



**ARAPAHOE COUNTY**

# 1st Quarter Budget Review

Study Session

May 13, 2025



- Economic Outlook



- Projection Assumptions



- Featured Revenue: Motor Vehicle



- Status of Major Funds & Projections



- Featured Fund: Building Maint. Fund



- Supplemental Appropriation Requests

# Overview

# Economic Outlook

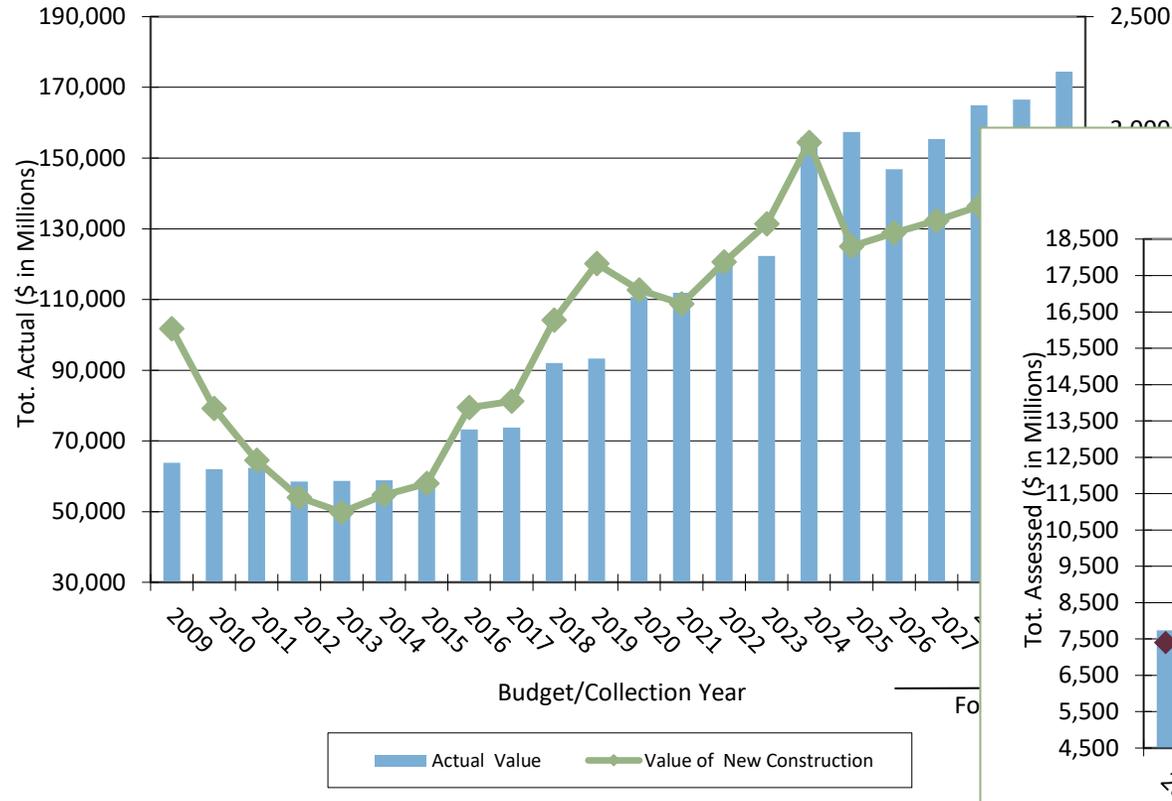
Economic Indicators -March 2025						
Economic Indicator	Area	2023	2024	Forecast		
				2025	2026	2027
Real GDP Growth	National	2.9%	2.8%	1.3%	1.7%	1.9%
Unemployment Rate	National	3.6%	4.0%	4.3%	4.4%	4.2%
	Colorado	3.3%	4.3%	4.7%	4.6%	4.4%
Personal Income Growth	National	5.9%	5.4%	4.4%	4.0%	3.9%
	Colorado	5.1%	4.8%	4.2%	4.3%	4.5%
Wage and Salary Growth	National	5.4%	5.7%	4.5%	4.1%	3.9%
	Colorado	6.2%	5.1%	4.4%	4.5%	4.6%
Inflation	National	4.1%	3.0%	3.1%	2.8%	2.5%
	Colorado	5.2%	2.3%	2.3%	2.6%	2.4%
Housing Permit Growth	Colorado	-18.5%	-18.3%	4.2%	-3.5%	4.3%
Nonresidential Building Growth	Colorado	1.1%	-22.2%	-15.7%	3.6%	30.0%

