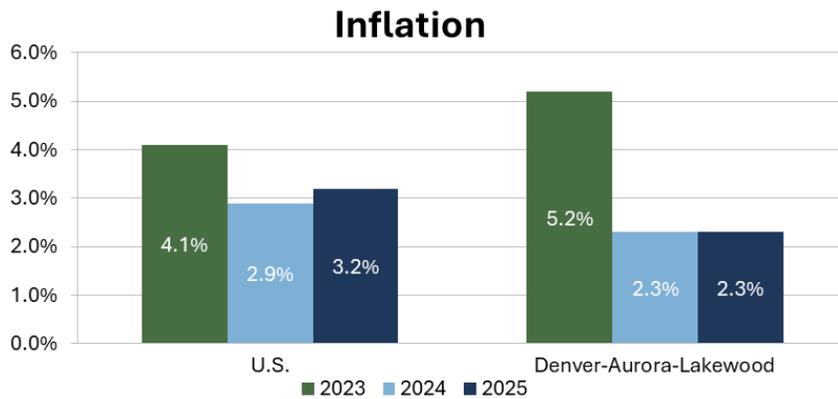


Economic Indicators - June 2025						
Economic Indicator	Area	2023	2024	Forecast		
				2025	2026	2027
Real GDP Growth	National	2.9%	2.8%	1.3%	1.5%	2.1%
Unemployment Rate	National	3.6%	4.0%	4.3%	4.7%	4.5%
	Colorado	3.3%	4.3%	4.9%	5.0%	4.7%
Personal Income Growth	National	5.9%	5.4%	4.5%	4.3%	4.3%
	Colorado	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

**Economic Outlook**

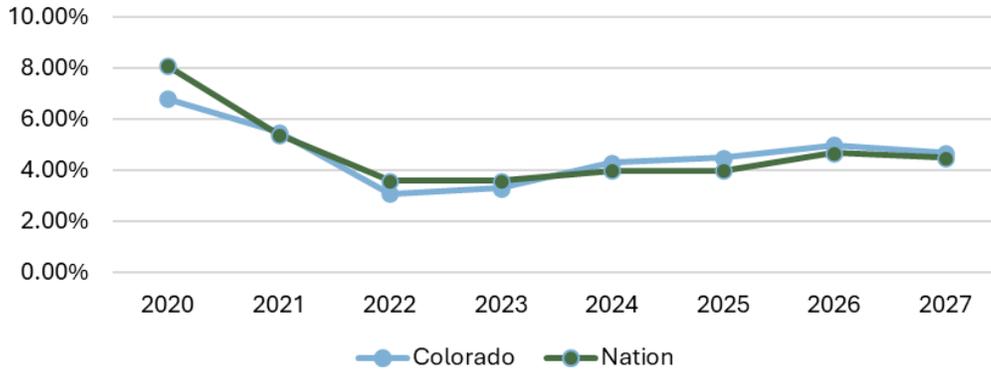
Current forecasts indicate that the economy will continue to expand through the forecast period, however, at a slower pace compared to 2024 and the first quarter projections. The US Real GDP grew 2.8% in 2024 and is expected to slow to 1.3% in 2025, then increase to 1.5% as spending nationwide slows down. Current projections show a larger growth in 2027 of 2.1%, bringing it back to a healthier level.



US inflation has begun to stall in recent months but remains above the 2% target. The US inflation is expected to be 3.2% in 2025, decreasing to 3.0% in 2026 and 2.4% in 2027. Energy prices declining in the past few months has been the driving factor in the lower inflation amount.

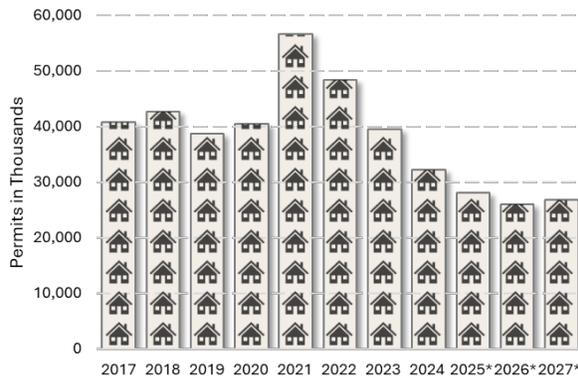
Inflation for the Denver-Aurora-Lakewood area is expected to remain flat at 2.3% from 2024 to 2025, then rise to 2.8% in 2026 before decreasing to 2.3% in 2027. The decline in multifamily and single-family home construction along with the still recovering home prices has led to housing being the largest impact on local inflation.

