



ARAPAHOE COUNTY



Financial Update

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FY25 Quarterly Financials



2025 End of Year Financial Highlights

Revenue

- Collected 99.38% of Budget
- Total Revenue \$24.87m
- \$7.4m in County Contribution
- \$14.96m in Grant Revenue

Expense

- Expensed 95.71% of Budget
- Total Expenses \$23.95m
- Salary and Benefits Total \$20.2m, 84.5% of expenses

4Q25 Financial Summary

Commitment Item	FY 2025 Budget	4Q25 YTD Actuals	Budget % YTD
Revenue			
Fee for Service	\$ (1,961,040)	\$ (2,004,134)	102.20%
Medicaid, Insurance Reimbursement	\$ (362,204)	\$ (321,836)	88.85%
Federal Grant	\$ (7,607,428)	\$ (7,190,805)	94.52%
State Grant	\$ (6,804,215)	\$ (7,220,714)	106.12%
Other Grant	\$ (443,474)	\$ (549,007)	123.80%
County General Funds	\$ (7,764,425)	\$ (7,446,548)	95.91%
Investment Returns	\$ (85,000)	\$ (138,464)	0.00%
Total Revenue	\$ (25,027,786)	\$ (24,871,508)	99.38%
Expenditures			
Salaries	\$ 17,064,930	\$ 15,935,416	93.38%
Employee Benefits	\$ 4,698,957	\$ 4,308,676	91.69%
Supplies	\$ 738,884	\$ 724,915	98.11%
Services and Other	\$ 2,033,850	\$ 2,517,250	123.77%
Community Programs	\$ 62,482	\$ 68,030	108.88%
Capital Outlay	\$ 59,959	\$ -	0.00%
Central Services	\$ 341,675	\$ 400,141	117.11%
Transfer Out	\$ 27,049	\$ -	0.00%
Total Expenditures	\$ 25,027,786	\$ 23,954,429	95.71%



Grant Funding Updates

Number of Grants	Number for which we have received FY2027 information	Risk Level
13	1	Uncertain of ongoing funding, or one-time funding
13	4	Generally stable funding
6	0	Funding could be a concern
4	0	Actively watching and scenario planning
8	3	Significant cuts expected or confirmed



FY 2025 Unaudited Fund Balance

	2025		2024		2023
Beginning Fund Balance	\$ 2,281,396	\$	1,782,592	\$	-
Revenue	\$ 24,871,508	\$	25,120,983	\$	23,685,592
Expenses	\$ 23,954,429	\$	23,798,217	\$	21,903,000
Change in Net Position	\$ 917,079	\$	1,322,767	\$	1,782,592
Less: GASB Adjustments					
Unavailable Revenue (est)	\$ 147,030	\$	823,963		
Fund Balance	\$ 3,051,445	\$	2,281,396	\$	1,782,592
Appropriated Expenditures	\$ 25,027,786	\$	23,979,505	\$	24,550,139
Target Fund Balance (34% of Exp).	\$ 8,342,595	\$	7,993,168	\$	8,183,380

Questions