

# 2<sup>nd</sup> Quarter Budget Review

Study Session  
August 12, 2025



# Overview



**Economic  
Outlook**



**Projection  
Assumptions**



**Featured  
Revenue & Fund**



**Status of Major  
Funds &  
Projections**



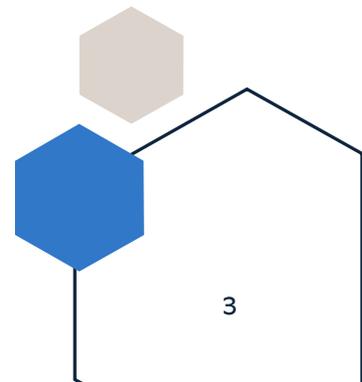
**Supplemental  
Appropriation  
Requests**

# Economic Outlook

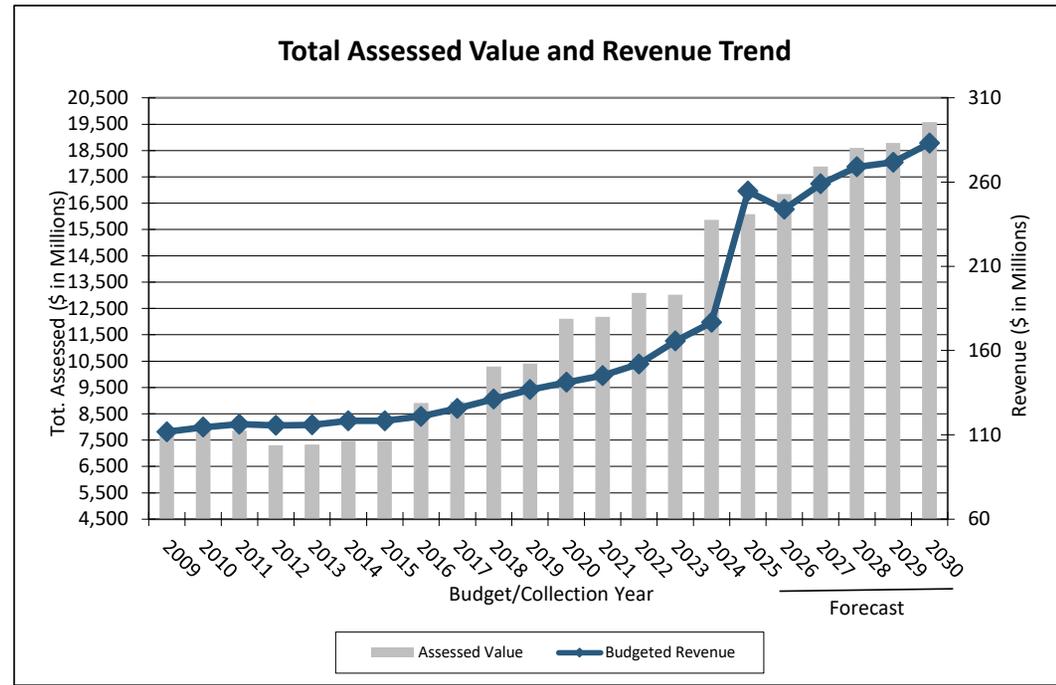
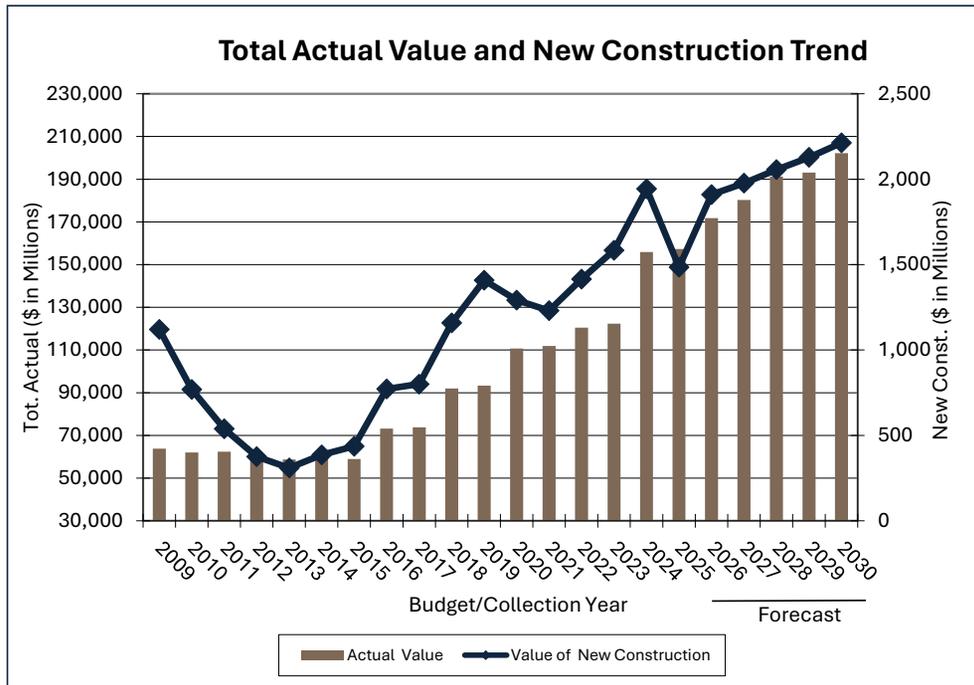
Economic Indicators - June 2025						
Economic Indicator	Area	2023	2024	Forecast		
				2025	2026	2027
Real GDP Growth	National	2.9%	2.8%	1.3%	1.5%	2.1%
Unemployment Rate	National	3.6%	4.0%	4.3%	4.7%	4.5%
	Colorado	3.3%	4.3%	4.9%	5.0%	4.7%
Personal Income Growth	National	5.9%	5.4%	4.5%	4.3%	4.3%
	Colorado	5.1%	4.8%	4.2%	4.4%	5.0%
Wage and Salary Growth	National	5.4%	5.7%	4.0%	3.9%	3.5%
	Colorado	6.2%	5.1%	4.3%	4.5%	4.6%
Inflation	National	4.1%	2.9%	3.2%	3.0%	2.4%
	Colorado	5.2%	2.3%	2.3%	2.8%	2.3%
Housing Permit Growth	Colorado	-18.5%	-18.3%	-12.7%	-7.6%	3.0%
Nonresidential Building Growth	Colorado	0.9%	-29.7%	3.8%	-2.3%	11.2%