Source: Colorado Legislative Council Mar. 2025 Economic & Revenue Forecast

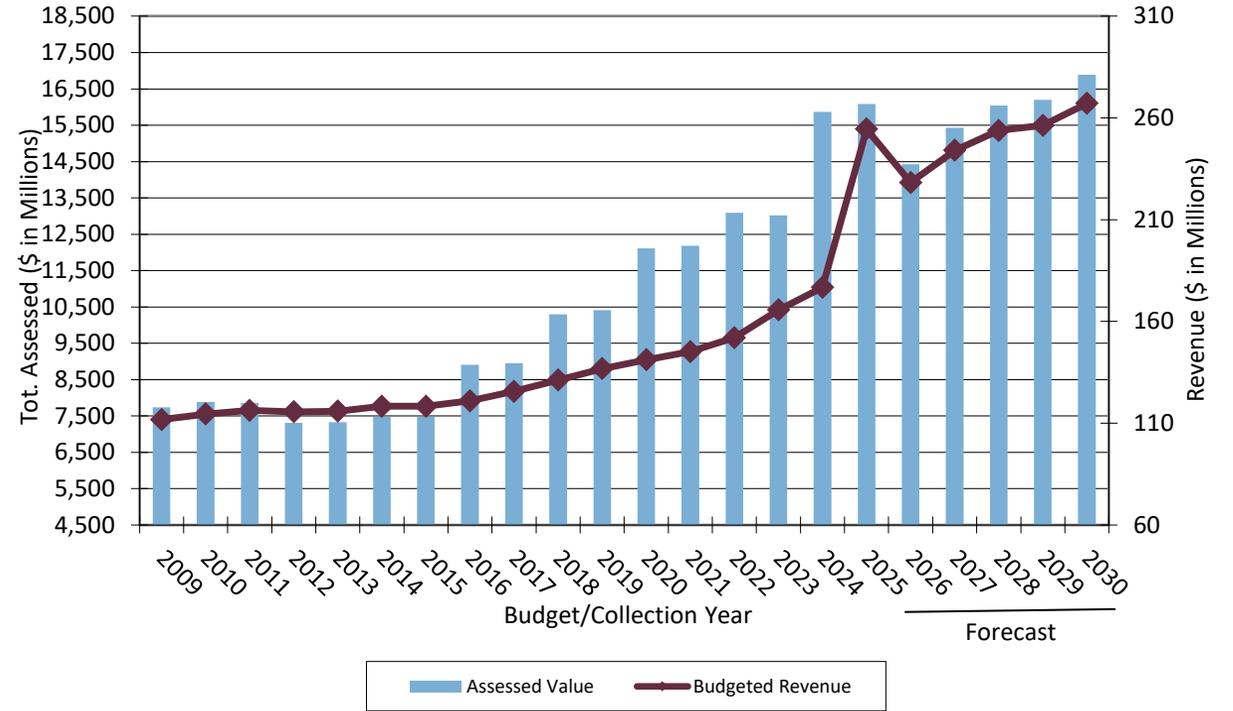
- GDP is expected to drop in 2025 and start to rise in 2026.
- Unemployment rate is increasing, and Colorado is expected to be higher than the Nation through the forecast period.
- Inflation in Colorado is expected to stay below the Nation through 2027.
- Residential permits are anticipated to increase for 2025, then decrease in 2026 and increase again in 2027.
- Nonresidential building growth will continue to sharply decline through 2025, then rebound in 2026 and 2027.

# Projection Assumptions - Revenue

## Total Actual Value and New Construction Trend

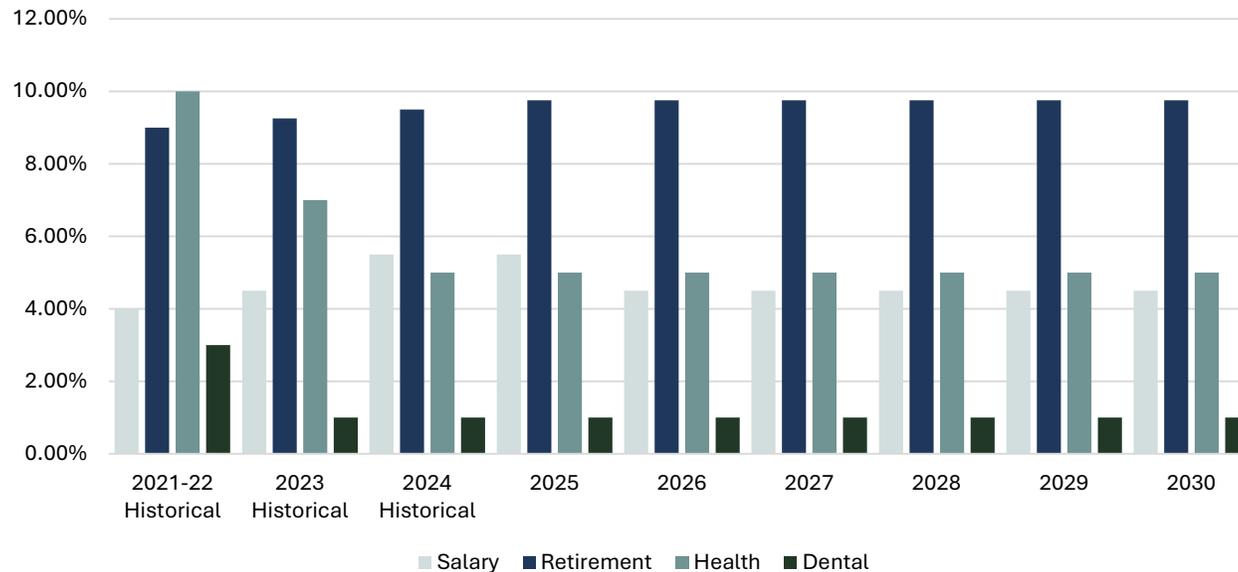


## Total Assessed Value and Revenue Trend



# Projection Assumptions - Expenditures

Key Expenditure Growth Assumptions



- 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

# Featured Revenue: Motor Vehicle

The Motor Vehicle Division assists Arapahoe County residents with registering and titling vehicles at four branch offices. The Division is responsible for collecting taxes and fees on vehicles and distributing the revenues to appropriate government agencies.

