

# 1<sup>st</sup> Quarter Budget Review & CIP Update

Study Session  
May 12, 2026



# Overview



**Economic Outlook**



**Projection Assumptions**



**Status of Major Funds & Projections**



**Featured Revenue & Fund**



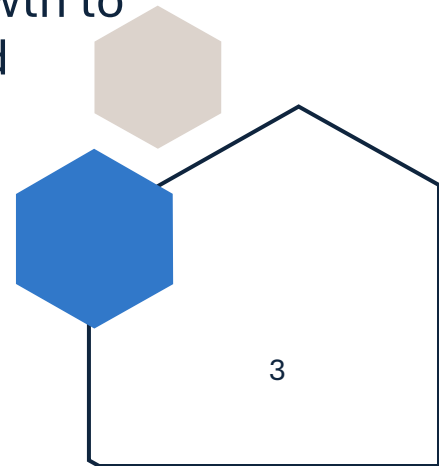
**Supplemental Appropriation Requests**

# Economic Outlook

Economic Indicators - March 2026						
Economic Indicator	Area	2024	2025	Forecast		
				2026	2027	2028
Real GDP Growth	National	2.8%	2.1%	2.5%	1.8%	2.0%
Unemployment Rate	National	4.0%	4.3%	4.5%	4.4%	4.4%
	Colorado	4.3%	4.4%	4.0%	4.1%	4.1%
Personal Income Growth	National	5.6%	4.9%	4.4%	4.5%	4.1%
	Colorado	4.6%	4.5%	3.9%	4.8%	5.0%
Wage and Salary Growth	National	5.6%	4.7%	4.1%	3.9%	3.7%
	Colorado	4.7%	4.2%	3.9%	4.6%	4.9%
Inflation	National	2.9%	2.6%	3.0%	2.7%	2.4%
	Colorado	2.3%	2.3%	2.6%	2.5%	2.4%
Housing Permit Growth	Colorado	-18.3%	4.5%	-7.5%	-1.5%	3.6%
Nonresidential Building Growth	Colorado	-27.5%	41.1%	-11.6%	-1.7%	6.5%

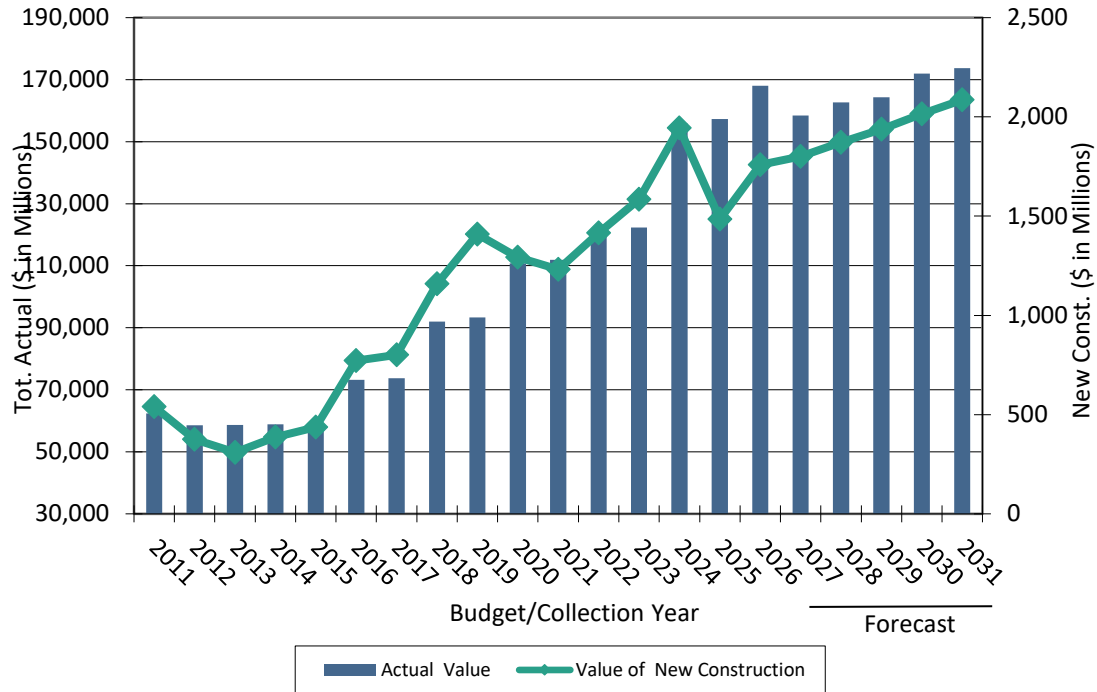
Source: Colorado Legislative Council March 2026 Economic & Revenue Forecast

- Colorado unemployment is expected to be below the Nation for the first time since 2024 and remain there throughout the forecast period.
- Local Inflation expected to increase slightly at 2.6% for 2026 and increase to 3.0% for the Nation.
- Housing permits are expected to decline in by 7.5% in 2026 and another 1.5% in 2027.
- Nonresidential building growth to decrease 11.6% in 2026 and another 1.7% in 2027.

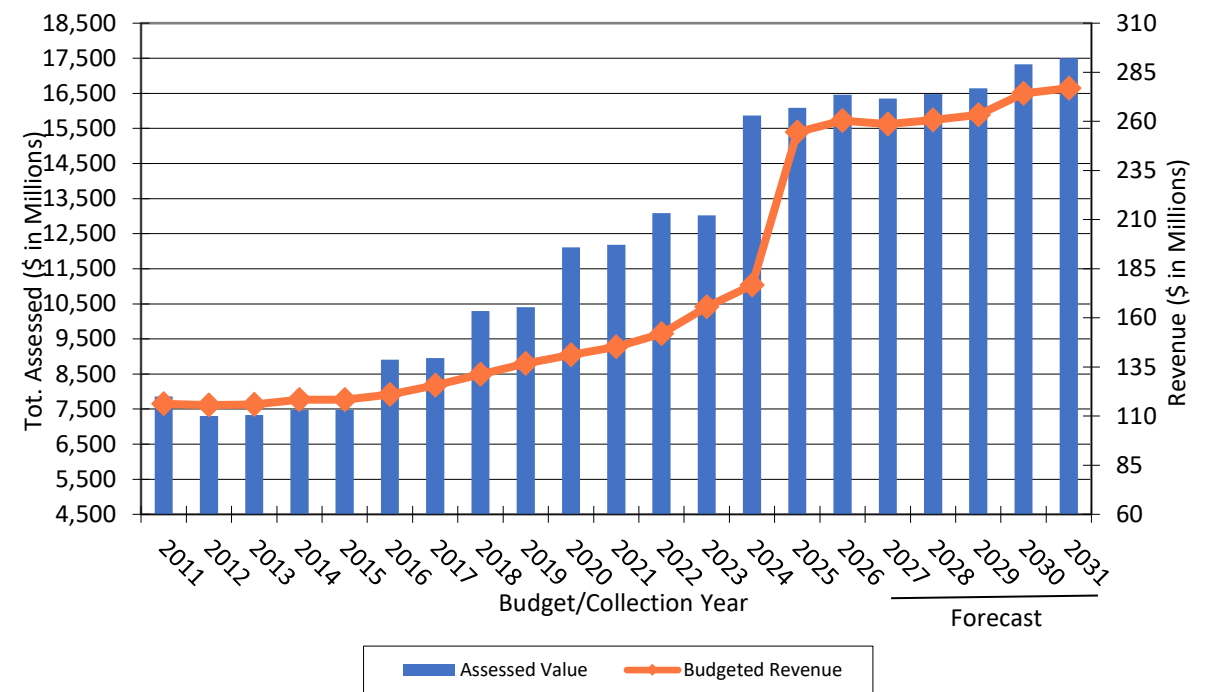


# Projection Assumptions - Revenue

## Total Actual Value and New Construction Trend



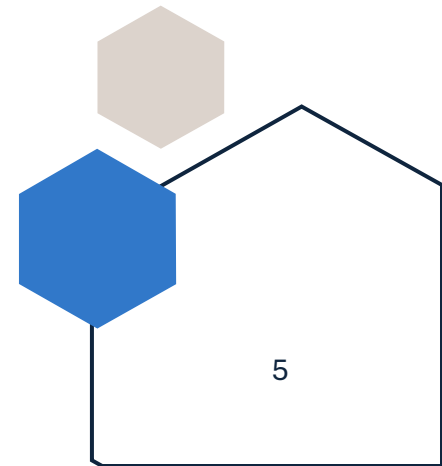
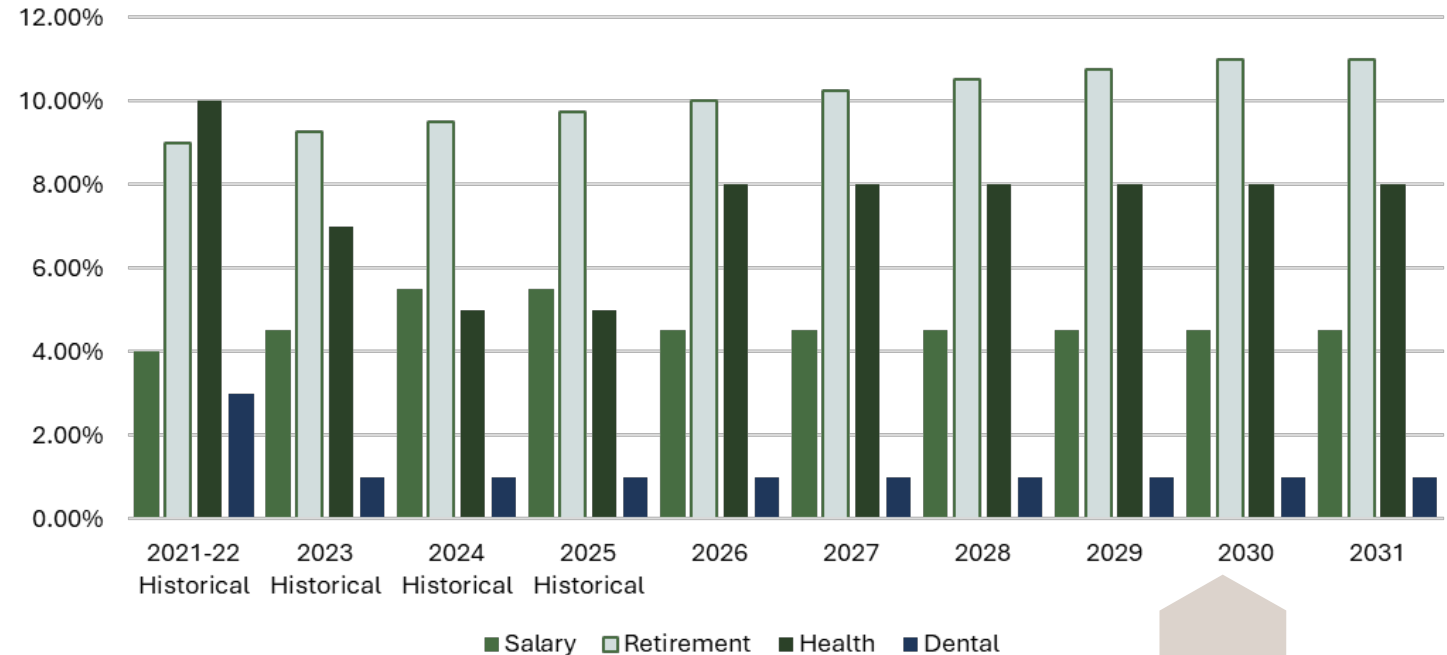
## Total Assessed Value and Revenue Trend



