfer \$18,519 from the General Fund, Sheriff's Office, and recognize and appropriate the same in the Central Services Fund, Sheriff's Office, for additional upfitting cost to a patrol Chevrolet Tahoe (FA#303704).
- D. **General Fund, Sheriff's Office, \$108,000 (Transfer)**
  - Transfer \$108,000 from the Grant Fund, Sheriff's Office, and recognize and appropriate the same amount in the General Fund, Sheriff's Office, to help pay for the new K9 enclosure.
- E. **General Fund, Sheriff's Office, \$8,245 (Transfer)**
  - Transfer \$8,245 from the Grant Fund, Sheriff's Office, and recognize and appropriate the same amount in the General Fund, Sheriff's Office, for the increased cost of the court security door intercom.
- F. **General Fund, Sheriff's Office, \$59,000 (Transfer)**
  - Transfer \$59,000 from the Grant Fund, Sheriff's Office, and recognize and appropriate the same amount in the General Fund, Sheriff's Office, to purchase a training shooting simulator.
- G. **General Fund, Coroner's Office, \$38,000**
  - Appropriate \$38,000 from the General Fund balance to cover the annual warranty of the body scanner machine that was purchased with ARPA funds in 2022.
- H. **General Fund, Administrative Services, \$16,921,280 (Transfer)**
  - Transfer \$16,921,280 from the Board Designated Fund, Administrative Services, and recognize the same in the General Fund, Administrative Services, to consolidate the reserve amounts in one fund.
- I. **General Fund, Administrative Services, \$11,761,801 (Transfer)**
  - Transfer \$12,134,674 from the Grant Fund, Administrative Services, for the ARPA revenue loss replacement.
    - i. Recognize and appropriate \$11,761,801 in the General Fund, Administrative Services, for the reimbursement of general government expenses provided by the ARPA revenue loss provisions.
    - ii. Recognize and appropriate \$372,873 in the Road & Bridge Fund, Public Works & Development, for ARPA revenue loss replacement.
- J. **General Fund, Public Works & Development, \$11,356 (Transfer)**
  - Transfer \$11,356 from the General Fund, Public Works & Development, and recognize and appropriate the same in the Central Services Fund, Public Works & Development, to replace a 2008 GMC Sierra 1500 (FA#302034) and 2007 Chevy Trailblazer (FA#300957) with one pool vehicle.

- K. **General Fund: Administrative Services, \$500,000 (Transfer)**
- Transfer \$500,000 from the unappropriated fund balance and recognize and appropriate the same in the Self-Insurance Liability Fund to cover the cost of additional claims.
- L. **General Fund: Administrative Services, \$200,000 (Transfer)**
- Transfer \$200,000 from the unappropriated fund balance and recognize and appropriate the same in the Workers Compensation Fund to cover the cost of claims due to increased severity of injuries as well as increased costs for surgery and therapy.
- M. **General Fund: Administrative Services, \$240,000**
- Appropriate \$240,000 from the unappropriated fund balance of the General Fund, Administrative Services Department for the payment of 2024 County line landfill costs for maintenance and repairs due to flooding.
- N. **Arapahoe Law Enforcement Authority, Sheriff's Office, \$10,800**
- Appropriate \$10,800 from the Arapahoe Law Enforcement Authority Fund balance to cover the expected budget overages for incentive payments.
- O. **Building Maintenance Fund, Facilities & Fleet Management, \$68,644**
- Recognize \$65,000 received from Denver Water and appropriate \$68,644 from Building Maintenance Fund balance that was missed during reappropriation for the continuation of the landscaping projects.
- P. **Central Services, Public Works & Development, \$108,000**
- Appropriate \$108,000 from Central Services fund balance for an asset, sign truck, that was not requested during reappropriation.
- Q. **Central Services, Open Spaces, \$127,804 (Transfer)**
- Transfer \$127,804 from the Open Spaces Sales Tax Fund, Open Spaces, and recognize and appropriate the same amount in the Central Services, Open Spaces.
    - i. \$15,340 for the purchase of a TurfStorm XL spreader/sprayer
    - ii. \$21,414 for the purchase of a tracked swivel Ultra Buggy
    - iii. \$91,050 for the purchase of Bobcat skid steer loader
- R. **Central Services, Facilities & Fleet Management, \$22,000**
- Appropriate \$22,000 from the Central Services Fund balance for the purchase of two Lincoln Fluid Dispensing controllers (FA #'s 303865, 303866)
- S. **Grant Fund, Sheriff's Office, \$441,614**
- Recognize and appropriate \$441,614 in the Grant Fund, Sheriff's Office, for two grants that were awarded.
    - i. \$347,000 for the 2024 Force Metrics grant award
    - ii. \$94,614 for the 2024 Court Security grant award

**T. Social Services Fund, \$700,000**

- Recognize \$1,093,505 and appropriate \$700,000 in the Social Services Fund, Human Services, for the earned Medicaid Incentives for upgrades to the HSConnects solution.