Source: Colorado Legislative Council June 2025 Economic & Revenue Forecast

- Unemployment is expected to increase through the forecast period with Colorado remaining above the Nation.
- Local Inflation expected to remain flat at 2.3% for 2025 and increase from 2.9% to 3.2% for the Nation
- Housing permits are expected to decline in by 12.7% in 2025
- Nonresidential building growth to increase 3.8% in 2025



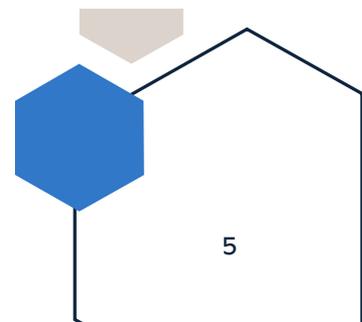
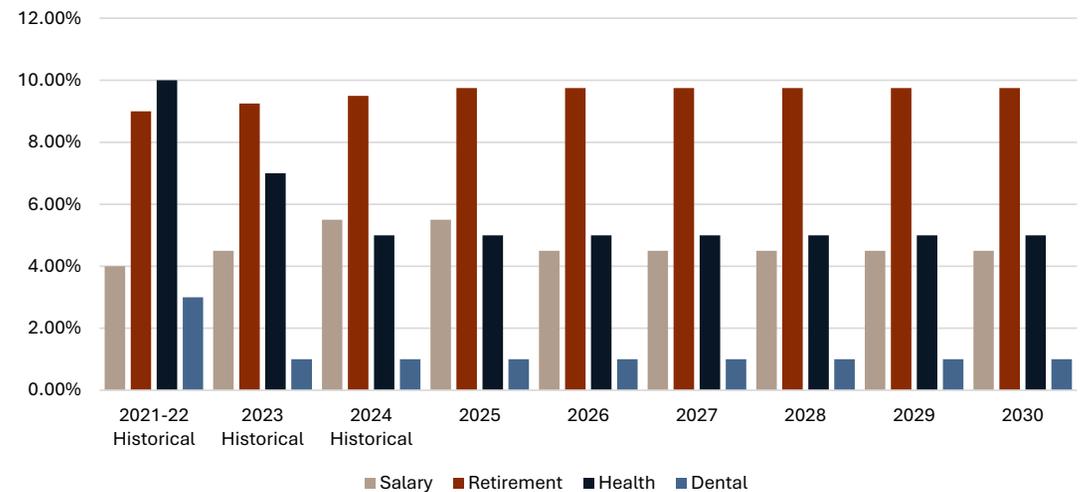
# Projection Assumptions - Revenue



# Projection Assumptions - Expenditures

- Salary Increase assumptions lowered to 4.5%
- Retirement assumption is 9.75%
- Health Insurance assumption is 5%
- Dental Insurance assumption is 1%
- All other expenses are held at baseline levels
- Continue with no estimate of ongoing budget packages or capital transfers

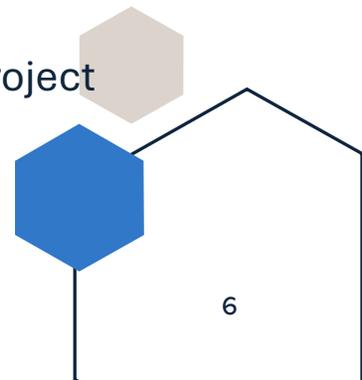
Key Expenditure Growth Assumptions



# General Fund

	Actual	Adopted	Amend.	Proj.
(Dollars in Millions)	2024	2025	2025	2025
<b>Total Revenue</b>	<b>283.7</b>	<b>317.6</b>	<b>320.0</b>	<b>336.6</b>
Expenditures	264.3	266.2	285.3	277.4
Other Adjustments	-	-	-	1.7
<b>Total Expenditures</b>	<b>264.3</b>	<b>266.2</b>	<b>285.3</b>	<b>279.1</b>
<b>Net</b>	<b>19.4</b>	<b>51.4</b>	<b>34.7</b>	<b>57.4</b>
<b>Beginning Fund Balance</b>	<b>78.6</b>	<b>97.9</b>	<b>97.9</b>	<b>97.9</b>
Change in Fund Balance	19.4	51.4	34.7	57.4
<b>Ending Fund Balance</b>	<b>97.9</b>	<b>149.4</b>	<b>132.6</b>	<b>155.4</b>
<b>Board Designated Reserve</b>	<b>26.1</b>	<b>28.0</b>	<b>28.0</b>	<b>28.0</b>

- Revenue projected to be \$16.6 million above current budget
  - \$14.9 million from property tax, specific ownership tax, and interest on investments
- Expenditures projected to be \$7.8 million under current budget
  - \$1.9 million due to vacancy savings
  - One-time funding for projects not yet complete
    - SAP-Benefit Focus project
    - DA Transition funds
    - Fiber project