# Projection Assumptions - Expenditures

- Salary Increase assumptions at 4.5%
- Retirement assumption is 10.00% with an added 0.25% each year for 2027-2030
- Health Insurance assumption is 8%
- Dental Insurance assumption is 1%
- All other expenses are held at baseline levels
- Continue with no estimate of ongoing budget packages
- Projections include \$15.0M annual transfer to Capital Expenditure Fund through 2030

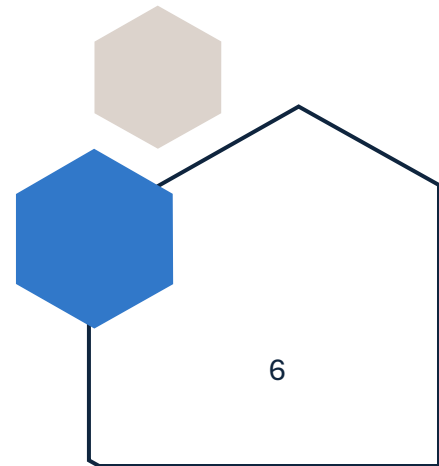
Key Expenditure Growth Assumptions



# General Fund

	Actual	Adopted	Amend.	Proj.
(Dollars in Millions)	2025	2026	2026	2026
<b>Total Revenue</b>	<b>359.2</b>	<b>320.3</b>	<b>323.1</b>	<b>325.8</b>
Expenditures	290.4	313.2	320.2	306.1
Other Adjustments	-	-	-	1.3
<b>Total Expenditures</b>	<b>290.4</b>	<b>313.2</b>	<b>320.2</b>	<b>307.4</b>
<b>Net</b>	<b>68.8</b>	<b>7.0</b>	<b>2.9</b>	<b>18.4</b>
<b>Beginning Fund Balance</b>	<b>97.8</b>	<b>166.6</b>	<b>166.6</b>	<b>166.6</b>
Change in Fund Balance	68.8	7.0	2.9	18.4
<b>Ending Fund Balance</b>	<b>166.6</b>	<b>173.6</b>	<b>169.4</b>	<b>185.0</b>
<b>Board Designated Reserve</b>	<b>28.0</b>	<b>42.9</b>	<b>42.9</b>	<b>42.9</b>
<b>Setside of 1A Funds in Fund Balance</b>		<b>35.8</b>	<b>34.9</b>	<b>34.9</b>

- Revenue projected to be \$2.7M above current budget mainly due to investment earnings projected to be higher than budget
- Expenditures projected to be \$14.1M under budget
  - \$6.0M due to vacancy savings
  - \$3.6M is within the Services & Other Category
    - \$2.0M of this is in IT for projects that are not anticipated to be complete at year end and will need to be reappropriated.
- \$1.3M in supplemental requests



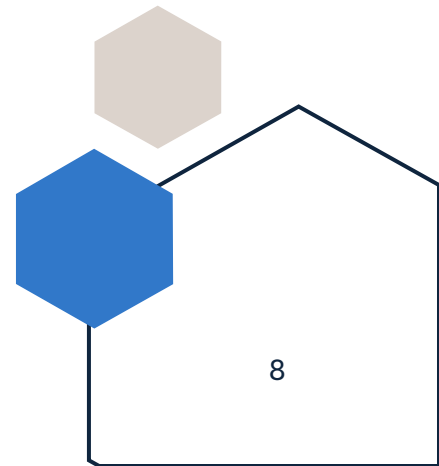
# General Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Proj.	Forecast				
	2025	2026	2026	2026	2027	2028	2029	2030	2031
<b>Total Revenue</b>	<b>359.2</b>	<b>320.3</b>	<b>323.1</b>	<b>325.8</b>	<b>325.1</b>	<b>328.2</b>	<b>330.5</b>	<b>341.6</b>	<b>345.0</b>
Expenditures	290.4	313.2	320.2	306.1	316.0	328.9	338.5	349.4	345.3
Other Adjustments	-	-	-	1.3	-	-	-	-	-
<b>Total Expenditures</b>	<b>290.4</b>	<b>313.2</b>	<b>320.2</b>	<b>307.4</b>	<b>316.0</b>	<b>328.9</b>	<b>338.5</b>	<b>349.4</b>	<b>345.3</b>
<b>Net</b>	<b>68.8</b>	<b>7.0</b>	<b>2.9</b>	<b>18.4</b>	<b>9.1</b>	<b>(0.6)</b>	<b>(8.0)</b>	<b>(7.8)</b>	<b>(0.3)</b>
<b>Beginning Fund Balance</b>	<b>97.8</b>	<b>166.6</b>	<b>166.6</b>	<b>166.6</b>	<b>185.0</b>	<b>194.0</b>	<b>193.4</b>	<b>185.4</b>	<b>177.5</b>
Change in Fund Balance	68.8	7.0	2.9	18.4	9.1	(0.6)	(8.0)	(7.8)	(0.3)
<b>Ending Fund Balance</b>	<b>166.6</b>	<b>173.6</b>	<b>169.4</b>	<b>185.0</b>	<b>194.0</b>	<b>193.4</b>	<b>185.4</b>	<b>177.5</b>	<b>177.3</b>
<b>Board Designated Reserve</b>	<b>28.0</b>	<b>42.9</b>	<b>42.9</b>	<b>42.9</b>	<b>47.4</b>	<b>49.3</b>	<b>50.8</b>	<b>52.4</b>	<b>51.8</b>
<b>Setside of 1A Funds in Fund Balance</b>		<b>35.8</b>	<b>34.9</b>	<b>34.9</b>	-	-	-	-	-

# Capital Expenditure Fund

	Actual	Adopted	Amend.	Proj.
(Dollars in Millions)	2025	2026	2026	2026
<b>Total Revenue</b>	12.5	26.9	27.1	27.1
Expenditures	23.9	26.9	39.3	38.5
Other Adjustments	-	-	-	0.7
<b>Total Expenditures</b>	<b>23.9</b>	<b>26.9</b>	<b>39.3</b>	<b>39.2</b>
<b>Net</b>	<b>(11.4)</b>	<b>-</b>	<b>(12.1)</b>	<b>(12.1)</b>
<b>Beginning Fund Balance</b>	<b>26.1</b>	<b>14.8</b>	<b>14.8</b>	<b>14.8</b>
Change in Fund Balance	(11.4)	-	(12.1)	(12.1)
<b>Ending Fund Balance</b>	<b>14.8</b>	<b>14.8</b>	<b>2.7</b>	<b>2.7</b>
Restrict/Commit/Assigned	-	-	-	-
<b>Funds Avail. for Approp.</b>	<b>14.8</b>	<b>14.8</b>	<b>2.7</b>	<b>2.7</b>

- Revenue is projected to be \$27.1M
  - \$13.9M in property tax and specific ownership tax
  - \$13.2M transfer from general fund
- Expenditures projected to be \$39.2M by year end
  - Includes the \$700,000 impact from supplemental requests
- Projected ending fund balance of \$2.7M



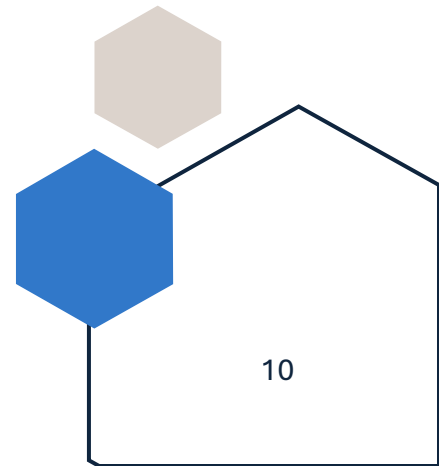
# Capital Expenditure Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Proj.	Forecast				
	2025	2026	2026	2026	2027	2028	2029	2030	2031
<b>Total Revenue</b>	<b>12.5</b>	<b>26.9</b>	<b>27.1</b>	<b>27.1</b>	<b>25.2</b>	<b>25.3</b>	<b>25.4</b>	<b>25.8</b>	<b>14.9</b>
Expenditures	23.9	26.9	39.3	38.5	25.4	25.7	25.5	25.8	11.1
Other Adjustments	-	-	-	0.7	(0.1)	(0.4)	(0.1)	0.0	3.7
<b>Total Expenditures</b>	<b>23.9</b>	<b>26.9</b>	<b>39.3</b>	<b>39.2</b>	<b>25.2</b>	<b>25.3</b>	<b>25.4</b>	<b>25.8</b>	<b>14.9</b>
<b>Net</b>	<b>(11.4)</b>	<b>-</b>	<b>(12.1)</b>	<b>(12.1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>26.1</b>	<b>14.8</b>	<b>14.8</b>	<b>14.8</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>
Change in Fund Balance	(11.4)	-	(12.1)	(12.1)	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>14.8</b>	<b>14.8</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>
Restrict/Commit/Assigned	-	-	-	-	-	-	-	-	-
<b>Funds Avail. for Approp.</b>	<b>14.8</b>	<b>14.8</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>