### Unemployment Trends

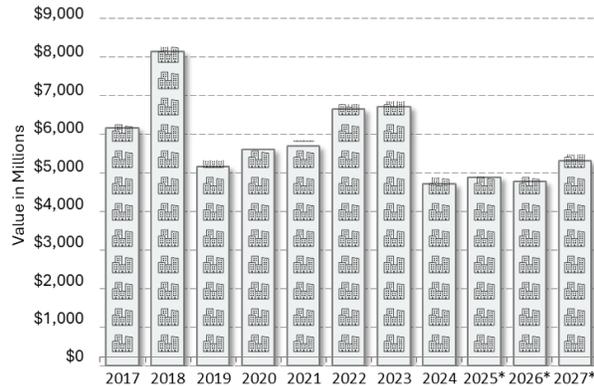


Historically Colorado has had a lower unemployment rate than the nation until 2024. This trend of Colorado having a higher rate than the nation is projected to continue through the forecast period. The nation is projected to have a rate of 4.3% in 2025 and increasing to 4.7% in 2026 and 4.5% in 2027. The lower population growth and less businesses adding employees, Colorado is projected to have an unemployment rate of 4.9% for 2025 and 5.0% for 2026.

### Colorado Residential Permits



### Colorado Nonresidential Construction

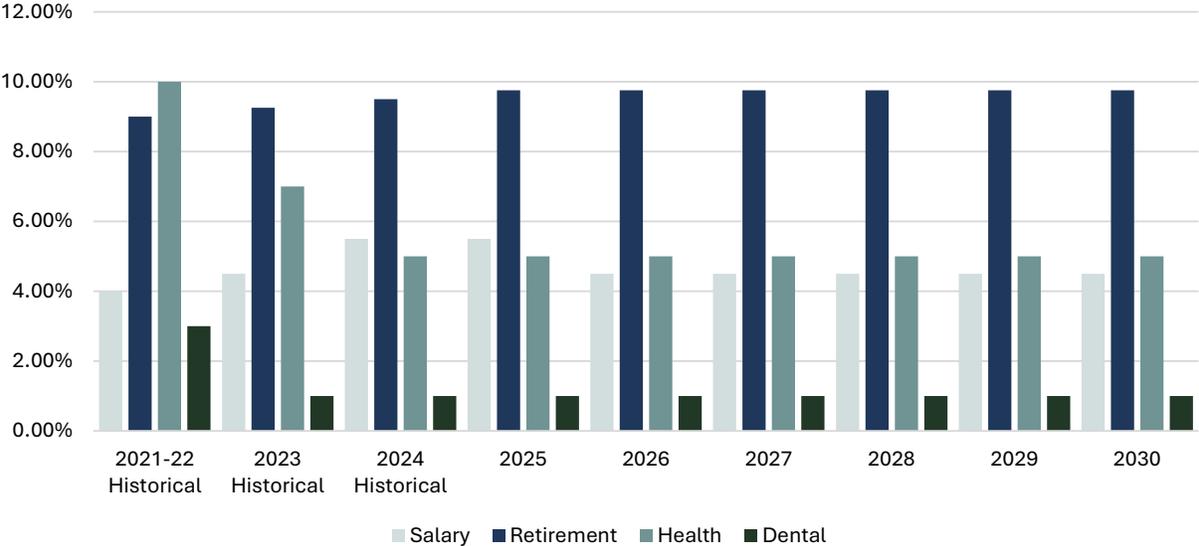


In Colorado the residential construction permits are expected to decrease by 12.7% in 2025 and 7.6% in 2026 before increasing 3.0% in 2027. The declining home prices, increased unsold inventory, and vacant units are a driving factor and near levels that have not been seen since the Great Recession. Non-residential building growth is projected to increase 3.8% in 2025, decrease 2.3% in 2026 and then see a larger spike of 11.2% in 2027. The largest impact to 2025 has been the start of a \$280 million manufacturing project in Adams County.