# General Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Proj.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
<b>Total Revenue</b>	<b>283.7</b>	<b>317.6</b>	<b>320.0</b>	<b>336.6</b>	<b>319.8</b>	<b>335.1</b>	<b>346.8</b>	<b>349.0</b>	<b>361.9</b>
Expenditures	264.3	266.2	285.3	277.4	269.5	274.7	286.8	293.1	304.1
Other Adjustments	-	-	-	1.7	-	-	-	-	-
<b>Total Expenditures</b>	<b>264.3</b>	<b>266.2</b>	<b>285.3</b>	<b>279.1</b>	<b>269.5</b>	<b>274.7</b>	<b>286.8</b>	<b>293.1</b>	<b>304.1</b>
<b>Net</b>	<b>19.4</b>	<b>51.4</b>	<b>34.7</b>	<b>57.4</b>	<b>50.3</b>	<b>60.4</b>	<b>60.0</b>	<b>55.9</b>	<b>57.9</b>
<b>Beginning Fund Balance</b>	<b>78.6</b>	<b>97.9</b>	<b>97.9</b>	<b>97.9</b>	<b>155.4</b>	<b>205.6</b>	<b>266.0</b>	<b>326.0</b>	<b>381.9</b>
Change in Fund Balance	19.4	51.4	34.7	57.4	50.3	60.4	60.0	55.9	57.9
<b>Ending Fund Balance</b>	<b>97.9</b>	<b>149.4</b>	<b>132.6</b>	<b>155.4</b>	<b>205.6</b>	<b>266.0</b>	<b>326.0</b>	<b>381.9</b>	<b>439.8</b>
<b>Board Designated Reserve</b>	<b>26.1</b>	<b>28.0</b>	<b>28.0</b>	<b>28.0</b>	<b>29.6</b>	<b>30.2</b>	<b>31.6</b>	<b>32.2</b>	<b>33.4</b>
<b>Portion of Revenue from 1A</b>				<b>69.2</b>	<b>51.3</b>	<b>58.1</b>	<b>60.8</b>	<b>55.8</b>	<b>59.1</b>
<b>Portion of Expenditures from 1A</b>				<b>8.1</b>	<b>6.7</b>	<b>6.7</b>	<b>6.7</b>	<b>6.7</b>	<b>6.7</b>

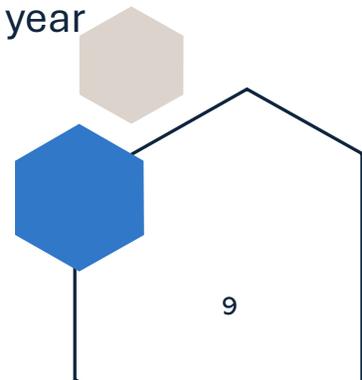
# General Fund – Key Takeaways

- 2025 and the forecast years do not include the use of 1A funds that will begin to be addressed through the 2026 budget process outside of a few exceptions
- Portion of revenue from 1A at the bottom of the slide indicates what portion of the revenue is attributable to the passing of ballot measure 1A
  - Comparing this amount to the Net amount shows that most years would break even or have a deficit without the additional 1A revenue
- Portion of expenditures from 1A at the bottom of the slide indicates what 1A funding the BOCC has already allocated
  - \$2.1M was added back between 2025 recommended and adopted budget to reinstate Economic Development and Aid to Agencies budgets
  - Q1 approved additional 15.00 FTEs with 14.00 related to transfer of Domestic Violence cases for District Attorney, Community Resources and Sheriff's Office has ongoing impact of \$1.5M
  - BOCC approved mid-year salary adjustments in 2025 for all employees, including those on the step structure in the Sheriff's Office that has a \$2.9M impact to 2026 and future budgets

# Capital Expenditure Fund

(Dollars in Millions)	Actual 2024	Adopted 2025	Amend. 2025	Proj. 2025
<b>Total Revenue</b>	<b>14.5</b>	<b>9.3</b>	<b>12.4</b>	<b>12.5</b>
Expenditures	35.5	10.3	38.2	28.4
Other Adjustments	-	-	-	-
<b>Total Expenditures</b>	<b>35.5</b>	<b>10.3</b>	<b>38.2</b>	<b>28.4</b>
<b>Net</b>	<b>(21.0)</b>	<b>(1.1)</b>	<b>(25.8)</b>	<b>(15.9)</b>
<b>Beginning Fund Balance</b>	<b>47.2</b>	<b>26.1</b>	<b>26.1</b>	<b>26.1</b>
Change in Fund Balance	(21.0)	(1.1)	(25.8)	(15.9)
<b>Ending Fund Balance</b>	<b>26.1</b>	<b>25.1</b>	<b>0.4</b>	<b>10.3</b>
Restrict/Commit/Assigned	-	-	-	-
<b>Funds Avail. for Approp.</b>	<b>26.1</b>	<b>25.1</b>	<b>0.4</b>	<b>10.3</b>

- Expenditures projected to be \$28.4 million by year end
- Detention Medical Expansion project has a budget of \$13.3 million with \$12.5 million projected to be spent by year end
- Courthouse II Courtroom project has a budget of \$6.2 million with \$4.1 million projected to be spent by year end
- Estimated \$7.5 million that will need to be reappropriated in 2026 for projects that have not reach completion at year end