# Social Services Fund

(Dollars in Millions)	Actual 2025	Adopted 2026	Amend. 2026	Proj. 2026
<b>Total Revenue</b>	<b>92.2</b>	<b>96.5</b>	<b>96.5</b>	<b>90.5</b>
Expenditures	92.0	96.7	97.0	91.5
Other Adjustments	-	-	-	-
<b>Total Expenditures</b>	<b>92.0</b>	<b>96.7</b>	<b>97.0</b>	<b>91.5</b>
<b>Net</b>	<b>0.2</b>	<b>(0.3)</b>	<b>(0.5)</b>	<b>(0.9)</b>
<b>Beginning Fund Balance</b>	<b>11.2</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>
Change in Fund Balance	0.2	(0.3)	(0.5)	(0.9)
<b>Ending Fund Balance</b>	<b>11.5</b>	<b>11.2</b>	<b>11.0</b>	<b>10.5</b>
Restrict/Commit/Assigned	(2.9)	(3.2)	(3.2)	(3.2)
<b>Funds Avail. for Approp.</b>	<b>8.5</b>	<b>8.0</b>	<b>7.7</b>	<b>7.3</b>

- Revenue projected to be \$6.0M below budget. Due to lower reimbursements in Intergovernmental revenues.
- Expenditures are projected to be \$5.5M below budget.
  - Vacancy savings of \$2.3M
  - Community Programs trending lower due to a reduction in county paid contracts



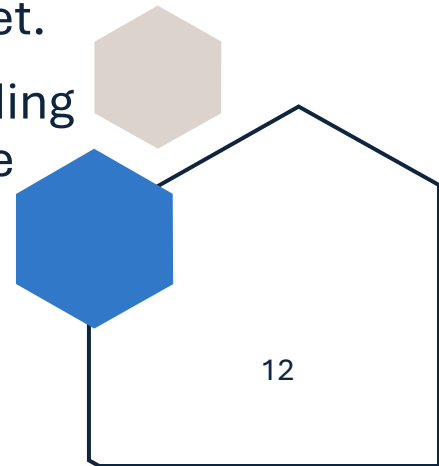
# Social Services Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Proj.	Forecast				
	2025	2026	2026	2026	2027	2028	2029	2030	2031
<b>Total Revenue</b>	<b>92.2</b>	<b>96.5</b>	<b>96.5</b>	<b>90.5</b>	<b>96.5</b>	<b>98.1</b>	<b>99.8</b>	<b>103.0</b>	<b>105.5</b>
Expenditures	92.0	96.7	97.0	91.5	100.1	103.9	107.9	112.1	116.5
Other Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>92.0</b>	<b>96.7</b>	<b>97.0</b>	<b>91.5</b>	<b>100.1</b>	<b>103.9</b>	<b>107.9</b>	<b>112.1</b>	<b>116.5</b>
<b>Net</b>	<b>0.2</b>	<b>(0.3)</b>	<b>(0.5)</b>	<b>(0.9)</b>	<b>(3.6)</b>	<b>(5.8)</b>	<b>(8.1)</b>	<b>(9.1)</b>	<b>(11.0)</b>
<b>Beginning Fund Balance</b>	<b>11.2</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>	<b>10.5</b>	<b>7.0</b>	<b>1.1</b>	<b>(7.0)</b>	<b>(16.1)</b>
Change in Fund Balance	0.2	(0.3)	(0.5)	(0.9)	(3.6)	(5.8)	(8.1)	(9.1)	(11.0)
<b>Ending Fund Balance</b>	<b>11.5</b>	<b>11.2</b>	<b>11.0</b>	<b>10.5</b>	<b>7.0</b>	<b>1.1</b>	<b>(7.0)</b>	<b>(16.1)</b>	<b>(27.1)</b>
Restrict/Commit/Assigned	(2.9)	(3.2)	(3.2)	(3.2)	(3.3)	(3.5)	(3.6)	(3.7)	(3.9)
<b>Funds Avail. for Approp.</b>	<b>8.5</b>	<b>8.0</b>	<b>7.7</b>	<b>7.3</b>	<b>3.6</b>	<b>(2.3)</b>	<b>(10.6)</b>	<b>(19.9)</b>	<b>(31.0)</b>

# Road & Bridge Fund

	Actual	Adopted	Amend.	Proj.
(Dollars in Millions)	2025	2026	2026	2026
<b>Total Revenue</b>	<b>19.0</b>	<b>29.2</b>	<b>29.2</b>	<b>29.7</b>
Expenditures	20.5	29.9	28.8	27.6
Other Adjustments	-	-	-	0.2
<b>Total Expenditures</b>	<b>20.5</b>	<b>29.9</b>	<b>28.8</b>	<b>27.8</b>
<b>Net</b>	<b>(1.5)</b>	<b>(0.7)</b>	<b>0.4</b>	<b>1.8</b>
<b>Beginning Fund Balance</b>	<b>5.0</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>
Change in Fund Balance	(1.5)	(0.7)	0.4	1.8
<b>Ending Fund Balance</b>	<b>3.5</b>	<b>2.8</b>	<b>3.9</b>	<b>5.4</b>
Restrict/Commit/Assigned	(3.2)	(5.0)	(4.8)	(4.6)
<b>Funds Avail. for Approp.</b>	<b>0.3</b>	<b>(2.2)</b>	<b>(0.9)</b>	<b>0.7</b>

- Revenue projected to be \$283,000 above budget before supplemental requests
  - HUTF revenue trending lower than budget
  - Specific Ownership Tax trending slightly higher.
- Expenditures projected to be \$27.6M before supplemental requests
  - \$63,000 in vacancy savings
  - \$564,000 in central services which includes IG rents from vehicles that have not been received yet.
- Current projections show ending fund balance \$700,000 above policy reserve



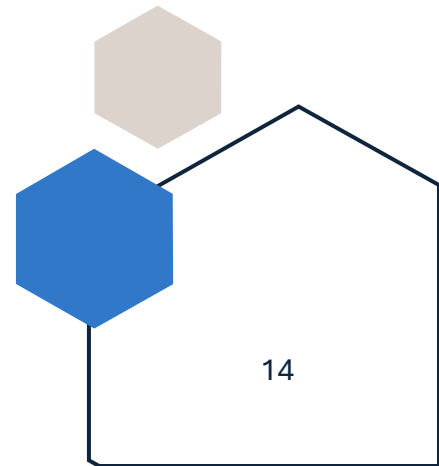
# Road & Bridge Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Proj.	Forecast				
	2025	2026	2026	2026	2027	2028	2029	2030	2031
<b>Total Revenue</b>	<b>19.0</b>	<b>29.2</b>	<b>29.2</b>	<b>29.7</b>	<b>29.3</b>	<b>29.9</b>	<b>30.1</b>	<b>30.4</b>	<b>30.7</b>
Expenditures	20.5	29.9	28.8	27.6	30.2	30.5	30.9	31.2	31.6
Other Adjustments	-	-	-	0.2	-	-	-	-	-
<b>Total Expenditures</b>	<b>20.5</b>	<b>29.9</b>	<b>28.8</b>	<b>27.8</b>	<b>30.2</b>	<b>30.5</b>	<b>30.9</b>	<b>31.2</b>	<b>31.6</b>
<b>Net</b>	<b>(1.5)</b>	<b>(0.7)</b>	<b>0.4</b>	<b>1.8</b>	<b>(0.9)</b>	<b>(0.7)</b>	<b>(0.7)</b>	<b>(0.8)</b>	<b>(0.8)</b>
<b>Beginning Fund Balance</b>	<b>5.0</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>5.4</b>	<b>4.4</b>	<b>3.8</b>	<b>3.1</b>	<b>2.3</b>
Change in Fund Balance	(1.5)	(0.7)	0.4	1.8	(0.9)	(0.7)	(0.7)	(0.8)	(0.8)
<b>Ending Fund Balance</b>	<b>3.5</b>	<b>2.8</b>	<b>3.9</b>	<b>5.4</b>	<b>4.4</b>	<b>3.8</b>	<b>3.1</b>	<b>2.3</b>	<b>1.5</b>
Restrict/Commit/Assigned	(3.2)	(5.0)	(4.8)	(4.6)	(5.0)	(5.1)	(5.1)	(5.2)	(5.3)
<b>Funds Avail. for Approp.</b>	<b>0.3</b>	<b>(2.2)</b>	<b>(0.9)</b>	<b>0.7</b>	<b>(0.6)</b>	<b>(1.3)</b>	<b>(2.1)</b>	<b>(2.9)</b>	<b>(3.8)</b>

# ALEA Fund

	Actual	Adopted	Amend.	Proj.
(Dollars in Millions)	2025	2026	2026	2026
<b>Total Sources</b>	<b>13.2</b>	<b>14.5</b>	<b>14.5</b>	<b>14.8</b>
Uses	12.6	15.5	15.5	15.3
Other Adjustments to Uses	-	-	-	-
<b>Total Uses</b>	<b>12.6</b>	<b>15.5</b>	<b>15.5</b>	<b>15.3</b>
<b>Net</b>	<b>0.6</b>	<b>(1.1)</b>	<b>(1.1)</b>	<b>(0.5)</b>
<b>Beginning Fund Balance</b>	<b>8.4</b>	<b>8.9</b>	<b>8.9</b>	<b>8.9</b>
Change in Fund Balance	0.6	(1.1)	(1.1)	(0.5)
<b>Ending Fund Balance</b>	<b>8.9</b>	<b>7.9</b>	<b>7.9</b>	<b>8.4</b>
Restrict/Commit/Assigned	(2.1)	(2.6)	(2.6)	(2.5)
<b>Funds Avail. for Approp.</b>	<b>6.8</b>	<b>5.3</b>	<b>5.3</b>	<b>5.9</b>