**New Revenue/Budget Cleanup**

**U. General Fund, Sheriff's Office, \$14,000**

- Recognize and appropriate \$14,000 in the General Fund, Sheriff's Office for reimbursement funds received from the 2024 US Secret Service.

**V. General Fund, Public Works & Development, \$9,940**

- Recognize and appropriate \$9,940 in the General Fund, Public Works & Development, for funds received for Q3 CIP project management services for Open Spaces.

**W. General Fund, Coroner's Office, \$4,682**

- Recognize and appropriate \$4,682 in the General Fund, Coroner's Office, for a reimbursement from the State.

**X. Forfeiture Fund, Sheriff's Office, \$78,679**

- Recognize and appropriate \$78,679 in the Forfeiture Fund, Sheriff's Office, for 2024 forfeiture revenue.

**Y. Infrastructure Fund, Public Works & Development, \$969,462**

- Recognize and appropriate \$364,720 in the Infrastructure Fund, Public Works & Development, for rural transportation improvement and impact fees.
- Recognize and appropriate \$604,742 in the Infrastructure Fund, Public Works & Development, for the Dry Creek Operational Improvements IGA payment.

**Summary of Budget Amendment Requests**

Department	Revenue Amount	Expense Amount	FTEs	Description	One Time
<b>2024</b>					
<b>DISCUSSION NEEDED</b>					
<b>General Fund</b>					
Sheriff's Office	728,300	728,300	4.00	Recognize & appropriate funds for the RISE Program; increase authorized staffing by 4.0	
Sheriff's Office	-	4,430,444	-	Increase appropriation for various line items expected to be overspent by year end	x
Sheriff's Office	-	-	-	Transfer \$18,519 to Central Services Fund for additional upfitting costs to FA#303704	x
Sheriff's Office	108,000	108,000	-	Recognize and appropriate funds from Grant Fund for K9 Enclosure	x
Sheriff's Office	8,245	8,245	-	Recognize and appropriate funds from Grant Fund for increased cost of court security door intercom	x
Sheriff's Office	59,000	59,000	-	Recognize and appropriate funds to purchase a training shooting simulator	x
Coroner's Office	-	38,000	-	Increase appropriation for the annual warranty of x-ray machine	
Administrative Services	16,921,280	-	-	Recognized the transfer of funds from the obsolete Board Designated Fund to the GF	x
Administrative Services	11,761,801	11,761,801	-	Recognize & appropriate funds from Grant Fund for ARPA revenue replacement	x
Public Works & Development	-	-	-	Transfer \$11,356 from operating budget to cover the gap in IG Rents to replace FA#302034	x
Administrative Services	-	500,000	-	Transfer funds to Self-Insurance Liability Fund to cover additional claims	x
Administrative Services	-	200,000	-	Transfer funds to Worker's Compensation Fund to cover cost of additional claims	x
Administrative Services	-	240,000	-	Appropriate \$240,000 for the payment of 2024 County Line landfill costs for maintenance and repairs due to flooding.	x
<b>SUBTOTAL General Fund</b>	<b>29,586,626</b>	<b>18,073,790</b>	<b>4.00</b>		
<b>ALEA Fund</b>					
Sheriff's Office	-	10,800	-	Increase appropriation for incentive payments	x
<b>SUBTOTAL ALEA Fund</b>	<b>-</b>	<b>10,800</b>	<b>-</b>		
<b>Board Designated Fund</b>					
Administrative Services	-	16,921,280	-	Transfer fund balance to GF to have the reserve consolidated in one place	x
<b>SUBTOTAL Board Designated Fund</b>	<b>-</b>	<b>16,921,280</b>	<b>-</b>		
<b>Building Maintenance Fund</b>					
Facilities & Fleet Management	65,000	68,644	-	Recognize funds from Denver Water and appropriating prior year budget missed at reappropriation	x
<b>SUBTOTAL Building Maintenance Fund</b>	<b>65,000</b>	<b>68,644</b>	<b>-</b>		
<b>Central Services Fund</b>					
Sheriff's Office	18,519	18,519	-	Recognize and appropriate funds from GF for additional upfitting costs to FA# 303704	x
Public Works & Development	-	108,000	-	Appropriate for asset that was missed during reappropriations (FA#301266)	x
Open Spaces	15,340	15,340	-	Recognize and appropriate funds from OS to purchase a Turf Storm XL Spreader/Sprayer	x
Open Spaces	21,414	21,414	-	Recognize and appropriate funds from OS to purchase a Tracked Swivel Ultra Buggy	x
Open Spaces	91,050	91,050	-	Recognize and appropriate funds from OS to purchase Bobcat Skid Steer Loader	x
Facilities & Fleet Management	-	22,000	-	Appropriate for two new Lincoln Fluid Dispensing Controllers	x
Public Works & Development	11,356	35,000	-	Recognize transfer from GF and appropriate to replace FA#302034	x
<b>SUBTOTAL Central Services Fund</b>	<b>157,679</b>	<b>311,323</b>	<b>-</b>		
<b>Grant Fund</b>					
Sheriff's Office	-	-	-	Transfer \$108,000 to GF for K9 Enclosure	x
Sheriff's Office	-	-	-	Transfer \$8,245 to GF for increased cost of court security door intercom	x
Sheriff's Office	-	-	-	Transfer \$59k to GF to purchase a training shooting simulator	x
Sheriff's Office	347,000	347,000	-	2024 Force Metrics grant award	
Sheriff's Office	94,614	94,614	-	2024 Court Security grant award	
Administrative Services	-	-	-	Transfer \$12.1 to the General and Road & Bridge funds for revenue loss - ARPA	x
<b>SUBTOTAL Grant Fund</b>	<b>441,614</b>	<b>441,614</b>	<b>-</b>		