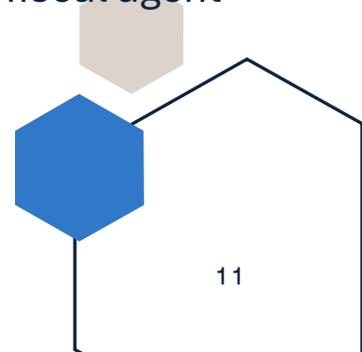
# Capital Expenditure Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Proj.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
<b>Total Revenue</b>	<b>14.5</b>	<b>9.3</b>	<b>12.4</b>	<b>12.5</b>	<b>6.3</b>	<b>6.2</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>
Expenditures	35.5	10.3	38.2	28.4	34.2	44.6	33.2	37.3	36.4
Other Adjustments	-	-	-	-	(20.5)	(38.3)	(27.0)	(31.0)	(30.1)
<b>Total Expenditures</b>	<b>35.5</b>	<b>10.3</b>	<b>38.2</b>	<b>28.4</b>	<b>13.8</b>	<b>6.2</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>
<b>Net</b>	<b>(21.0)</b>	<b>(1.1)</b>	<b>(25.8)</b>	<b>(15.9)</b>	<b>(7.5)</b>	<b>0.0</b>	-	-	-
<b>Beginning Fund Balance</b>	<b>47.2</b>	<b>26.1</b>	<b>26.1</b>	<b>26.1</b>	<b>10.3</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>
Change in Fund Balance	(21.0)	(1.1)	(25.8)	(15.9)	(7.5)	-	-	-	-
<b>Ending Fund Balance</b>	<b>26.1</b>	<b>25.1</b>	<b>0.4</b>	<b>10.3</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>26.1</b>	<b>25.1</b>	<b>0.4</b>	<b>10.3</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 2024	Adopted 2025	Amend. 2025	Proj. 2025
<b>Total Revenue</b>	<b>89.5</b>	<b>89.7</b>	<b>92.1</b>	<b>94.9</b>
Expenditures	88.4	92.4	94.3	96.0
Other Adjustments	-	-	-	-
<b>Total Expenditures</b>	<b>88.4</b>	<b>92.4</b>	<b>94.3</b>	<b>96.0</b>
<b>Net</b>	<b>1.0</b>	<b>(2.8)</b>	<b>(2.2)</b>	<b>(1.1)</b>
<b>Beginning Fund Balance</b>	<b>10.2</b>	<b>11.2</b>	<b>11.2</b>	<b>11.2</b>
Change in Fund Balance	1.0	(2.8)	(3.6)	(1.1)
<b>Ending Fund Balance</b>	<b>11.2</b>	<b>8.5</b>	<b>7.7</b>	<b>10.1</b>
Restrict/Commit/Assigned	(2.9)	(3.1)	(3.1)	(3.1)
<b>Funds Avail. for Approp.</b>	<b>8.3</b>	<b>5.3</b>	<b>4.5</b>	<b>7.0</b>

- Revenue projected to be \$2.7 million above current budget.
  - Increase in expenditures results in an increase in reimbursements
- Expenditures are projected to be \$96.0 million
  - Salary & Benefits trending higher due to overtime
  - Includes addition of Alternatives to Detention (A2D) contract fiscal agent status
- Projected to spend the entire SFY25 allocations



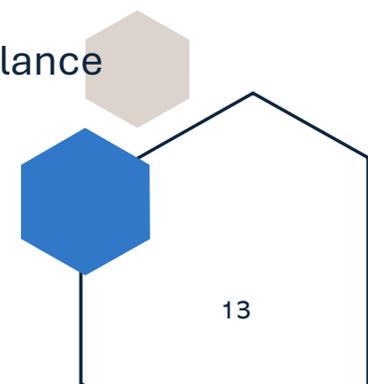
# Social Services Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Proj.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
<b>Total Revenue</b>	<b>89.5</b>	<b>89.7</b>	<b>92.1</b>	<b>94.9</b>	<b>92.6</b>	<b>95.7</b>	<b>98.8</b>	<b>101.9</b>	<b>105.1</b>
Expenditures	88.4	92.4	94.3	96.0	95.5	99.1	102.7	106.5	110.5
Other Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>88.4</b>	<b>92.4</b>	<b>94.3</b>	<b>96.0</b>	<b>95.5</b>	<b>99.1</b>	<b>102.7</b>	<b>106.5</b>	<b>110.5</b>
<b>Net</b>	<b>1.0</b>	<b>(2.8)</b>	<b>(2.2)</b>	<b>(1.1)</b>	<b>(2.9)</b>	<b>(3.4)</b>	<b>(4.0)</b>	<b>(4.6)</b>	<b>(5.4)</b>
<b>Beginning Fund Balance</b>	<b>10.2</b>	<b>11.2</b>	<b>11.2</b>	<b>11.2</b>	<b>10.1</b>	<b>7.2</b>	<b>3.8</b>	<b>(0.2)</b>	<b>(4.8)</b>
Change in Fund Balance	1.0	(2.8)	(3.6)	(1.1)	(2.9)	(3.4)	(4.0)	(4.6)	(5.4)
<b>Ending Fund Balance</b>	<b>11.2</b>	<b>8.5</b>	<b>7.7</b>	<b>10.1</b>	<b>7.2</b>	<b>3.8</b>	<b>(0.2)</b>	<b>(4.8)</b>	<b>(10.2)</b>
Restrict/Commit/Assigned	(2.9)	(3.1)	(3.1)	(3.1)	(3.2)	(3.3)	(3.4)	(3.6)	(3.7)
<b>Funds Avail. for Approp.</b>	<b>8.3</b>	<b>5.3</b>	<b>4.5</b>	<b>7.0</b>	<b>4.0</b>	<b>0.5</b>	<b>(3.6)</b>	<b>(8.3)</b>	<b>(13.9)</b>

# Road & Bridge Fund

(Dollars in Millions)	Actual 2024	Adopted 2025	Amend. 2025	Proj. 2025
<b>Total Revenue</b>	<b>19.6</b>	<b>19.2</b>	<b>19.4</b>	<b>20.0</b>
Expenditures	19.4	19.7	20.5	19.5
Other Adjustments	-	-	-	-
<b>Total Expenditures</b>	<b>19.4</b>	<b>19.7</b>	<b>20.5</b>	<b>19.5</b>
<b>Net</b>	<b>0.3</b>	<b>(0.5)</b>	<b>(1.1)</b>	<b>0.5</b>
<b>Beginning Fund Balance</b>	<b>4.8</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
Change in Fund Balance	0.3	(0.5)	(1.1)	0.5
<b>Ending Fund Balance</b>	<b>5.0</b>	<b>4.5</b>	<b>3.9</b>	<b>5.5</b>
Restrict/Commit/Assigned	(3.2)	(3.3)	(3.4)	(3.3)
<b>Funds Avail. for Approp.</b>	<b>1.8</b>	<b>1.2</b>	<b>0.5</b>	<b>2.2</b>