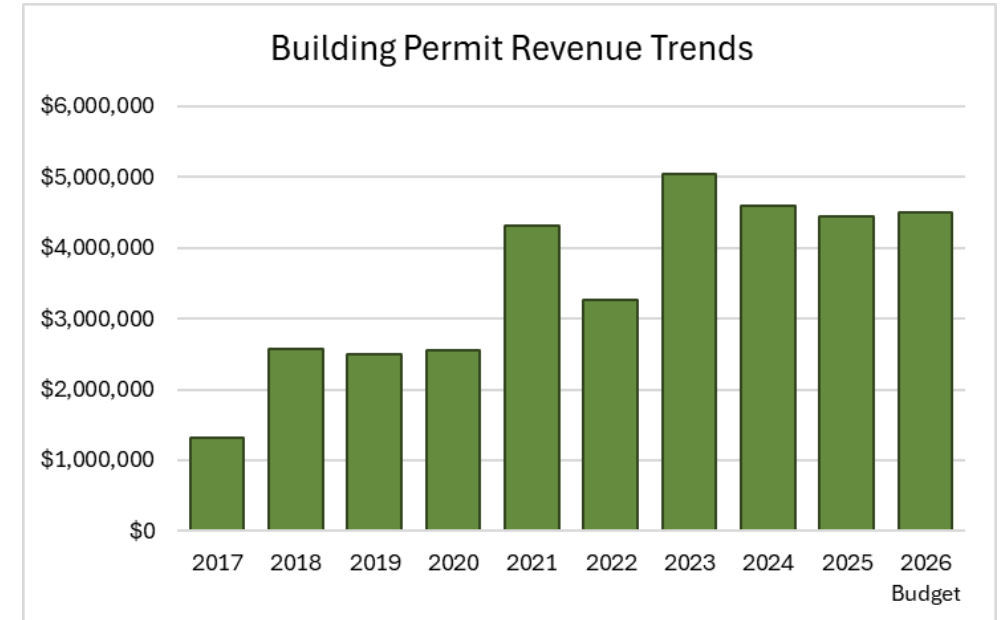
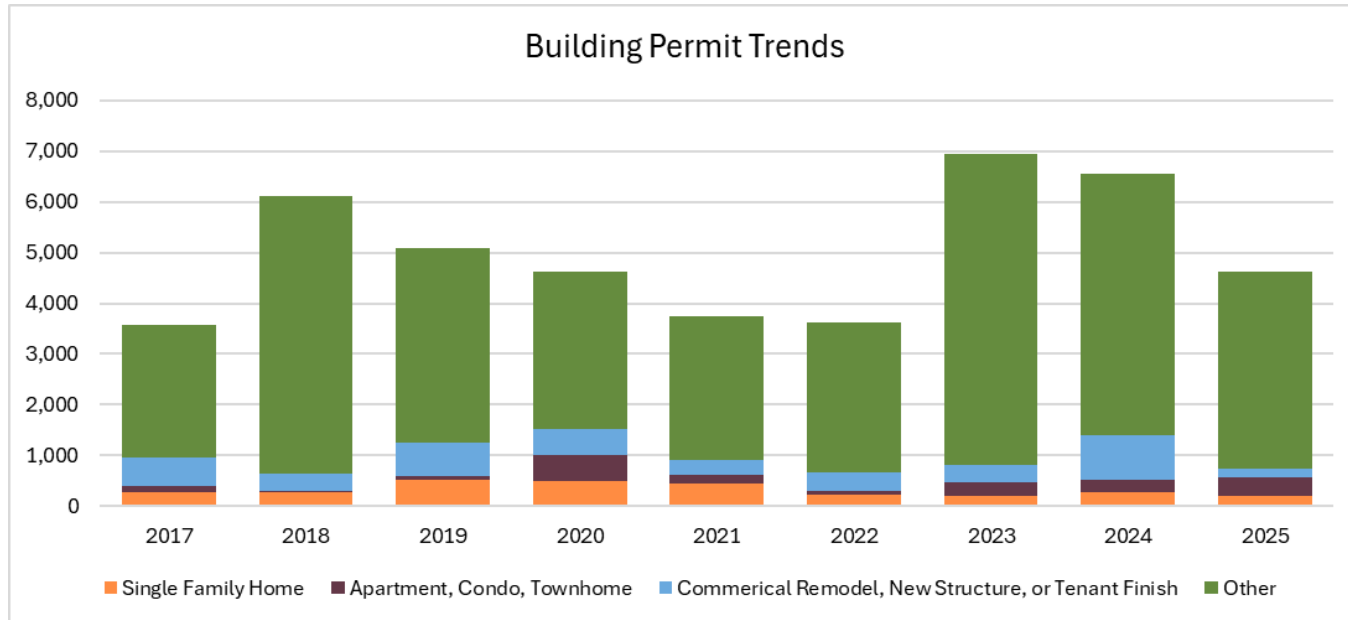
- Revenue projected to be \$14.8M
- Expenditures projected to be \$15.3M
  - Benefit savings being offset by overtime costs
  - Delay in vehicles resulting in savings in Central Services
- Projected use of fund balance of \$500,000



# ALEA Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Proj.	Forecast				
	2025	2026	2026	2026	2027	2028	2029	2030	2031
<b>Total Sources</b>	<b>13.2</b>	<b>14.5</b>	<b>14.5</b>	<b>14.8</b>	<b>14.2</b>	<b>14.2</b>	<b>14.4</b>	<b>14.9</b>	<b>15.0</b>
Uses	12.6	15.5	15.5	15.3	15.3	16.0	16.8	17.4	18.1
Other Adjustments to Uses	-	-	-	-	-	-	-	-	-
<b>Total Uses</b>	<b>12.6</b>	<b>15.5</b>	<b>15.5</b>	<b>15.3</b>	<b>15.3</b>	<b>16.0</b>	<b>16.8</b>	<b>17.4</b>	<b>18.1</b>
<b>Net</b>	<b>0.6</b>	<b>(1.1)</b>	<b>(1.1)</b>	<b>(0.5)</b>	<b>(1.0)</b>	<b>(1.7)</b>	<b>(2.4)</b>	<b>(2.4)</b>	<b>(3.0)</b>
<b>Beginning Fund Balance</b>	<b>8.4</b>	<b>8.9</b>	<b>8.9</b>	<b>8.9</b>	<b>8.4</b>	<b>7.4</b>	<b>5.7</b>	<b>3.2</b>	<b>0.8</b>
Change in Fund Balance	0.6	(1.1)	(1.1)	(0.5)	(1.0)	(1.7)	(2.4)	(2.4)	(3.0)
<b>Ending Fund Balance</b>	<b>8.9</b>	<b>7.9</b>	<b>7.9</b>	<b>8.4</b>	<b>7.4</b>	<b>5.7</b>	<b>3.2</b>	<b>0.8</b>	<b>(2.3)</b>
Restrict/Commit/Assigned	(2.1)	(2.6)	(2.6)	(2.5)	(2.5)	(2.7)	(2.8)	(2.9)	(3.0)
<b>Funds Avail. for Approp.</b>	<b>6.8</b>	<b>5.3</b>	<b>5.3</b>	<b>5.9</b>	<b>4.9</b>	<b>3.0</b>	<b>0.4</b>	<b>(2.1)</b>	<b>(5.3)</b>

# Featured Revenue – Building Permits



- The number of building permits has declined since a peak in 2023
- Revenue has decreased but remained at budget and steady
  - Revenue depends on the type of permit more than quantity
- 5-year average of \$4.3M in collections

# Featured Fund – Conservation Trust Fund

Conservation Trust Fund Historical Trends

(Dollars in Millions)	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Proj. 2026
<b>Revenue</b>						
Intergovernmental	843,783	896,399	997,757	872,831	862,610	926,258
Investment Earnings	19,149	32,646	91,760	118,504	113,756	119,444
<b>Total Revenue</b>	<b>862,932</b>	<b>929,045</b>	<b>1,089,517</b>	<b>991,335</b>	<b>976,366</b>	<b>1,045,702</b>
<b>Expenditures</b>						
Capital Outlay	-	-	-	-	-	550,000
Transfer Out	559,900	559,900	559,900	559,900	559,900	559,900
<b>Total Expenditures</b>	<b>559,900</b>	<b>559,900</b>	<b>559,900</b>	<b>559,900</b>	<b>559,900</b>	<b>1,109,900</b>
<b>Net of Revenue/Expenditures</b>	<b>303,032</b>	<b>369,145</b>	<b>529,617</b>	<b>431,435</b>	<b>416,466</b>	<b>(64,198)</b>
<b>Cumulative Balance</b>						
<b>Beginning Funds Available</b>	<b>1,594,649</b>	<b>1,897,681</b>	<b>2,266,826</b>	<b>2,796,443</b>	<b>3,227,878</b>	<b>3,644,344</b>
Change in Fund Balance	303,032	369,145	529,617	431,435	416,466	(64,198)
<b>Ending Funds Available</b>	<b>1,897,681</b>	<b>2,266,826</b>	<b>2,796,443</b>	<b>3,227,878</b>	<b>3,644,344</b>	<b>3,580,146</b>
Restrict/Commit/Assigned	1,897,681	2,266,826	2,796,443	3,227,878	3,644,344	3,580,146
<b>Funds Available for Appropriation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

- The Colorado State Constitution requires that the State lottery distribute 40% of its net lottery proceeds directly to local governments for the purposes of acquiring and maintaining parks, recreational facilities, and open space.
- \$559,900 Fairgrounds debt payment the only thing currently being paid out of this fund.
- The BOCC may choose how to expend these funds as long as the purpose(s) adhere to the State’s statutory requirements.
- One supplemental request for \$550,000

# Supplemental Requests

## Discussion Needed

- **General Fund: Administrative Services, \$140,000**
  - Appropriate \$140,000 for consultant costs for Public Works & Development to assist with the transition following the retirement of the Department Director.
- **General Fund: Clerk & Recorder's Office: \$90,500** (*Transfer*)
  - Transfer \$90,500 from the Central Services Fund to the General Fund for the purchase of printer carts that are no longer considered assets.
- **General Fund: Facilities & Fleet Management: \$8,114**
  - Appropriate \$8,114 for updates needed at Arapahoe Plaza office for the District Attorney's Diversion team for sound proofing and a fire code violation correction.
- **General Fund: District Attorney's Office, \$79,335** (*Transfer*) (*Fixed Asset*)
  - Appropriate and transfer \$79,335 from the General Fund to the Central Services Fund to purchase two new vehicles to replace the two vehicles that have a lease ending soon.