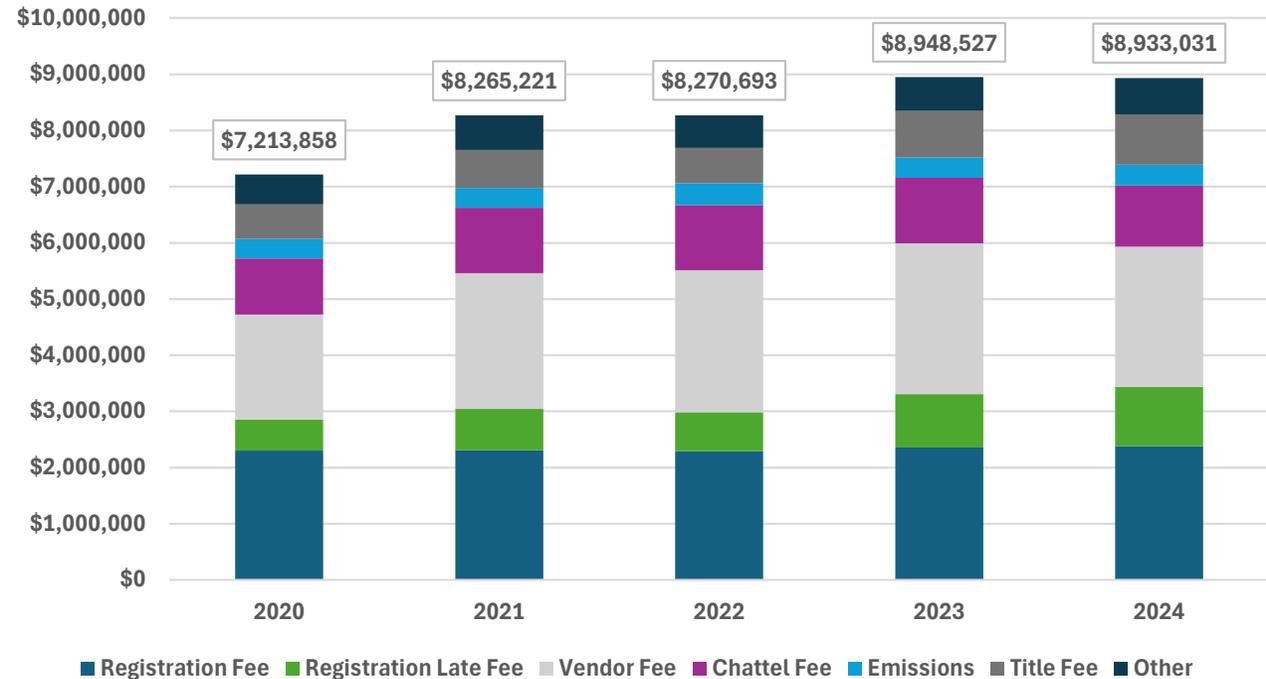
- Registration fees and vendor fees are the largest motor vehicle revenues.
- Late fees are charged when a vehicle is not registered within 60 days from the purchase date. The fee is \$25 for each month the vehicle owner is late.

2024 = \$1.0 million

2023 = \$0.9 million

2022 = \$0.7 million

### Motor Vehicle Revenue



# General Fund

	Actual	Adopted	Amend.	Proj.
<b>(Dollars in Millions)</b>	<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>
<b>Total Revenue</b>	<b>300.6</b>	<b>317.6</b>	<b>319.5</b>	<b>330.6</b>
Expenditures	264.3	266.2	278.8	270.3
Other Adjustments	-	-	-	6.4
<b>Total Expenditures</b>	<b>264.3</b>	<b>266.2</b>	<b>278.8</b>	<b>276.8</b>
<b>Net</b>	<b>36.3</b>	<b>51.4</b>	<b>40.6</b>	<b>53.8</b>
<b>Beginning Fund Balance</b>	<b>78.6</b>	<b>114.9</b>	<b>114.9</b>	<b>114.9</b>
Change in Fund Balance	36.3	51.4	40.6	53.8
<b>Ending Fund Balance</b>	<b>114.9</b>	<b>166.3</b>	<b>155.5</b>	<b>168.7</b>
<b>Board Designated Reserve</b>	<b>26.1</b>	<b>28.0</b>	<b>28.0</b>	<b>28.0</b>

- Amended Expenditure Budget
  - Q4 included \$6.6 million from former ARPA projects and \$2.6 million in judicial district transition funds
- Revenue projected to be \$11.1 million more than budget
  - Taxes: \$10.1 million
    - Property Tax: \$7.0 million
    - SOT: \$3.1 million
  - Interest on Investments: \$724,000
- Expenditures projected to be under budget \$8.5 million
  - Salaries & Benefits: \$2.3 million
  - Services & Other: \$4.6 million

# General Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Proj.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
<b>Total Revenue</b>	<b>300.6</b>	<b>317.6</b>	<b>319.5</b>	<b>330.6</b>	<b>306.1</b>	<b>321.7</b>	<b>333.0</b>	<b>335.7</b>	<b>348.1</b>
Expenditures	264.3	266.2	278.8	270.3	268.6	273.6	285.6	291.4	302.7
Other Adjustments	-	-	-	6.4	-	-	-	-	-
<b>Total Expenditures</b>	<b>264.3</b>	<b>266.2</b>	<b>278.8</b>	<b>276.8</b>	<b>268.6</b>	<b>273.6</b>	<b>285.6</b>	<b>291.4</b>	<b>302.7</b>
<b>Net</b>	<b>36.3</b>	<b>51.4</b>	<b>40.6</b>	<b>53.8</b>	<b>37.5</b>	<b>48.1</b>	<b>47.5</b>	<b>44.3</b>	<b>45.4</b>
<b>Beginning Fund Balance</b>	<b>78.6</b>	<b>114.9</b>	<b>114.9</b>	<b>114.9</b>	<b>168.7</b>	<b>206.2</b>	<b>254.3</b>	<b>301.8</b>	<b>346.1</b>
Change in Fund Balance	36.3	51.4	40.6	53.8	37.5	48.1	47.5	44.3	45.4
<b>Ending Fund Balance</b>	<b>114.9</b>	<b>166.3</b>	<b>155.5</b>	<b>168.7</b>	<b>206.2</b>	<b>254.3</b>	<b>301.8</b>	<b>346.1</b>	<b>391.5</b>
<b><i>Board Designated Reserve</i></b>	<b><i>26.1</i></b>	<b><i>28.0</i></b>	<b><i>28.0</i></b>	<b><i>28.0</i></b>	<b><i>29.5</i></b>	<b><i>30.1</i></b>	<b><i>31.4</i></b>	<b><i>32.1</i></b>	<b><i>33.3</i></b>
<b><i>Portion of Revenue from 1A</i></b>				<b><i>69.2</i></b>	<b><i>39.9</i></b>	<b><i>47.2</i></b>	<b><i>49.5</i></b>	<b><i>45.0</i></b>	<b><i>47.9</i></b>
<b><i>Portion of Expenditures from 1A</i></b>				<b><i>2.1</i></b>	<b><i>2.1</i></b>	<b><i>2.1</i></b>	<b><i>2.1</i></b>	<b><i>2.1</i></b>	<b><i>2.1</i></b>