- Revenue projected to be \$20.0 million
  - HUTF revenue projected to have a growth of 6.7% compared to 2024
- Expenditures projected to be \$19.5 million
  - Vacancy savings of roughly \$367,000
  - IG rent savings due to production and order delays of new equipment
- Projected addition to fund balance of \$500,000



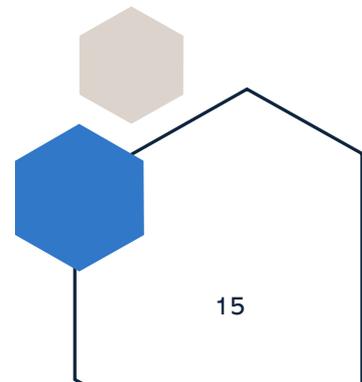
# Road & Bridge Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Proj.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
<b>Total Revenue</b>	<b>19.6</b>	<b>19.2</b>	<b>19.4</b>	<b>20.0</b>	<b>19.7</b>	<b>20.1</b>	<b>20.5</b>	<b>20.9</b>	<b>21.2</b>
Expenditures	19.4	19.7	20.5	19.5	19.8	20.0	20.3	20.5	20.8
Other Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>19.4</b>	<b>19.7</b>	<b>20.5</b>	<b>19.5</b>	<b>19.8</b>	<b>20.0</b>	<b>20.3</b>	<b>20.5</b>	<b>20.8</b>
<b>Net</b>	<b>0.3</b>	<b>(0.5)</b>	<b>(1.1)</b>	<b>0.5</b>	<b>(0.0)</b>	<b>0.1</b>	<b>0.2</b>	<b>0.3</b>	<b>0.4</b>
<b>Beginning Fund Balance</b>	<b>4.8</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.5</b>	<b>5.5</b>	<b>5.6</b>	<b>5.8</b>	<b>6.2</b>
Change in Fund Balance	0.3	(0.5)	(1.1)	0.5	(0.0)	0.1	0.2	0.3	0.4
<b>Ending Fund Balance</b>	<b>5.0</b>	<b>4.5</b>	<b>3.9</b>	<b>5.5</b>	<b>5.5</b>	<b>5.6</b>	<b>5.8</b>	<b>6.2</b>	<b>6.6</b>
Restrict/Commit/Assigned	(3.2)	(3.3)	(3.4)	(3.3)	(3.3)	(3.3)	(3.4)	(3.4)	(3.5)
<b>Funds Avail. for Approp.</b>	<b>1.8</b>	<b>1.2</b>	<b>0.5</b>	<b>2.2</b>	<b>2.2</b>	<b>2.3</b>	<b>2.5</b>	<b>2.7</b>	<b>3.1</b>

# ALEA Fund

(Dollars in Millions)	Actual	Adopted Amend.		Proj.
	2024	2025	2025	2025
<b>Total Sources</b>	<b>13.9</b>	<b>12.4</b>	<b>12.4</b>	<b>12.9</b>
Uses	12.8	13.0	13.1	12.6
Other Adjustments to Uses	-	-	-	-
<b>Total Uses</b>	<b>12.8</b>	<b>13.0</b>	<b>13.1</b>	<b>12.6</b>
<b>Net</b>	<b>1.1</b>	<b>(0.6)</b>	<b>(0.6)</b>	<b>0.4</b>
<b>Beginning Fund Balance</b>	<b>7.3</b>	<b>8.4</b>	<b>8.4</b>	<b>8.4</b>
Change in Fund Balance	1.1	(0.6)	(0.6)	0.4
<b>Ending Fund Balance</b>	<b>8.4</b>	<b>7.8</b>	<b>7.8</b>	<b>8.7</b>
Restrict/Commit/Assigned	(2.1)	(2.2)	(2.2)	(2.1)
<b>Funds Avail. for Approp.</b>	<b>6.2</b>	<b>5.6</b>	<b>5.6</b>	<b>6.6</b>

- Revenue projected to be \$12.9 million
- Expenditures projected to be \$12.6 million
  - Vacancy savings being offset by overtime costs
  - Benefits are lower than budget
- Projected addition to fund balance of \$400,000