**Projection Assumptions**

After a significant increase in property tax revenue for 2025 when the County was released from the revenue limits of TABOR, a decline is projected for 2026. This is a reassessment year with preliminary valuations showing a decline in some property classes. In addition, the legislative changes passed last year adjust the assessment rates and exemptions for residential property and certain nonresidential property classes. Property tax revenue growth is projected to be lower over the forecast period due to the reassessment and reduction in assessment rates and addition of exemptions. Other revenue sources have been projected based on their historical and current trends.

**Key Expenditure Growth Assumptions**



The expenditure assumptions are used for all funds throughout the forecast period. The salary increase rate assumption is 4.5 percent, down from 5.5 percent in 2023 and 2024. The adjustment in 2023 and 2024 was to accommodate for the market increases and the average merit increases given. The decrease to 4.5 percent reflects the average rates over the last few years. The assumption for health insurance was lowered from 7.5 percent to 5.0 percent in 2024. The dental insurance assumption has been 1.0 percent since 2023 as an existing balance has been used to help offset rate increases. The Board of County Commissioners approved a 0.25 percent increase to the employer retirement contribution each year for 2023, 2024 and 2025 bringing the total to 9.75 percent. These changes have been included in the assumptions and any changes in insurance renewal rates or further increases in the retirement contributions will impact the assumptions and will be included in future forecasts.

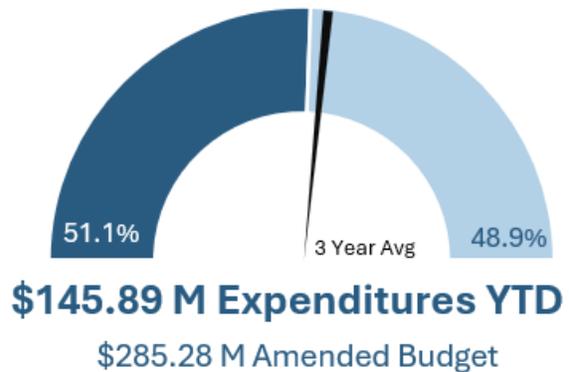
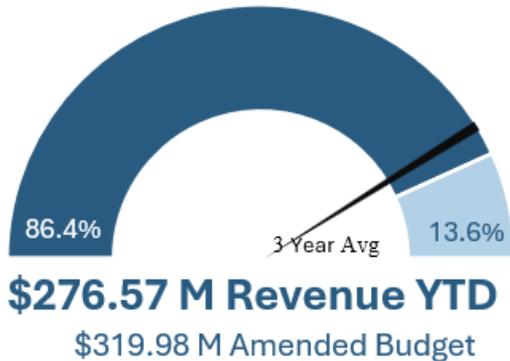


The largest revenue sources for the Fair Fund are Ticket Sales, Sponsorships, and Food & Beverage Sales. In the chart above you can see the historical trend for revenue. The Fair had to be canceled in 2020 due to the COVID-19 pandemic. Outside of the significant jump from 2019 to 2021, revenue has remained consistent in the Fair Fund.

	2019	2020	2021	2022	2023	2024	2025
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
<b>Ticket Sales</b>	375,447	-	557,268	585,494	674,280	677,021	682,530
<b>Sponsorships</b>	71,540	649	62,360	72,825	115,390	123,641	115,000
<b>Food &amp; Beverage Sales</b>	66,399	-	77,027	96,493	69,032	64,711	60,000
	<b>\$ 513,386</b>	<b>\$ 649</b>	<b>\$ 696,655</b>	<b>\$ 754,812</b>	<b>\$ 858,702</b>	<b>\$ 865,373</b>	<b>\$ 857,530</b>

Ticket prices were set at \$15 for 2019-2022 and then increased to \$25 in 2023 to present. As you can see there was not a large increase in revenue after the price increase due to record breaking attendance at the 2021 Fair that has not been seen since. The attendance saw a jump of 38.3% from 2019 to 2021 and has been declining ever since.