# Capital Expenditure Fund

	Actual	Adopted	Amend.	Proj.
(Dollars in Millions)	2024	2025	2025	2025
<b>Total Revenue</b>	<b>14.5</b>	<b>9.3</b>	<b>9.4</b>	<b>12.5</b>
Expenditures	35.5	10.3	34.9	27.5
Other Adjustments	-	-	-	3.3
<b>Total Expenditures</b>	<b>35.5</b>	<b>10.3</b>	<b>34.9</b>	<b>30.8</b>
<b>Net</b>	<b>(21.0)</b>	<b>(1.1)</b>	<b>(25.5)</b>	<b>(18.4)</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)	(25.5)	(18.4)
<b>Ending Fund Balance</b>	<b>26.1</b>	<b>25.1</b>	<b>0.7</b>	<b>7.8</b>
Restrict/Commit/Assigned	-	-	-	-
<b>Funds Avail. for Approp.</b>	<b>26.1</b>	<b>25.1</b>	<b>0.7</b>	<b>7.8</b>

- Revenue expected to be \$12.5 million
- Expenditures projected to be \$27.5 million
  - Currently 26 projects with 15 expected to be completed in 2025
- Detention Medical Expansion project milestone
  - Kitchen and laundry facility completed

# 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>9.4</b>	<b>12.5</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>	<b>6.3</b>
Expenditures	35.5	10.3	34.9	27.5	34.2	44.6	33.2	37.3	36.4
Other Adjustments	-	-	-	3.3	(22.3)	(38.3)	(26.9)	(31.0)	(30.1)
<b>Total Expenditures</b>	<b>35.5</b>	<b>10.3</b>	<b>34.9</b>	<b>30.8</b>	<b>12.0</b>	<b>6.3</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>(25.5)</b>	<b>(18.4)</b>	<b>(5.7)</b>	-	-	-	-
<b>Beginning Fund Balance</b>	<b>47.2</b>	<b>26.1</b>	<b>26.1</b>	<b>26.1</b>	<b>7.8</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>
Change in Fund Balance	(21.0)	(1.1)	(25.5)	(18.4)	(5.7)	-	-	-	-
<b>Ending Fund Balance</b>	<b>26.1</b>	<b>25.1</b>	<b>0.7</b>	<b>7.8</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>
Restrict/Commit/Assigned	-	-	-	-	-	-	-	-	-
<b>Funds Avail. for Approp.</b>	<b>26.1</b>	<b>25.1</b>	<b>0.7</b>	<b>7.8</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>

# Social Services Fund

	Actual	Adopted	Amend.	Proj.
(Dollars in Millions)	2024	2025	2025	2025
<b>Total Revenue</b>	<b>89.5</b>	<b>89.7</b>	<b>90.1</b>	<b>92.3</b>
Expenditures	88.4	92.4	94.0	96.0
Other Adjustments	-	-	-	-
<b>Total Expenditures</b>	<b>88.4</b>	<b>92.4</b>	<b>94.0</b>	<b>96.0</b>
<b>Net</b>	<b>1.0</b>	<b>(2.8)</b>	<b>(3.9)</b>	<b>(3.7)</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)	(3.9)	(3.7)
<b>Ending Fund Balance</b>	<b>11.2</b>	<b>8.5</b>	<b>7.4</b>	<b>7.6</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>4.2</b>	<b>4.4</b>

- Revenue projected to \$2.2 million above budget
- Increased reimbursement associated with Collaborative Management Program
- Expenditures projected to be \$2.0 million over budget
- Expected to spend full allocation this year
- Overtime needed to meet mandatory deadlines

# 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>90.1</b>	<b>92.3</b>	<b>92.4</b>	<b>95.4</b>	<b>98.5</b>	<b>101.7</b>	<b>105.0</b>
Expenditures	88.4	92.4	94.0	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>94.0</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>(3.9)</b>	<b>(3.7)</b>	<b>(3.0)</b>	<b>(3.6)</b>	<b>(4.2)</b>	<b>(4.8)</b>	<b>(5.5)</b>
<b>Beginning Fund Balance</b>	<b>10.2</b>	<b>11.2</b>	<b>11.2</b>	<b>11.2</b>	<b>7.6</b>	<b>4.5</b>	<b>0.9</b>	<b>(3.3)</b>	<b>(8.2)</b>
Change in Fund Balance	1.0	(2.8)	(3.9)	(3.7)	(3.0)	(3.6)	(4.2)	(4.8)	(5.5)
<b>Ending Fund Balance</b>	<b>11.2</b>	<b>8.5</b>	<b>7.4</b>	<b>7.6</b>	<b>4.5</b>	<b>0.9</b>	<b>(3.3)</b>	<b>(8.2)</b>	<b>(13.7)</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>4.2</b>	<b>4.4</b>	<b>1.3</b>	<b>(2.4)</b>	<b>(6.8)</b>	<b>(11.7)</b>	<b>(17.4)</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>19.2</b>	<b>19.3</b>
Expenditures	19.4	19.7	20.3	19.6
Other Adjustments	-	-	-	0.2
<b>Total Expenditures</b>	<b>19.4</b>	<b>19.7</b>	<b>20.3</b>	<b>19.8</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>4.6</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>0.6</b>	<b>1.3</b>