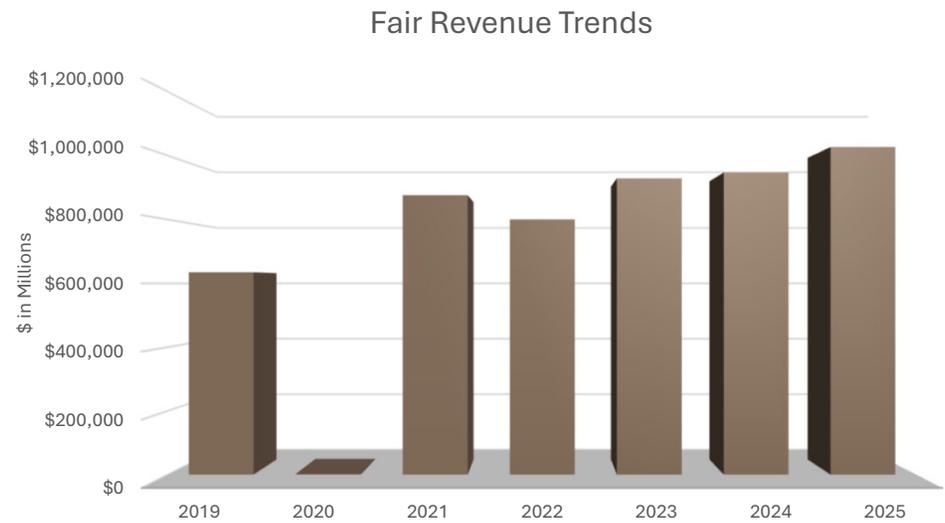


# ALEA Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Proj.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
<b>Total Sources</b>	<b>13.9</b>	<b>12.4</b>	<b>12.4</b>	<b>12.9</b>	<b>13.4</b>	<b>12.9</b>	<b>13.4</b>	<b>13.6</b>	<b>14.1</b>
Uses	12.8	13.0	13.1	12.6	13.6	14.1	14.8	15.2	15.8
Other Adjustments to Uses	-	-	-	-	-	-	-	-	-
<b>Total Uses</b>	<b>12.8</b>	<b>13.0</b>	<b>13.1</b>	<b>12.6</b>	<b>13.6</b>	<b>14.1</b>	<b>14.8</b>	<b>15.2</b>	<b>15.8</b>
<b>Net</b>	<b>1.1</b>	<b>(0.6)</b>	<b>(0.6)</b>	<b>0.4</b>	<b>(0.2)</b>	<b>(1.2)</b>	<b>(1.4)</b>	<b>(1.6)</b>	<b>(1.7)</b>
<b>Beginning Fund Balance</b>	<b>7.3</b>	<b>8.4</b>	<b>8.4</b>	<b>8.4</b>	<b>8.7</b>	<b>8.5</b>	<b>7.4</b>	<b>6.0</b>	<b>4.4</b>
Change in Fund Balance	1.1	(0.6)	(0.6)	0.4	(0.2)	(1.2)	(1.4)	(1.6)	(1.7)
<b>Ending Fund Balance</b>	<b>8.4</b>	<b>7.8</b>	<b>7.8</b>	<b>8.7</b>	<b>8.5</b>	<b>7.4</b>	<b>6.0</b>	<b>4.4</b>	<b>2.6</b>
Restrict/Commit/Assigned	(2.1)	(2.2)	(2.2)	(2.1)	(2.3)	(2.3)	(2.5)	(2.5)	(2.6)
<b>Funds Avail. for Approp.</b>	<b>6.2</b>	<b>5.6</b>	<b>5.6</b>	<b>6.6</b>	<b>6.3</b>	<b>5.0</b>	<b>3.5</b>	<b>1.8</b>	<b>0.0</b>

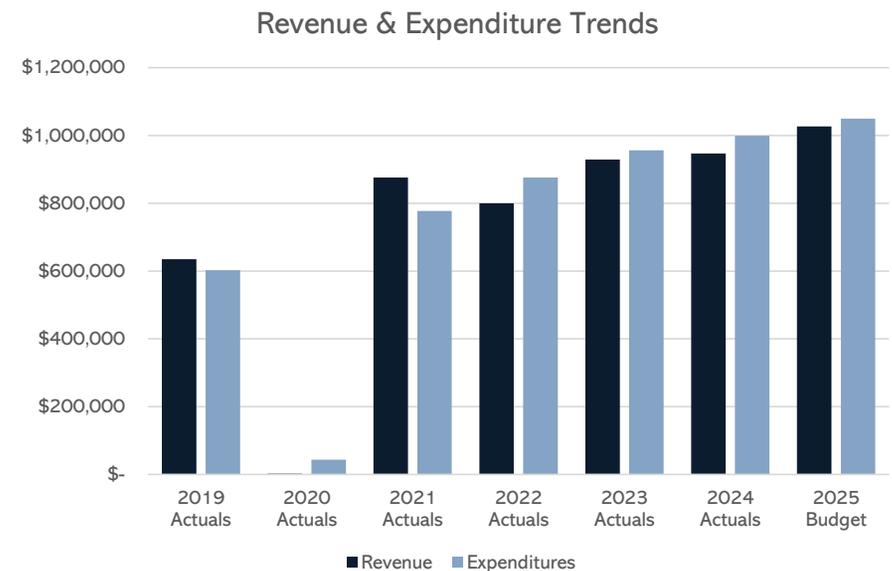
# Featured Revenue - Fair

- Largest revenue sources are Ticket Sales, Sponsorships, and Food & Beverage Sales bringing in \$865,373 in 2024
  - 78% Ticket Sales
  - 14% Sponsorships
  - 8% Food & Beverage Sales
- Ticket prices increased in 2023
- Sponsorship revenue has almost doubled since 2019



# Featured Fund – Fair Fund

- Largest revenue sources are Ticket Sales, Sponsorships, and Food & Beverage Sales
  - 78% Ticket Sales
  - 14% Sponsorships
  - 8% Food & Beverage Sales
- Ticket prices increased in 2023
- Sponsorship revenue has almost doubled since 2019



## Featured Fund – Fair Fund

	Actual	Actual	Actual	Actual	Actual	Actual	Amend.	Proj.
(Dollars in Millions)	2019	2020	2021	2022	2023	2024	2025	2025
<b>Total Revenue</b>	634,925	1,992	876,150	800,234	929,138	947,179	1,026,886	1,075,444
<b>Total Expenditures</b>	602,513	43,478	777,248	876,020	956,673	999,321	1,050,000	1,080,855
<b>Net</b>	<b>32,411</b>	<b>(41,486)</b>	<b>98,902</b>	<b>(75,786)</b>	<b>(27,535)</b>	<b>(52,143)</b>	<b>(23,114)</b>	<b>(5,411)</b>
<b>Beginning Fund Balance</b>	88,750	121,161	79,675	178,577	102,792	75,257	23,114	23,114
Change in Fund Balance	32,411	(41,486)	98,902	(75,786)	(27,535)	(52,143)	(23,114)	(5,411)
<b>Ending Fund Balance</b>	<b>121,161</b>	<b>79,675</b>	<b>178,577</b>	<b>102,792</b>	<b>75,257</b>	<b>23,114</b>	<b>46,228</b>	<b>17,703</b>
Restrict/Commit/Assigned	121,161	79,675	178,577	102,792	75,257	23,114	-	17,703
<b>Funds Avail. for Approp.</b>	-	-	-	-	-	-	-	-

# Supplemental Requests

## Discussion Needed

- **General Fund: Administrative Services, \$300,000**
  - Appropriate \$300,000 for the Rental Assistance program funding to continue through the fourth quarter.
- **General Fund: Public Health, \$81,534**
  - Allocate additional funding from the General Fund to the Public Health Fund to retain the Emergency Preparedness Manager position that they are no longer able to fund after a 25% cut to the Emergency Preparedness and Response program.
- **General Fund: Community Resources, (\$86,151)**
  - Reduce the revenue by \$87,000 and the appropriation by \$86,151 to reflect the adjustments made for the Centennial Homeless Coordinator position and contract updates for Tri-Cities.