# Supplemental Requests

- **General Fund: District Attorney's Office, \$9,000**
  - Appropriate \$9,000 to purchase computers and equipment for three positions.
    - Positions include the PIO that was transferred last quarter and some temporary positions
- **General Fund: District Attorney's Office, \$38,000**
  - Appropriate \$38,000 for additional expenses for the 12.00 FTE that were added during the 2026 annual budget process.
    - \$3,900 for dues, licenses, and registrations
    - \$21,500 for training and conferences
    - \$1,550 for travel and transportation
    - \$11,050 for additional supplies
- **General Fund: Facilities & Fleet Management, \$675,000** *(Transfer) (Fixed Asset)*
  - Appropriate \$675,000 from fund balance and transfer to the Capital Expenditure Fund for the Solar Photovoltaic (PV) installation across 7 county facilities.

# Supplemental Requests

- **General Fund: Human Resources, \$55,000, 1.00 FTE**

- Increase the headcount by 1.00 FTE for a Leaves Administrator position to take the place of using The Standard for leave tracking and accommodations and \$55,000 in one-time costs for overlap during the transition.

- **General Fund: Information Technology, \$30,750**

**General Fund: Human Resources, (\$15,375)**

**General Fund: Sheriff's Office, (\$15,375)**

- Transfer \$15,375 from Human Resources and \$15,375 from the Sheriff's Office to Information Technology for management of the Absence Soft software.

- **General Fund: Sheriff's Office, \$129,554 (Transfer)**

- Transfer \$129,554 from the General Fund to the Central Services Fund for the additional cost of 10 vehicles for the Sheriff's Office.
- Discussed and approved at study session on April 13.

# Supplemental Requests

- **General Fund: Sheriff's Office, \$0** *(Transfer) (Fixed Asset)*
  - Transfer \$39,802 from the General Fund, Sheriff's Office, to the Central Services Fund to purchase a total station for the traffic unit.
    - A device that utilizes GPS and Laser technology to allow deputies to accurately measure crash scenes for reconstruction investigations.
- **General Fund: Sheriff's Office, \$0** *(Transfer) (Fixed Asset)*
  - Transfer \$46,195 from the General Fund, Sheriff's Office, to the Central Services Fund to purchase a CCTV trailer for the Public Safety Bureau.
- **Capital Expenditure Fund: Information Technology, \$251,415**
  - Appropriate \$251,415 from fund balance and transfer \$298,585 from the Tech Modernization project to increase the project funding for the Enterprise Service Management System by \$550,000.
  - Approved at drop-in on April 20.
- **Central Services Fund: Facilities & Fleet Management, \$86,090**
  - Appropriate \$86,090 in the Central Services Fund for assets that were added at the third quarter budget review in 2025 that were missed during reappropriations.

# Supplemental Requests

- **Capital Expenditure Fund: Facilities & Fleet Management, \$0** (*Fixed Asset*)
  - Transfer \$319,868 from the Countywide Space Study project to the HR/Finance Admin I Office Improvement project.
  - Discussed and approved at drop-in session on April 27.
- **Central Services Fund: Sheriff's Office, \$87,000** (*Fixed Asset*)
  - Appropriate \$87,000 in the Central Services Fund to purchase a Chevy Tahoe to replace a totaled vehicle.
- **Central Services Fund: Sheriff's Office, \$1,642**
  - Appropriate \$1,642 in the Central Services Fund to increase asset #304107 for the new security cameras that were approved during the 2026 annual budget process.
- **Open Space Sales Tax Fund: Open Spaces, (\$104,639)** (*Transfer*)
  - Transfer \$104,639 from the event rental income in the Open Space Sales Tax Fund to the Fair Fund for anticipated need in the Fair Fund.

# Supplemental Requests

- **Grant Fund: District Attorney's Office, \$750,000**
  - Recognize and appropriate \$750,000 grant award for the Arapahoe County Domestic Violence High Risk Team Project awarded by the Office of Violence Against Women (OVW) to be spent over 3 years. This will include the addition of 2.00 Temporary Grant Funded positions.
- **Grant Fund: Sheriff's Office, (\$132,036), (1.00) FTE**
  - Reduce the revenue and appropriation by \$132,036 and the headcount by 1.00 FTE to account for grant funding that we are no longer receiving.
- **Road & Bridge Fund: Public Works & Development, \$32,426 (Transfer)**
  - Transfer \$32,426 from the Road & Bridge Fund to the Central Services Fund to cover the increased cost of a work truck, FA#303888, that was approved during the annual budget process.
    - A portion of the work was going to be done by the Fleet Division and was not included in the quote and now needs to be done by an outside vendor.
- **Self-Insurance Liability Fund: County Attorney, \$95,563 (Transfer)**
  - Transfer \$95,563 from the Self-Insurance Liability Fund to the Central Services Fund for four totaled vehicle claims.

# Supplemental Requests

- **Conservation Trust Fund: Open Spaces, \$0**
  - Approve the use of \$550,000 in the Conservation Trust Fund for a gravel parking lot refresh project at the Fairgrounds.
- **Open Space Sales Tax Fund: Open Spaces, \$0**
  - Approve an increase to the Kiowa Creek Open Space CIP project using \$680,000 of existing funds.
- **Open Space Sales Tax Fund: Open Spaces, \$0**
  - Approve an increase to the 17 Mile House Barn and Restoration CIP project using \$185,000 existing funds.
- **Communication Network Replacement Fund: Sheriff's Office: \$0**
  - Request a fixed asset to purchase a communications service monitor from the existing funds for \$55,463.
    - Asset is a radio testing and alignment system used to test, troubleshoot and maintain the radio communications equipment and certify radios in-house.

# Supplemental Requests

## New Revenue/Budget Cleanup

- **General Fund: Administrative Services, \$40,000**
  - Recognize and appropriate funds for plan review activity that is being reimbursed by the applicant.
- **General Fund: Sheriff's Office, \$22,522**
  - Recognize and appropriate \$22,522 that was received for the 2025 Wildland Fire Reimbursement.
- **Fair Fund: Open Spaces, \$127,435**
  - Recognize and appropriate \$127,435 to true-up the anticipated revenue after the ticket price increase.
- **Forfeiture Fund: Sheriff's Office, \$6,796**
  - Recognize and appropriate \$6,796 that was received from two DEA cases.
- **Homeland Security Fund: Sheriff's Office, \$272,088**
  - Recognize and appropriate \$272,088 for the reappropriation of expected actuals for homeland security funds.

# Supplemental Requests

- **Infrastructure Fund: Public Works & Development, (\$111,533)**
  - Reduce the revenue and appropriation by \$111,533 to account for the Picadilly Radcliffe project being completed.
- **Infrastructure Fund: Public Works & Development, \$86**
  - Recognize and appropriate \$86 for an overpayment of ROW closing costs.
- **Infrastructure Fund: Public Works & Development, \$248,873**
  - Recognize and appropriate \$248,873 for rural and regional impact fees received.
- **Road & Bridge Fund: Public Works & Development, \$1,700**
  - Recognize and appropriate \$1,700 received for the Arapahoe County Water and Wastewater Authority reimbursement for work completed.
- **Road & Bridge Fund: Public Works & Development, \$25,679**
  - Recognize and appropriate \$25,679 received for the Centennial Airport IGA reimbursement for road work.

# Supplemental Requests

- **Road & Bridge Fund: Public Works & Development, \$15,600**
  - Recognize and appropriate \$15,600 received for manhole adjustment reimbursement.
- **Road & Bridge Fund: Public Works & Development, \$104,100**
  - Recognize and appropriate \$104,100 received from the East Cherry Creek Valley Water and Sanitation District (ECCVWSD) for work completed.
- **Appropriate the annual rollover funds from various grants as needed to support 2026 operations for Community Resources**
  - Appropriate \$95,616 in A/D Works! Fund
  - Appropriate \$200,000 in the Community Development Fund
  - Appropriate \$12,790 in the Grant Fund

# Supplemental Requests

- **Adjustments to revenue and appropriations for various funds and departments due to changes that have occurred since reappropriations.**
  - Reduce the appropriation in Capital Expenditure Fund, Facilities & Fleet Management by \$400,029
  - Reduce the appropriation in the Communication Network Replacement Fund, Administrative Services by \$168,631
  - Appropriate \$52,502 in the Forfeiture Fund, Sheriff's Office
  - Appropriate \$142,385 in the Building Maintenance Fund, Facilities & Fleet Management
  - Recognize \$142,335 and appropriate \$131,798 in the DA Forfeiture Fund, District Attorney's Office. This adjustment also includes the appropriation for new forfeitures received in 2026.
  - Reduce the appropriation in the Open Space Sales Tax Fund, Open Spaces by \$543,606
  - Recognize \$342,923 and reduce the appropriation in the Infrastructure Fund, Public Works & Development by \$1,107,997

# EBC Recommendations

- The EBC met to review the supplemental budget requests and recommended that all requests move forward as presented for BOCC consideration.
- The EBC supports the use of Conservation Trust Funds for the gravel parking lot refresh but would like to have Open Spaces come back for a policy discussion on what future projects will be funded out of Open Space Sales Tax Fund vs Conservation Trust Fund.