- Revenue projected to be \$100,000 above budget
  - HUTF revenue on budget at \$10.3 million
- Expenditures projected to be \$700,000 under budget
  - Salary & Benefit savings: \$400,000
  - Interdepartmental savings: \$200,000 in IG rents from production delays for ordered equipment
- Projected use of fund balance of \$556,000

# 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>19.2</b>	<b>19.3</b>	<b>19.7</b>	<b>19.9</b>	<b>20.2</b>	<b>20.6</b>	<b>20.9</b>
Expenditures	19.4	19.7	20.3	19.6	19.7	19.9	20.2	20.5	20.8
Other Adjustments	-	-	-	0.2	-	-	-	-	-
<b>Total Expenditures</b>	<b>19.4</b>	<b>19.7</b>	<b>20.3</b>	<b>19.8</b>	<b>19.7</b>	<b>19.9</b>	<b>20.2</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>0.0</b>	<b>0.1</b>	<b>0.2</b>
<b>Beginning Fund Balance</b>	<b>4.8</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>4.6</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.6</b>
Change in Fund Balance	0.3	(0.5)	(1.1)	(0.5)	(0.0)	(0.1)	0.0	0.1	0.2
<b>Ending Fund Balance</b>	<b>5.0</b>	<b>4.5</b>	<b>3.9</b>	<b>4.6</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.6</b>	<b>4.7</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>0.6</b>	<b>1.3</b>	<b>1.3</b>	<b>1.1</b>	<b>1.1</b>	<b>1.2</b>	<b>1.3</b>

# ALEA Fund

	Actual	Adopted	Amend.	Proj.
(Dollars in Millions)	2024	2025	2025	2025
<b>Total Sources</b>	<b>13.9</b>	<b>12.4</b>	<b>12.4</b>	<b>13.9</b>
Uses	12.8	13.0	13.0	12.4
Other Adjustments to Uses	-	-	-	-
<b>Total Uses</b>	<b>12.8</b>	<b>13.0</b>	<b>13.0</b>	<b>12.4</b>
<b>Net</b>	<b>1.1</b>	<b>(0.6)</b>	<b>(0.6)</b>	<b>1.5</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)	1.5
<b>Ending Fund Balance</b>	<b>8.4</b>	<b>7.8</b>	<b>7.8</b>	<b>9.8</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>7.8</b>

- Revenue projected to be \$1.5 million above budget
  - Property tax greater than budget from higher assessed value
- Expenditures projected to be \$600,000 below budget
  - Salaries and Benefits savings: \$292,000
- Projected addition to fund balance of almost \$1.5 million

# 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>13.9</b>	<b>13.2</b>	<b>12.8</b>	<b>13.3</b>	<b>13.5</b>	<b>14.0</b>
Uses	12.8	13.0	13.0	12.4	13.5	14.0	14.7	15.2	15.8
Other Adjustments to Uses	-	-	-	-	-	-	-	-	-
<b>Total Uses</b>	<b>12.8</b>	<b>13.0</b>	<b>13.0</b>	<b>12.4</b>	<b>13.5</b>	<b>14.0</b>	<b>14.7</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>1.5</b>	<b>(0.4)</b>	<b>(1.3)</b>	<b>(1.4)</b>	<b>(1.7)</b>	<b>(1.8)</b>
<b>Beginning Fund Balance</b>	<b>7.3</b>	<b>8.4</b>	<b>8.4</b>	<b>8.4</b>	<b>9.8</b>	<b>9.5</b>	<b>8.2</b>	<b>6.8</b>	<b>5.1</b>
Change in Fund Balance	1.1	(0.6)	(0.6)	1.5	(0.4)	(1.3)	(1.4)	(1.7)	(1.8)
<b>Ending Fund Balance</b>	<b>8.4</b>	<b>7.8</b>	<b>7.8</b>	<b>9.8</b>	<b>9.5</b>	<b>8.2</b>	<b>6.8</b>	<b>5.1</b>	<b>3.3</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>7.8</b>	<b>7.2</b>	<b>5.9</b>	<b>4.3</b>	<b>2.5</b>	<b>0.6</b>

# *Featured Fund: Building Maintenance Fund*

- **What is it?** Reserved funds for the maintenance, repair, and upkeep of all County facilities.
- **Does it support any FTE?** There are no FTE.
- **What expenses are in this fund?** The fund handles routine and special projects, with routine maintenance and repair being the baseline budget and special projects are either budget packages or supplemental requests. In 2025, the expenses budgeted are for the routine maintenance of County facility parking lots, the window resealing at the District Attorney building, and the fire alarm control panel upgrades at 4 locations.

# Featured Fund: Building Maintenance Fund

## Building Maintenance Projections

(Dollars in Millions)	Actual	Adopted	Amend.	Proj.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
Total Sources	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1
Uses	2.1	2.3	2.9	2.2	2.0	1.9	1.9	1.9	1.9
Other Adjustments to Uses	-	-	-	0.4	0.3	-	-	-	-
Total Uses	2.1	2.3	2.9	2.6	2.3	1.9	1.9	1.9	1.9
Net	0.1	(0.3)	(0.8)	(0.5)	(0.2)	0.2	0.2	0.1	0.1
Beginning Fund Balance	2.1	2.2	2.2	2.2	1.7	1.5	1.6	1.8	1.9
Change in Fund Balance	0.1	(0.3)	(0.8)	(0.5)	(0.2)	0.2	0.2	0.1	0.1
Ending Fund Balance	2.2	1.9	1.4	1.7	1.5	1.6	1.8	1.9	2.1
Restrict/Commit/Assigned	2.2	1.9	1.4	1.7	1.5	1.6	1.8	1.9	2.1
Funds Avail. for Approp.	-	-	-	-	-	-	-	-	-

# Supplemental Requests

## **2025 - Discussion Needed**

### ▪ **General Fund: Administrative Services, \$300,000**

- Appropriate \$300,000 from General Fund balance for additional funding for the Community Development Housing and Homeless Services (CDHHS) to continue the County's rental assistance program that helps stabilize housing for vulnerable populations through the third quarter of 2025.