# Supplemental Requests

- **General Fund: District Attorney, \$37,000, 1.00 FTE**
  - Appropriate \$37,000 and increase the headcount 1.00 FTE to add a Victim Specialist position for the Diversion Counseling Program.
- **General Fund: Information Technology, \$1,250,000**
  - Appropriate \$500,000 ongoing for the annual subscription for the property and taxation system and \$750,000 (\$250k annually for 3 years) for the Aumentum program to run side by side.
- **General Fund: Public Works & Development, \$57,310**
  - Appropriate \$24,310 for ongoing costs and \$33,000 for one-time costs to implement the new Short-term rental program.
- **General Fund: Sheriff's Office, \$15,484 (*Transfer*)**
  - Transfer \$15,484 to the Central Services Fund to purchase a trailer for Special Ops.
- **Central Services: Sheriff's Office, \$85,399**
  - Appropriate \$85,399 to replace a vehicle that was totaled in Spring 2025.

# Supplemental Requests

- **General Fund: Sheriff's Office, \$13,694**
- **ALEA Fund: Sheriff's Office, \$44,935, 0.50 FTE**
  - Appropriate \$13,694 in the General Fund for expenses related to the new FTE such as Uniforms, ammo, ballistic vest, and range fees. \$11,515 of this is one-time.
  - Appropriate \$44,935 and increase the headcount by 0.50 FTE for a Parking Enforcement Deputy to handle the increase in parking complaints. \$7,603 of this is one-time.
- **General Fund: Sheriff's Office, \$39,398 (Transfer)**  
**ALEA Fund: Sheriff's Office, \$37,971 (Transfer)**
  - Transfer \$39,398 from the General Fund balance and \$37,971 from ALEA Fund balance and recognize and appropriate \$77,369 in Central Services Fund for the upfitting of five vehicles that were not part of the original ask.
- **General Fund: Sheriff's Office, \$32,559 (Transfer)**
  - Appropriate \$32,559 in the General Fund and transfer to the Central Services Fund for upfitting of three vehicles that were delayed due to supply issues and missed during reappropriation.

# Supplemental Requests

- **Central Services: Sheriff's Office, \$45,040**
  - Appropriate \$45,040 for the replacement of a 3D laser scanner.
- **General Fund: Sheriff's Office, \$14,314 (*Transfer*)**
  - Transfer \$14,314 from the General Fund and recognize in the Central Services Fund for the additional cost of upfitting two motorcycles.
- **Self-Insurance Liability Fund: County Attorney, \$25,260**
  - Transfer \$25,260 from the Self-Insurance Liability Fund and recognize and appropriate the same to the Central Services Fund to cover the cost of replacing a totaled vehicle.
- **General Fund: Public Works & Development, \$0**
  - Requesting a Fixed Asset Number to purchase a new Ice Machine for the PWD Lima Office; the current ice machine is past its useful service life and requires regular maintenance to continue operating. Cost is \$6,000.
- **Social Services: Human Services, \$0**
  - Requesting a fixed asset number to purchase Qflow countertop kiosk for the Child Welfare Expansion project. Cost is \$8,236.

# Supplemental Requests

## New Revenue/Budget Cleanup

- **General Fund: Commissioner's Office, \$9,410**
  - Recognize and appropriate \$9,410 for the State of the County ticket sales.
- **General Fund: Public Works & Development, \$19,810**
  - Recognize and appropriate \$19,810 for the second quarter reimbursement from Open Spaces for project management.
- **General Fund: Sheriff's Office, \$20,000**
  - Recognize and appropriate \$20,000 in revenue received from Secure Transport for licenses to be used for inspections for secure transport ambulances.
- **General Fund: Sheriff's Office, \$13,104**
  - Recognize and appropriate \$13,104 from South Metro Fire Services for the annual amount for body worn camera services.

# Supplemental Requests

- **Social Services Fund: Human Services, \$559,042**
  - Recognize and appropriate \$559,042 as Arapahoe County has become the fiscal agent for the Alternatives to Detention (A2D) Program for youth.
    - Annual impact will be \$1,118,083
- **Social Services: Human Services, \$1,415,699**
  - Recognize and appropriate \$1,415,699 for additional funds received from the State for the County Administration allocation.
- **Forfeiture Fund: Sheriff's Office, \$62,766**
  - Recognize and appropriate \$62,766 for various forfeiture revenue.
    - \$2,526 from State forfeiture cases
    - \$60,240 from several DEA cases
- **Grant Fund: Administrative Services, (\$24,000)**
  - Reduce the revenue and appropriation for FEMA reimbursement for the County Line Landfill from 2023 flooding to represent the 87.5% state/federal share that will be received.