**1st Quarter Budget Review**

**Summary of Proposed Budget Adjustments**

	Fund	Revenue Amount	Expense Amount	FTEs
<b><u>2026</u></b>				
<b>DISCUSSION NEEDED</b>				
General Fund		\$ 90,500	\$ 1,224,523	1.00
Capital Expenditure Fund		675,000	926,415	-
Central Services Fund		422,882	592,551	-
Fair Fund		104,639	104,639	-
Grant Fund		617,964	617,964	(1.00)
<b>TOTAL Discussion Needed</b>		<b><u>\$1,910,985</u></b>	<b><u>\$ 3,466,092</u></b>	<b>-</b>
<b>NEW REVENUE/BUDGET CLEANUP</b>				
General Fund		\$ 62,522	\$ 62,522	-
A/D Works! Fund		-	95,616	-
Capital Expenditure Fund		-	(400,029)	-
Community Development Fund		-	200,000	-
Communication Network Replacement F		-	(168,631)	-
Fair Fund		\$ 127,435	\$ 127,435	-
Forfeiture Fund		6,796	59,298	-
Grant Fund		-	12,790	-
Building Maintenance Fund		-	142,385	-
DA Forfeiture Fund		142,335	131,798	-
Homeland Security Fund		272,088	272,088	-
Infrastructure Fund		480,349	(970,571)	-
Open Space Sales Tax Fund		-	(543,606)	-
Road & Bridge Fund		147,079	147,079	-
<b>TOTAL New Revenue/Budget Cleanup</b>		<b><u>\$1,238,604</u></b>	<b><u>\$ (831,826)</u></b>	<b>-</b>

- Are there any questions?
- Are there any changes to the supplemental appropriation requests as presented or recommendations made by the EBC?
- Can these requests be brought forward for the public hearing on June 9<sup>th</sup>?