### ▪ **General Fund: Administrative Services, \$9,850 (transfer)**

- Transfer \$9,850 from the General Fund balance and recognize and appropriate the same in Central Services Fund, Sheriff's Office for the purchase of a new floor scrubber.

# Supplemental Requests

- **Domestic Violence – transition of cases from municipal court**
  - **General Fund: , \$3,771,249, 20.00 FTE (\$2,283,134 ongoing)**
    - District Attorney’s Office, Appropriate \$484,100 from fund balance and increase the headcount by 16.00 FTE (partial year) (annual impact -\$1,826,577).
      - Deputy District Attorneys, Victim Specialists, Legal Assistants, Investigators
        - \$424,100 for salary & benefits including temp salaries of \$41,514 (one-time)
        - \$60,000 for computer equipment
        - Phase in 2.00 FTE July 1, 8.00 FTE Oct 1, and 6.00 FTE Dec 1
    - Community Resources Department, Appropriate \$102,784 from fund balance and increase the headcount by 2.00 FTE (partial year) (annual impact \$181,860)
      - Pretrial Unit positions: Pretrial Risk Assessment Officer and Pretrial Case Management Officer
        - \$97,924 for salary and benefits
        - \$3,034 for computer hardware equipment
        - \$1,826 for annual computer software
    - Sheriff’s Office, Appropriate \$184,365 from the fund balance and increase the headcount by 2.00 FTE (partial year) (annual impact - \$274,697).
      - Court Services Deputies
        - \$132,603 for salaries and benefits
        - \$26,000 for equipment – radios, ballistic vests, body worn cameras, tasers, and rifles
        - \$25,762 for uniforms, training, and supplies
    - **Transfer \$3,000,000 from fund balance to Capital Expenditure Fund, Facilities and Fleet Management Department**
      - Buildout of a third courtroom on the third floor of Courthouse II for an additional judge July 1, 2026

# Supplemental Requests

- **General Fund: District Attorney, \$590,131, 1.00 FTE (partial year) (annual impact - \$910,735)**
  - \$52,473 for a Victim Compensation Specialist, 1.00 FTE, to administer programs that provide compensation directly to crime victims and their families (partial year) (annual impact - \$90,955).
  - \$487,925 to establish a career progression of levels and adjust the positions evaluated by HR within the District Attorney's Office retroactive to April 1 (partial year) (annual impact - \$704,780). (Effective 3/29)
  - \$30,000 to create a gas and oil budget line that was inadvertently dropped during the transition.
  - \$19,733 for the Paralegal position which is grant-funded through September 2025. Requesting General Fund absorbs the expense of the FTE starting Q4 that is already included in the District Attorney's Office headcount in the General Fund (partial year) (annual impact - \$85,000).

# Supplemental Requests

- **Various Funds: \$1,081,237 (annual impact \$2,306,525)**
  - Appropriation for mid-year salary increases of 1.2% based on 2024 salaries.
  - Merit increase pool for hire dates prior to 11/1/2024 that did not receive an increase since 12/21/2024. Positions on steps are not eligible.
    - i. General Fund: \$568,050
    - ii. Social Services Fund: \$290,885 with \$58,177 transfer from the General Fund
    - iii. ALEA Fund: \$9,105
    - iv. A/D Works! Fund: \$42,890
    - v. Road & Bridge Fund: \$21,442
    - vi. Commissary Fund: \$1,866
    - vii. Housing/Community Development Fund: \$3,946
    - viii. Grant Fund: \$15,063
    - ix. Open Space Sales Tax Fund: \$21,189
    - x. Homeland Security Fund: \$1,137
    - xi. Public Health Fund: \$105,662 with \$31,699 transfer from the General Fund

# Supplemental Requests

- **General Fund: Information Technology, \$212,000**

- Appropriate \$212,000 from the General Fund balance for the additional costs for the HS Connects Modernization project.

- **General Fund: Human Resources, \$69,637, 1.0 FTE**

- Appropriate \$69,637 from the General Fund balance and increase the headcount by 1.00 FTE for a Labor Relations Administrator to have a dedicated position to lead interactions with the unions and ensure compliance (partial year) (annual impact - \$118,384).
  - \$68,297 for salary and benefits
  - \$1,340 for computer hardware and software

- **General Fund: Human Resources, \$13,800**

- Appropriate \$13,800 from the General Fund balance for the Years of Service and Retirement Awards (ongoing impact - \$10,800).

- **General Fund: Public Works & Development, \$66,700**

- Appropriate \$66,700 from the remaining ARPA budget for the Fiber Master Plan project not included in reappropriation.

# Supplemental Requests

- **General Fund: Public Works & Development, \$50,000**

- Appropriate \$50,000 from the General Fund balance to fund a pilot program for a third-party plan review to improve timeliness and enhance customer service in the Building Division.

- **General Fund: Public Works & Development, \$201,964 (transfer)**

- Transfer \$201,964 from the General Fund, Public Works & Development, and reduce the headcount by 4.00 FTE and appropriate and increase the headcount by the same amount in the General Fund, Sheriff's Office to transfer the Animal Services Division as well as 3 associated vehicles and a trailer (annual impact - \$424,693).

- **General Fund: Sheriff's Office, \$32,700**

- Appropriate \$32,700 from the General Fund balance for a 1-year warranty on 3 body scanner units that were purchased in 2021 through a CIP.

- **General Fund: Sheriff's Office, \$13,000 (transfer)**

- Transfer \$13,000 from the General Fund, Sheriff's Office, and recognize the same in the Central Services Fund to retain a vehicle from auction for a PIO.

# Supplemental Requests

- **General Fund: Sheriff's Office, \$16,187**

- Appropriate \$16,187 from the balance of the General Fund for the County Detention Center's portion of the Dude Solutions software annual subscription.