# Supplemental Requests

- **A/D Works! Fund: Community Resources, \$2,029,000**
  - Recognize and appropriate \$2,029,000 for various grants that have been awarded.
    - \$249,000 for the subrecipient of the City and County of Denver's award from US Department of Commerce Economic Development Administration's Good Jobs Challenge grant. This is for two years.
    - \$315,000 for the Colorado Department of Education's Adult Education and Literacy Act Grant.
    - \$165,000 for the US Department of Labor's Homeless Veterans' Reintegration Program.
    - \$1,300,000 for the Denver Regional Council of Governments' (DRCOG) Climate Pollution Reduction Grant to establish Green Workforce Hubs to provide career navigation and wraparound services to support individuals pursuing careers in decarbonization.
- **Grant Fund: Community Resources; \$115,500**
  - Recognize and appropriate \$115,500 for the change in the DOLA CSBG formula for emergency rental assistance funding. This is a one-time increase for 2025 only.

# Supplemental Requests

- **Public Health Fund: Public Health, (\$496,870), (8.50) FTE**
  - Reduce the revenue and appropriation by \$496,870 and the headcount by 8.50 FTE due to a funding decrease in the Nurse Liaison Program.
- **Self-Insurance Liability Fund: County Attorney, \$106,538**
  - Recognize and appropriate \$106,538 for reimbursement funds received from the insurance carrier on a claim.
- **Infrastructure Fund: Public Works & Development, \$8,820**
  - Recognize and appropriate \$8,820 for the open spaces project reimbursement for the High Line Canal Broadway Underpass.
- **Infrastructure Fund: Public Works & Development, \$939,299**
  - Recognize and appropriate \$939,299 in impact fees.
    - \$207,913 in Rural Transportation Improvement Fees
    - \$3,237 in Regional Transportation Improvement Fees
    - \$728,149 in Oil & Gas Impact Fees

# Supplemental Requests

- **Infrastructure Fund: Public Works & Development, \$5,862,706**
  - Recognize \$4,239,768 and appropriate \$5,862,706 for various adjustments to road infrastructure projects.
    - (\$144,187) to close out the Inverness Dr E Bridge project
    - \$4,120,000 for the Highline Canal Underpass Broadway state and federal share
    - \$263,955 for the Inverness Drive West Bike Path Amendment
    - \$1,622,938 that could not be added at reappropriations due to timing of revenue reimbursements on Federal projects.

# EBC Recommendations

The EBC met to discuss the Q2 supplemental requests and recommended all move forward with the following changes:

- Public Health – allocate \$81,534 in additional funding from the General Fund to the Public Health Fund to retain the Emergency Preparedness Manager position after a 25% cut to the Emergency Preparedness and Response Program.
  - EBC recommends funding this from the Public Health fund balance for this year and have a larger discussion regarding the Board's philosophy on backfilling funding cuts.
- District Attorney – Appropriate \$37,000 and increase the headcount 1.00 FTE to add a Victim Specialist position for the Diversion Counseling Program.
  - EBC recommends the DA coming back and requesting this in the 2026 budget so the prioritization of this request can be seen compared to their other 2026 requests.
- Public Works & Development – Appropriate \$24,310 for ongoing costs and \$33,000 for one-time costs to implement the new Short-term rental program.
  - EBC recommends funding the request one-time and consider the ongoing portion along with their other 2026 requests.
- Sheriff's Office – Appropriate \$13,964 in the General Fund and \$44,935 and increase the headcount 0.50 FTE in the ALEA Fund for a Parking Enforcement Deput to handle the increase in parking complaints.
  - EBC recommends using a vacant position in ALEA and if all vacancies are filled, to come back and reconsider the request at that point.

2nd Quarter Budget Review				
Summary of Proposed Budget Adjustments				
Fund	Revenue Amount	Expense Amount	FTEs	
<b>2025</b>				
<b>DISCUSSION NEEDED</b>				
General Fund	\$ (87,000)	\$ 1,725,344	1.00	
ALEA Fund	\$ -	\$ 82,906	0.50	
Central Services Fund	132,427	270,165	-	
Public Health Fund	81,534	-	-	
<b>TOTAL Discussion Needed</b>	<b>\$ 126,961</b>	<b>\$ 2,078,415</b>	<b>1.50</b>	

NEW REVENUE/BUDGET CLEANUP				
General Fund	\$ 52,914	\$ 52,914	-	
Social Services Fund	1,974,741	1,974,741	-	
A/D Works! Fund	2,029,000	2,029,000	-	
Forfeiture Fund	62,766	62,766	-	
Grant Fund	91,500	91,500	-	
Infrastructure Fund	5,187,887	6,810,825	-	
Public Health Fund	(496,870)	(496,870)	(8.50)	
Self-Insurance Liability Fund	106,538	106,538	-	
<b>TOTAL New Revenue/Budget Cleanup</b>	<b>\$ 9,008,476</b>	<b>\$ 10,631,414</b>	<b>(8.50)</b>	

2nd Quarter Budget Review				
Summary of Proposed Budget Adjustments				
Fund	Revenue Amount	Expense Amount	FTEs	
<b>2025</b>				
<b>DISCUSSION NEEDED</b>				
General Fund	\$ (87,000)	\$ 1,606,810	-	
ALEA Fund	\$ -	\$ 37,971	-	
Central Services Fund	132,427	270,165	-	
Public Health Fund	81,534	81,534	-	
<b>TOTAL Discussion Needed</b>	<b>\$ 126,961</b>	<b>\$ 1,996,480</b>	<b>-</b>	

NEW REVENUE/BUDGET CLEANUP				
General Fund	\$ 52,914	\$ 52,914	-	
Social Services Fund	1,974,741	1,974,741	-	
A/D Works! Fund	2,029,000	2,029,000	-	
Forfeiture Fund	62,766	62,766	-	
Grant Fund	91,500	91,500	-	
Infrastructure Fund	5,187,887	6,810,825	-	
Public Health Fund	(496,870)	(496,870)	(8.50)	
Self-Insurance Liability Fund	106,538	106,538	-	
<b>TOTAL New Revenue/Budget Cleanup</b>	<b>\$ 9,008,476</b>	<b>\$ 10,631,414</b>	<b>(8.50)</b>	

# Thank You

- 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 September 9<sup>th</sup>?