Food & Beverage Sales have remained steady since 2019 with a small spike in 2022. The sponsorship revenue has begun to increase in the last two years almost doubling from what it was in 2019.

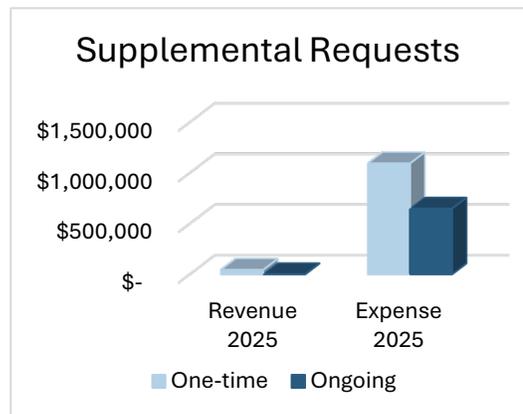


**Current Outlook**

Current revenue projections show an anticipated total of \$336.6 million for 2025. This is \$16.6 million above current budget. This is primarily due to property tax, specific ownership tax, and interest on investments. These three alone make up \$14.9 million of this difference. With the additional revenue seen in 2025 from 1A revenue receipts are trending higher than the three-year average.

Expenditures are projected at \$277.4 million for 2025. This is \$7.8 million under budget with \$1.9 million in salaries and benefits due to vacancy savings. The majority of other savings are seen in the Services & Other category. This is across all departments with larger items being funding for the SAP-Benefit Focus project and the money allocated for the District Attorney’s Office transition. There are also some projects that are not yet complete that will need to be reappropriated like the Fiber Project.

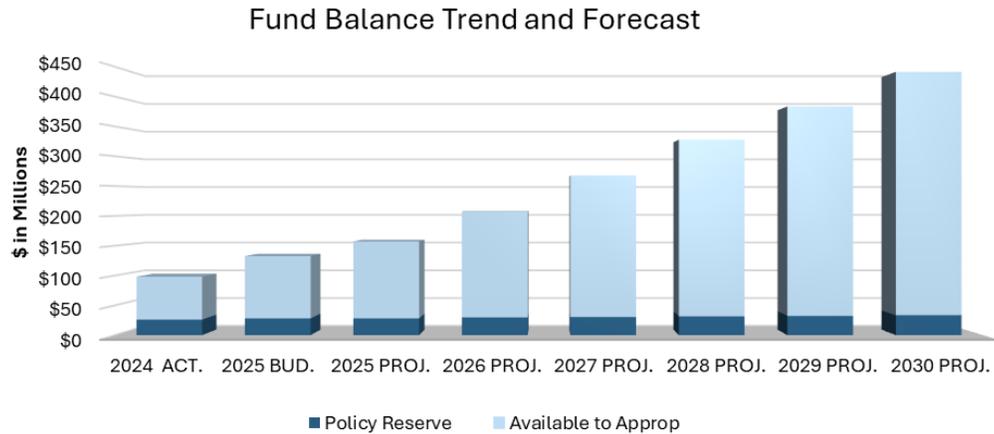
There are 11 supplemental requests for the 2<sup>nd</sup> quarter review with an impact of \$1.7 million in expenditures with \$650,000 ongoing. There is one request for FTE, an increase of 1.00 FTE in the District Attorney’s Office for a Victim Specialist for \$37,000 for the remainder of the year. Some of the other requests include Information Technology with an increase of \$1.3 million for the new property and taxation system annual fees and the annual fee to run Aumentum for 3 more years. Public Health is also requesting to retain a position that the grant funding has been cut for. This would be an additional allocation from the General Fund of \$81,534 for 2025.



**Forecast**

Property tax revenue growth is no longer limited by TABOR and is projected to increase by \$24.3 million over the forecast period. There is a projected decrease for 2026 due to a change in assessment rates and a reduction in property values but then is expected to grow on average 4%.