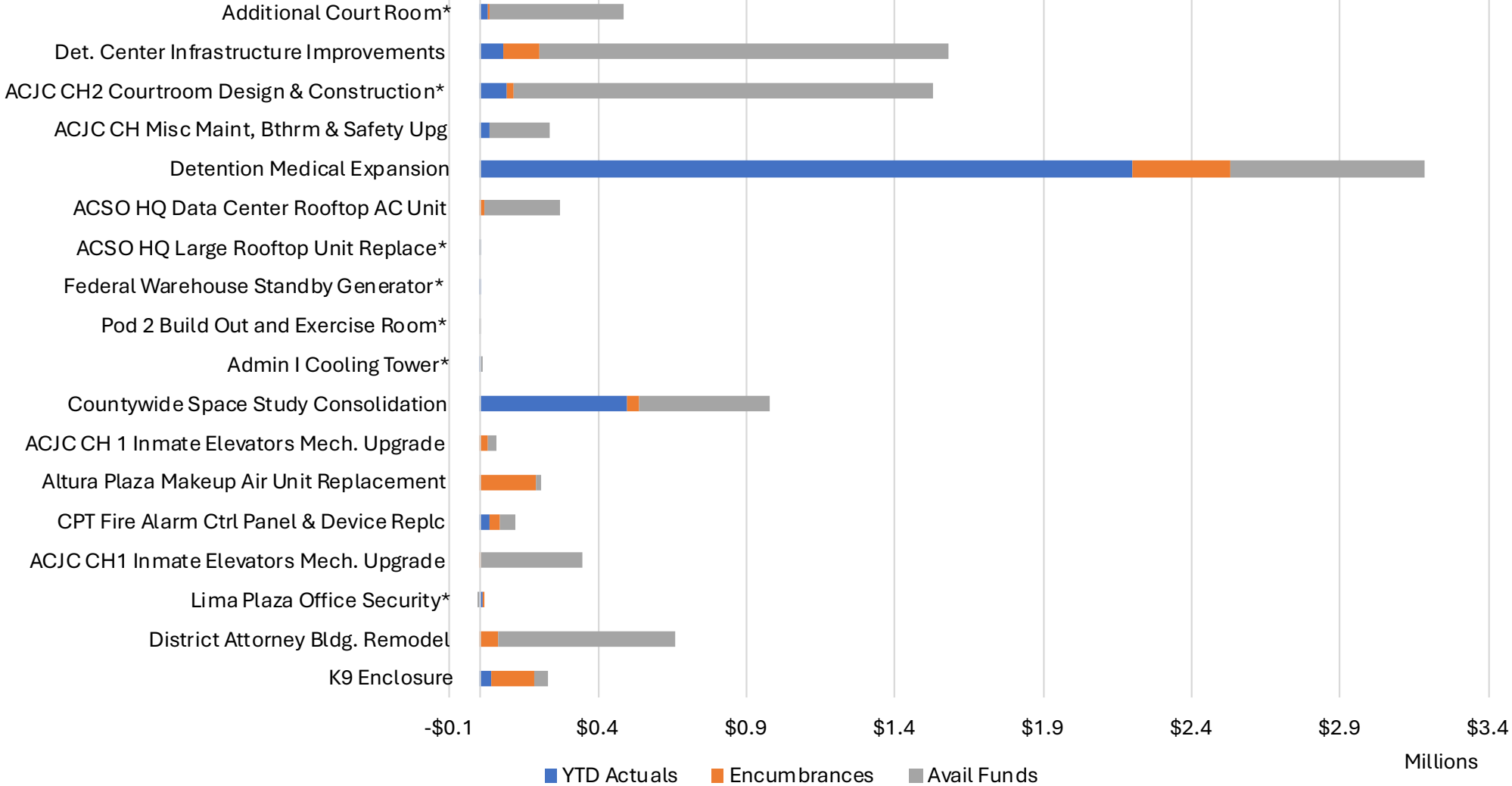


# CIP Update



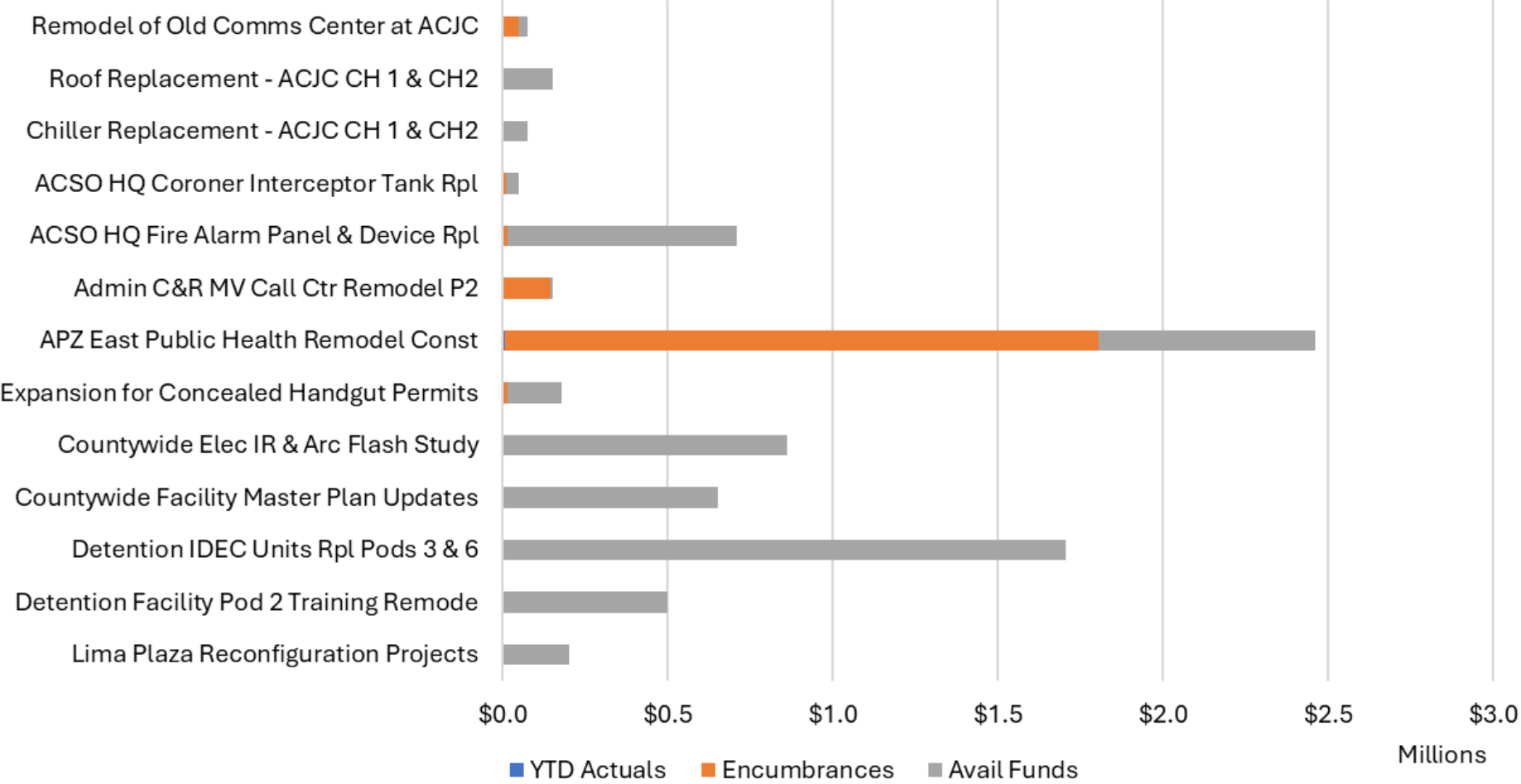
# CIP Update

## Facilities - Continued Projects



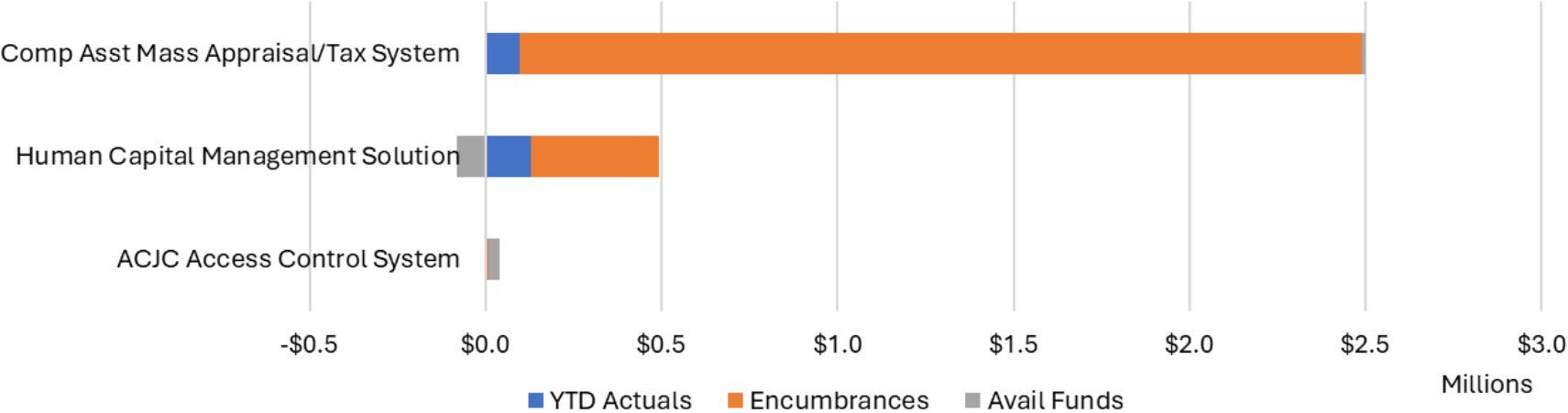
# CIP Update

## Facilities - New Projects

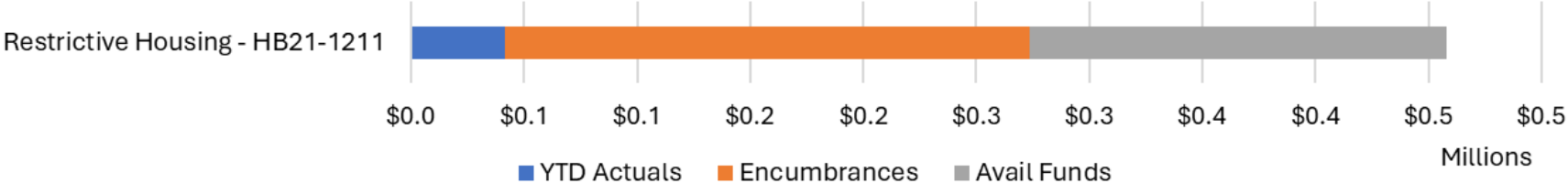


# CIP Update

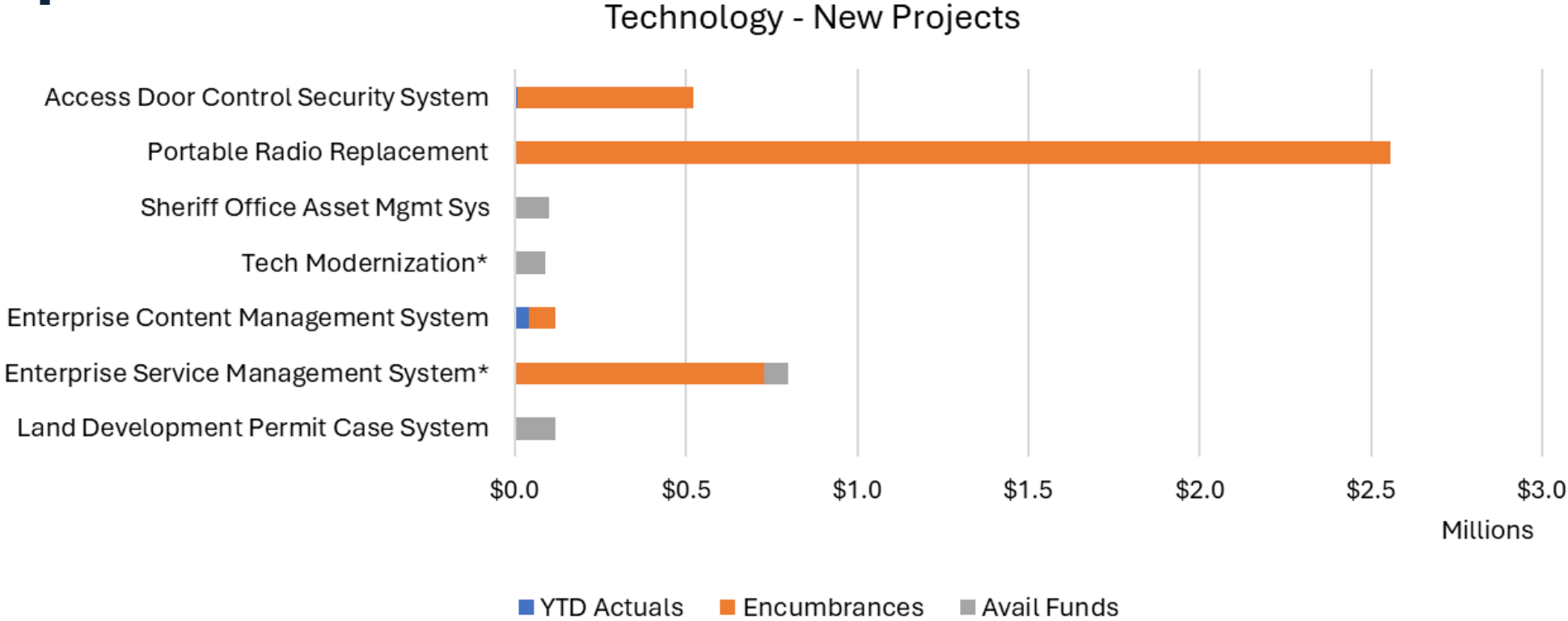
## Technology - Continued Projects



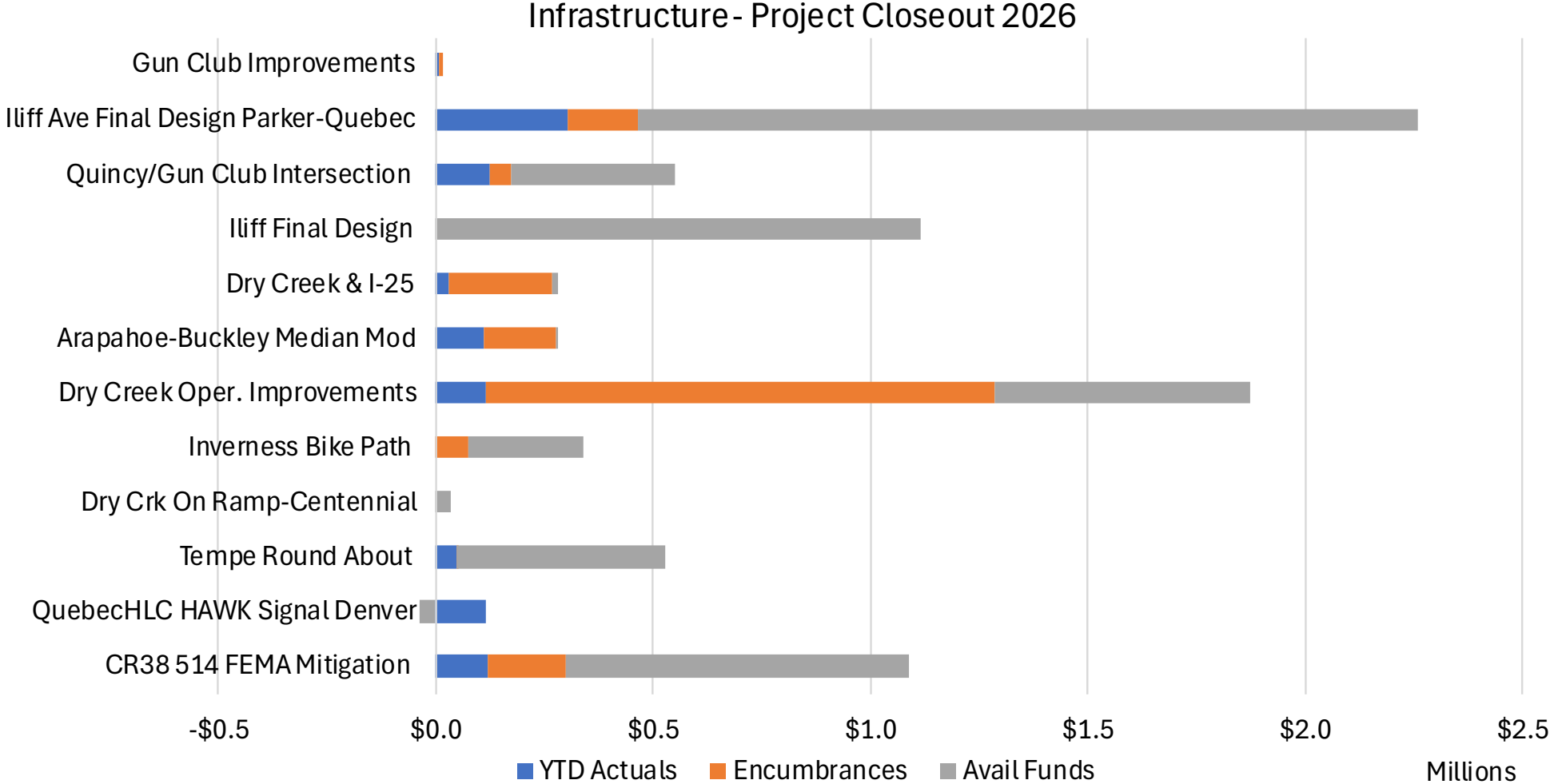