- **Arapahoe/Douglas Works! Fund: Community Resources, \$62,000**

- Appropriate \$62,000 from Arapahoe/Douglas Works! Fund to support operational and administrative needs not allowable under current grant awards.

- **Arapahoe Law Enforcement Authority Fund: Sheriff's Office, \$31,000**

- Recognize \$31,000 in the Arapahoe Law Enforcement Authority Fund for reimbursement of half the cost of a Traffic Deputy for the Town of Bennett.

- **Capital Expenditure Fund: Facilities & Fleet Management, \$303,515**

- Appropriate \$303,515 for the ACSO HQ Data Center Rooftop AC Unit project not included in reappropriation.

# Supplemental Requests

- **Central Service Fund: Public Works & Development, \$105,609**

- Appropriate \$105,609 from the balance of the Central Services Fund for the replacement of a totaled Trail King Trailer (CA#302105).

- **Central Services Fund: Sheriff's Office, \$30,663**

- Appropriate \$30,663 from the Central Services Fund balance for the replacement of a totaled Ford Escape (CA#302357).

- **Open Spaces Sales Tax Fund: Open Spaces, \$101,656 (*transfer*)**

- Transfer \$101,656 from the Open Space Sales Tax Fund, Open Spaces, from event rental income and recognize and appropriate the same in the County Fair Fund to offset the budgeted operating cost increases and provide a \$50,000 contingency.

# Supplemental Requests

## ▪ **Building Maintenance Fund: Facilities & Fleet Management, \$393,100**

- Appropriate \$393,100 from the Building Maintenance Fund, Facilities & Fleet Management to upgrade items to current code as a result of the walk through with South Metro Fire Rescue for the fire panel replacement projects such as additional smoke detection, audible/visual alerting device, and addressable devices for every piece attached to the fire alarm panel.
  - i. \$73,100 at Altura Plaza East and West
  - ii. \$134,221 at Altura Plaza South
  - iii. \$185,779 at Admin 1

## ▪ **Self Insurance Liability Fund: County Attorney, \$12,254**

- Transfer \$12,254 from the Self Insurance Liability Fund, County Attorney and recognize the same amount in the Central Services Fund for a totaled vehicle damaged in a hailstorm (unit 3827, CA#302786).

# Supplemental Requests

- **Road & Bridge Fund: Public Works & Development, \$13,925** (*transfer*)
  - Transfer \$13,925 from the Road & Bridge Fund, Public Works & Development, and recognize and appropriate the same in the Central Services Fund to allow for the additional cost of a skid steer loader (CA#303879).
- **Road & Bridge Fund: Public Works & Development, \$0**
  - For the Road & Bridge Fund, Public Works & Development, a new hiring matrix will result in salary adjustments and the increases will be covered by using existing Road & Bridge Fund salaries budget in 2025. There will be a fiscal impact to the 2026 budget and future years.
    - i. Estimated impact for 2025 is \$153,218 that will be absorbed with existing budget
    - ii. Estimated impact for 2026 is \$265,185
- **Social Services Fund: Human Services, \$289,218**
  - Recognize \$289,218 in the Social Services Fund, Human Services for deferred revenue to offset the remaining expenditures reappropriated for the Child Welfare Expansion project.
- **Social Services Fund: Human Services, \$0**
  - Asset number request for ice machine to be covered with existing budget – cost is \$5,408

# Supplemental Requests

## 2025 – New Revenue/Budget Cleanup

### ▪ **General Fund: Sheriff's Office, \$517,221**

- Recognize and appropriate \$517,221 in the General Fund, Sheriff's Office for an award and for reimbursements.
  - \$480,298 for the 2025 Opioid Response Program Award
  - \$14,000 for Boulder County and Summit County recruits participating in the Arapahoe County Sheriff's Office Training Academy
  - \$22,923 for reimbursement from the State for the 2024 Pearl and Alexander Mountain Wildland Fires

### ▪ **Forfeiture Fund: Sheriff's Office, \$145,079**

- Recognize and appropriate \$145,079 in the Forfeiture Fund, Sheriff's Office.
  - \$26,469 in state forfeiture funds received for 2 cases
  - \$118,610 in DEA forfeiture funds received for 25 cases

### ▪ **Grant Fund: Clerk & Recorder, \$318,288**

- Recognize and appropriate \$318,288 in the Grant Fund, Clerk & Recorder for the remaining balance of the Electronic Recording Technology Board grant from 2024.

# Supplemental Requests

- **Grant Fund: Community Resources, \$200,000**

- Recognize and appropriate \$200,000 in the Grant Fund, Community Resources for the Department of Local Affairs (DOLA) Colorado Emergency Rental Assistance (CERA) and Housing Stability Services Program grant award to support housing navigation services.

- **Grant Fund: Community Resources, \$9,828**

- Appropriate \$9,828 in the Grant Fund, Community Resources for the rollover of prior years' grants.

- **Grant Fund: Administrative Services, \$192,000**

- Recognize and appropriate \$192,000 in the Grant Fund, Administrative Services for the FEMA reimbursement for the remedial work on the County Line Landfill as a result of the 2023 flooding.

- **Grant Fund: District Attorney's Office, \$720,112**

- Recognize and appropriate \$720,112 in the Grant Fund, District Attorney's Office for grant adjustments to more accurately reflect the existing awards and forecast of awards that would be received later this year.

# Supplemental Requests

## ▪ **Infrastructure Fund: Public Works & Development, \$218,347**

- Recognize and appropriate \$218,347 in the Infrastructure Fund, Public Works & Development for the rural transportation impact fees received.

## ▪ **Infrastructure Fund: Public Works & Development, \$1,468,568**

- Recognize and appropriate \$1,468,568 in the Infrastructure Fund, Public Works & Development for the FEMA and State of Colorado share of County Road 38 bridge work.