**Summary of Budget Amendment Requests**

<b>Department</b>	<b>Revenue Amount</b>	<b>Expense Amount</b>	<b>FTEs</b>	<b>Description</b>	<b>One Time</b>
<b>Open Space Sales Tax Fund</b>					
Open Spaces	-	-	-	Transfer \$15,340 to Central Services to purchase a Turf Storm XL Spreader/Sprayer	x
Open Spaces	-	-	-	Transfer \$21,414 to Central Services to purchase a Tracked Swivel Ultra Buggy	x
Open Spaces	-	-	-	Transfer \$91,050 to Central Services to purchase Bobcat Skid Steer Loader	x
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SUBTOTAL Open Space Sales Tax Fund	-	-	-		
<b>Road &amp; Bridge Fund</b>					
Public Works & Development	372,873	-	-	Recognize and appropriate the reimbursement of general government expenses provided by the ARPA revenue loss provisions	x
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SUBTOTAL Road & Bridge Fund	372,873	-	-		
<b>Self Insurance Liability Fund</b>					
County Attorney	500,000	500,000	-	Transfer from General Fund to cover cost of additional claims	x
SUBTOTAL Social Services Fund	500,000	500,000	-		
<b>Social Services Fund</b>					
Human Services	1,093,505	700,000	-	Recognize Earned Medicaid Incentives and appropriate funds for upgrades to HSCconnects	x
SUBTOTAL Social Services Fund	1,093,505	700,000	-		
<b>Workers Compensation Fund</b>					
County Attorney	200,000	200,000	-	Transfer from General Fund to cover cost of increased claim amounts	x
SUBTOTAL Social Services Fund	200,000	200,000	-		
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<b>TOTAL Discussion Needed</b>	<b>\$ 32,417,297</b>	<b>\$ 37,227,451</b>	<b>4.00</b>		
<b>NEW REVENUE/BUDGET CLEANUP</b>					
<b>General Fund</b>					
Sheriff's Office	14,000	14,000	-	Recognize and appropriate funds for 2024 US Secret Service funding	x
Public Works & Development	9,940	9,940	-	Recognize and appropriate funds for Q3 CIP Proj. Mgmt for Open Spaces	x
Coroner's Office	4,682	4,682	-	Recognize and appropriate State reimbursement	x
SUBTOTAL General Fund	28,622	28,622	-		
<b>Forfeiture Fund</b>					
Sheriff's Office	78,679	78,679	-	Recognize and appropriate 2024 Forfeiture revenue	x
SUBTOTAL Forfeiture Fund	78,679	78,679	-		
<b>Infrastructure Fund</b>					
Public Works & Development	364,720	364,720	-	Recognize and appropriate rural transportation improvement and impact fees	x
Public Works & Development	604,742	604,742	-	Recognize and appropriate Dry Creek Operational Improvements IGA payment	x
SUBTOTAL Infrastructure Fund	969,462	969,462	-		
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<b>TOTAL New Revenue/Budget Cleanup</b>	<b>\$ 1,076,763</b>	<b>\$ 1,076,763</b>	<b>-</b>		