## Safety - Continued Projects



# CIP Update

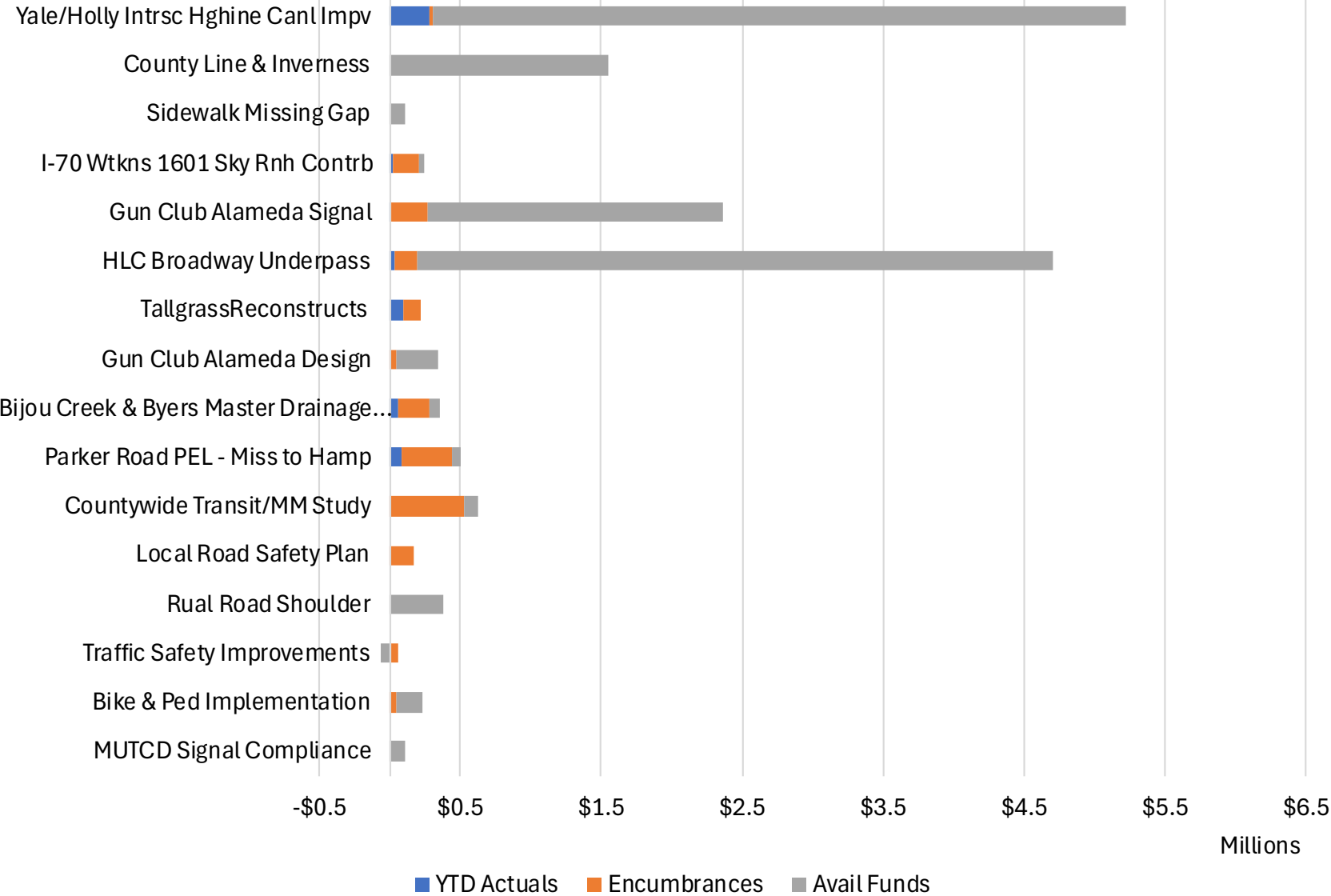


# CIP Update



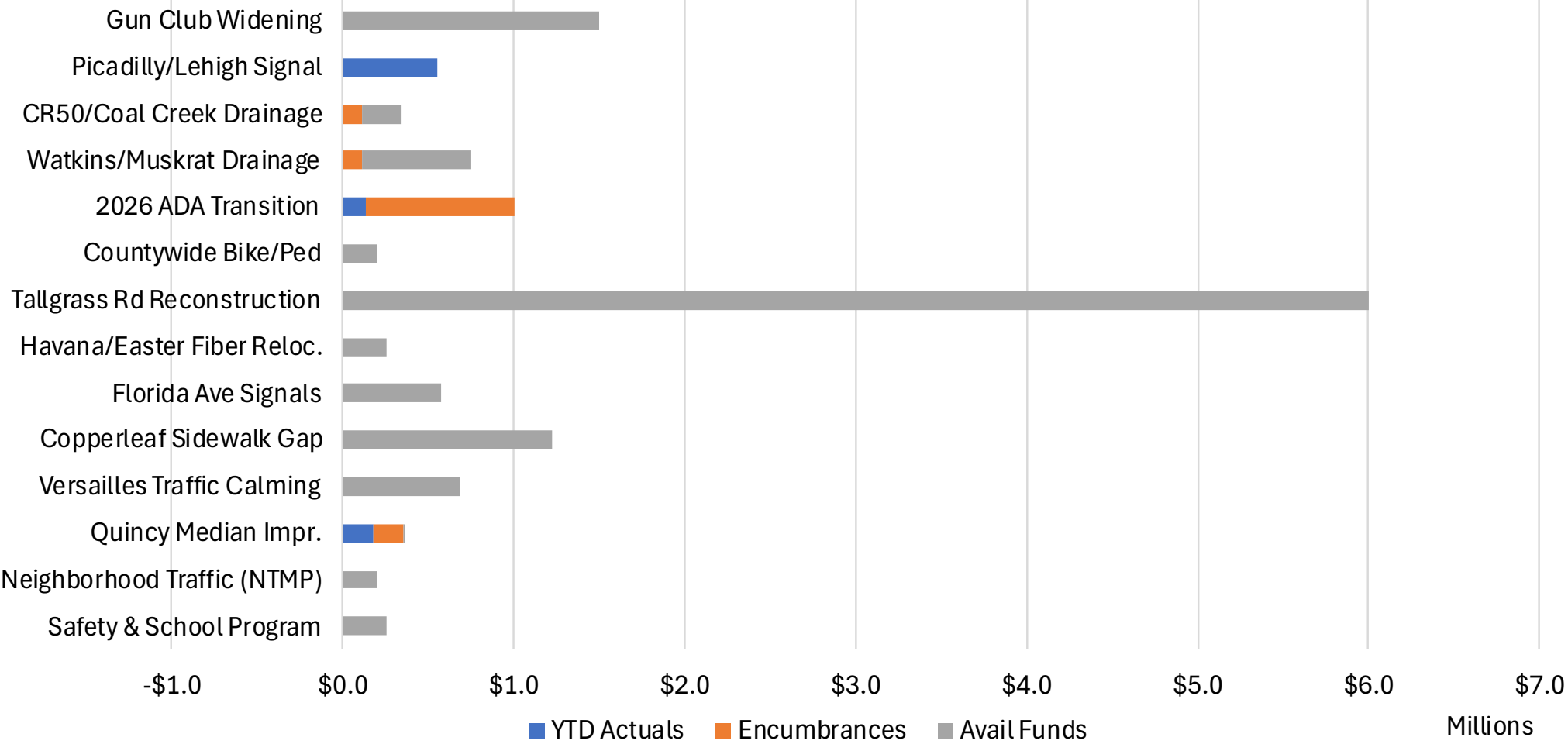
# CIP Update

## Infrastructure - Design/Study/Ongoing Program



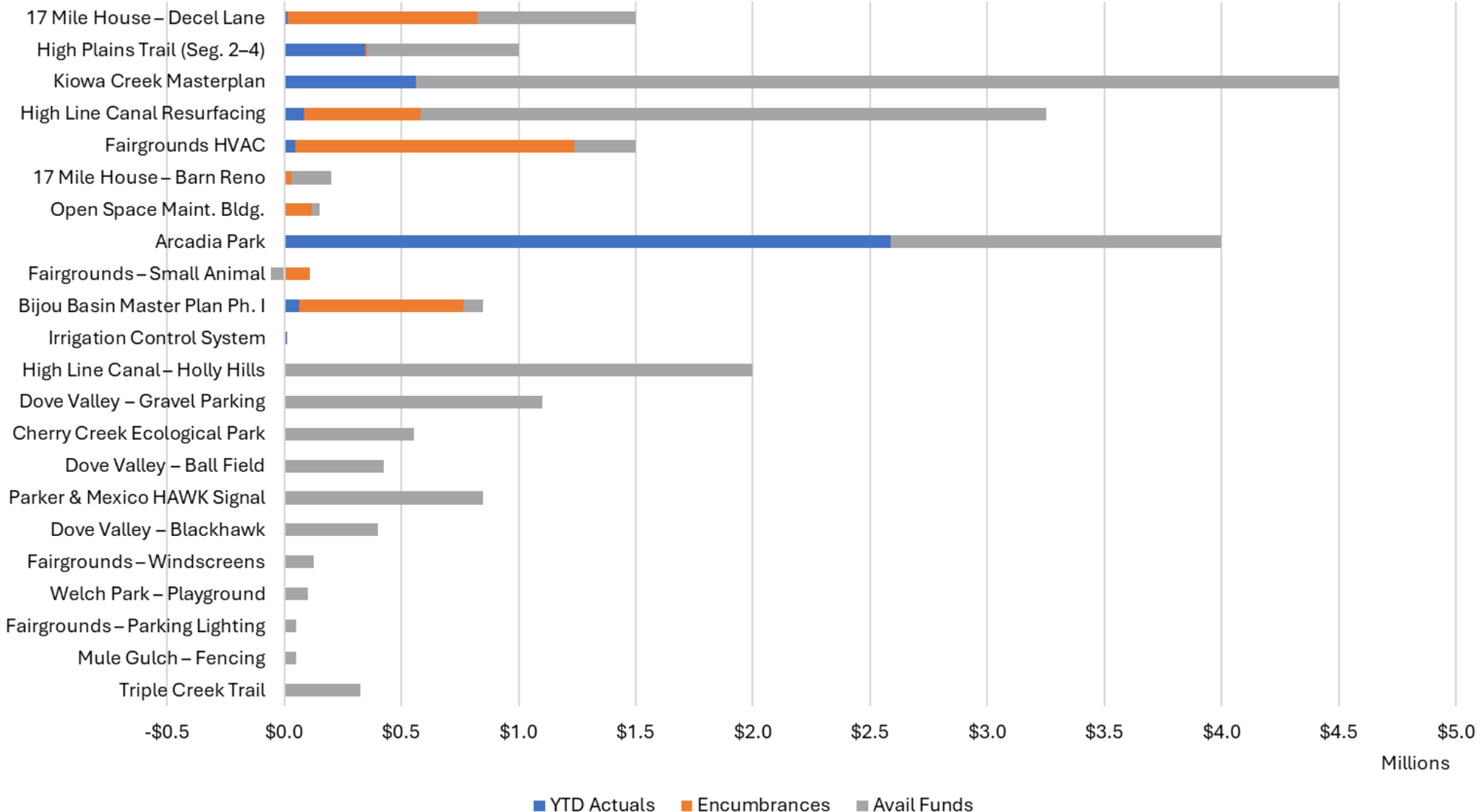
# CIP Update

## Infrastructure - New Projects



# CIP Update

## Open Spaces Projects



**Thank You!**