## ▪ **Infrastructure Fund: Public Works & Development, \$610,092**

- Recognize \$641,342 and appropriate \$610,092 in the Infrastructure Fund, Public Works & Development, for reimbursements and project completions.
  - \$285,000 Quebec St HAWK signal construction, City and County of Denver IGA
  - \$263,484 Dry Creek Operations Improvement Inverness Metropolitan Improvement District (IMID) Amendment
  - \$131,742 Dry Creek Operations Improvement Southeast Public Improvement Metropolitan District (SPIMD) Amendment
  - (\$12,585) expense reduction due to Federal portion Dry Creek On-Ramp project completion
  - (\$38,884) revenue reduction and (\$57,549) expense reduction due to the SPIMD portion Dry Creek On-Ramp project completion

# Supplemental Requests

- **Infrastructure Fund: Public Works & Development, (\$1,395,984)**
  - Reduce expense by (\$1,395,984) for the Infrastructure Fund, Public Works & Development for the accounting entry from the annual true-up.
- **Road & Bridge Fund: Public Works & Development, \$230,880**
  - Recognize and appropriate \$230,880 in the Road & Bridge Fund, Public Works & Development for the settlement agreement with Western Midstream for the damages to County Road 129 as a result of their Mitchell Project.

# EBC Recommendations

- **Community Resources CDHHS rental assistance program, \$300,000**
  - EBC recommended adding \$200,000 for Colorado Legal Services eviction support for a total of \$500,000.
- **District Attorney's Domestic Violence case transfer from municipal court 16.00 FTE, \$484,100**
  - EBC recommended funding 9.00 of the 16.00 FTE with 5 positions being attorneys. 2 positions would begin July 1 and the other 7 would phase-in October 1. Recommend absorbing the cost of the temporary salaries and one-time computer costs.
- **District Attorney's Paralegal position that is grant-funded through September 2025, \$19,733**
  - EBC recommended not funding the position ongoing. DA could fund for remainder of the year with existing budget.
- **Human Resources 1.00 FTE request for Labor Relations Administrator, \$69,637**
  - EBC recommended not funding at this time and take deeper dive discussing the position through the 1A process.
- **Public Works & Development Fiber Master Plan project remaining budget, \$66,700**
  - EBC did not recommend funding.

# EBC Recommendations

- **Public Works & Development pilot program for third-party plan review in the Building Division, \$50,000**
  - EBC did not recommend funding. Did not have objections to the idea if PWD wants to move forward with existing budget.
- **Public Works & Development request for new Road & Bridge hiring matrix that would be funded in 2025 with vacancy savings**
  - EBC did not recommend moving forward at this time. Suggested would be more appropriate for this request to be part of the total compensation process and presented later this year.
- **Sheriff's Office retain a vehicle from auction for a PIO, \$13,000**
  - EBC did not recommend this request.
- **Sheriff's Office Dude Solutions software annual subscription, \$16,187**
  - EBC did not recommend this request.

# Supplemental Requests

## 1st Quarter Budget Review

### Summary of Proposed Budget Adjustments

	Revenue	Expense	
Fund	Amount	Amount	FTEs
<b>2025</b>			
<b>DISCUSSION NEEDED</b>			
General Fund	\$ -	\$ 5,790,180	22.00
A/D Works! Fund	-	62,000	-
ALEA Fund	31,000	9,105	-
Capital Expenditure Fund	3,000,000	3,303,515	-
Central Services Fund	49,029	160,047	-
County Fair Fund	101,656	101,656	-
Building Maintenance Fund	-	393,100	-
Public Health Fund	31,699	31,699	-
Road & Bridge Fund	-	21,442	-
Social Services Fund	347,395	58,177	-
<b>TOTAL Discussion Needed</b>	<b>\$ 3,560,779</b>	<b>\$ 9,930,921</b>	<b>22.00</b>

### NEW REVENUE/BUDGET CLEANUP

General Fund	\$ 517,221	\$ 517,221	-
Forfeiture Fund	145,079	145,079	-
Grant Fund	1,430,400	1,440,228	-
Infrastructure Fund	2,328,257	901,023	-
Road & Bridge Fund	230,880	230,880	-
<b>TOTAL New Revenue/Budget Cleanup</b>	<b>\$ 4,651,837</b>	<b>\$ 3,234,431</b>	<b>-</b>

## EBC Recommendations

## 1st Quarter Budget Review

### Summary of Proposed Budget Adjustments

	Revenue	Expense	
Fund	Amount	Amount	FTEs
<b>2025</b>			
<b>DISCUSSION NEEDED</b>			
General Fund	\$ -	\$ 5,488,512	14.00
A/D Works! Fund	-	62,000	-
ALEA Fund	31,000	9,105	-
Capital Expenditure Fund	3,000,000	3,303,515	-
Central Services Fund	36,029	160,047	-
County Fair Fund	101,656	101,656	-
Building Maintenance Fund	-	393,100	-
Public Health Fund	31,699	31,699	-
Road & Bridge Fund	-	21,442	-
Social Services Fund	347,395	58,177	-
<b>TOTAL Discussion Needed</b>	<b>\$ 3,547,779</b>	<b>\$ 9,629,253</b>	<b>14.00</b>

### NEW REVENUE/BUDGET CLEANUP

General Fund	\$ 517,221	\$ 517,221	-
Forfeiture Fund	145,079	145,079	-
Grant Fund	1,430,400	1,440,228	-
Infrastructure Fund	2,328,257	901,023	-
Road & Bridge Fund	230,880	230,880	-
<b>TOTAL New Revenue/Budget Cleanup</b>	<b>\$ 4,651,837</b>	<b>\$ 3,234,431</b>	<b>-</b>

# Thank you

- Are there any questions?
- Are there any changes to the supplemental appropriation requests as presented or the recommendations made by the EBC?
- Can these requests be brought forward for the public hearing on June 10<sup>th</sup>?