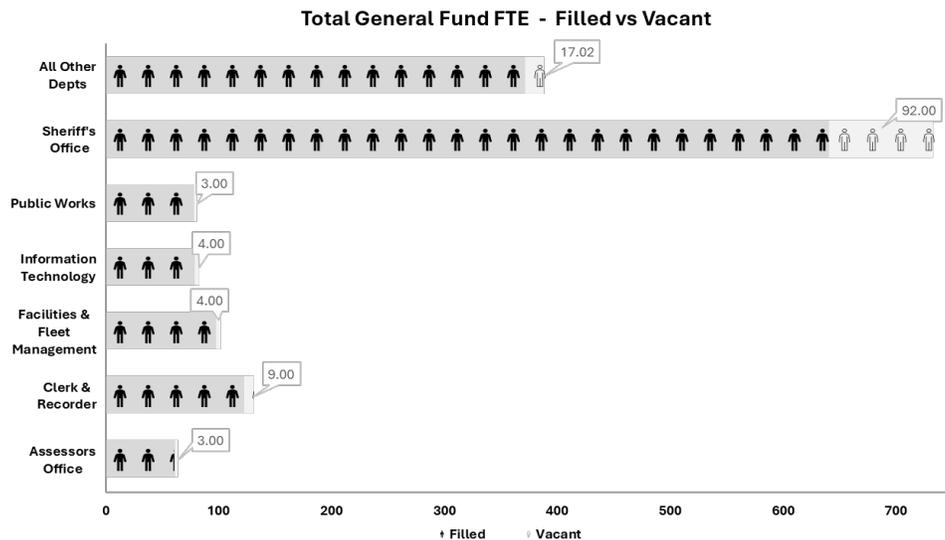
Overall General Fund revenues are projected to grow an average of 2.5% through the forecast period. Expenditures are projected to increase up to \$304.1 million by 2030. This growth is driven by salary & benefit costs and the anticipated increase in election costs every other year. As previously discussed all other expenditures are held flat.



The fund balance is projected to increase from \$97.9 million at the start of 2025 to \$439.8 million by the end of 2030 as shown in the chart above. Not included in these numbers are any expected increases for Capital Expenditure Fund including the annual transfer or any of the anticipated use of additional funds from 1A. These items will be considered during the 2026 budget process and will have a major impact on the future fund balance.

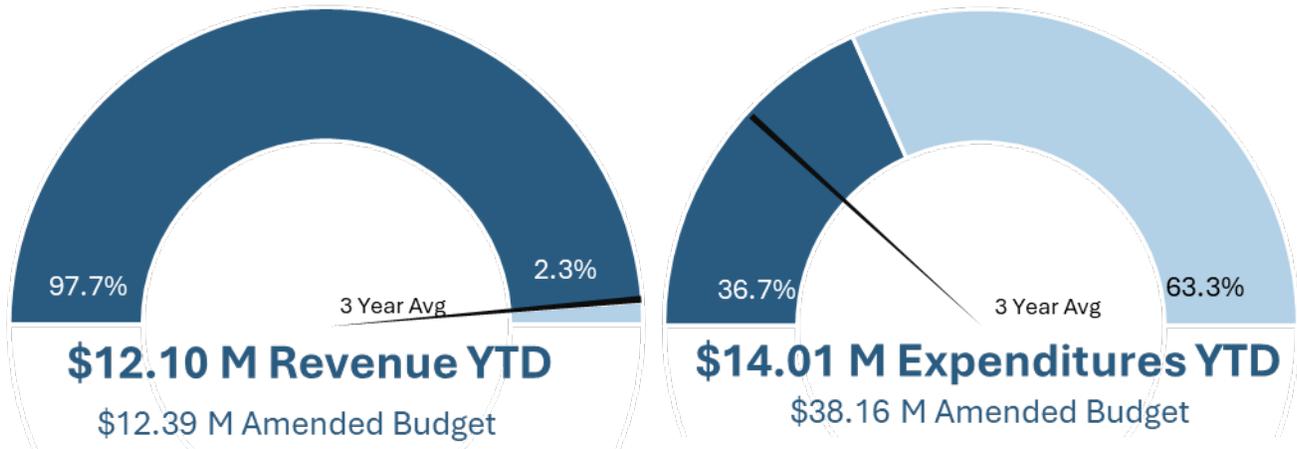
### Staffing

There is a total of 1,610.37 FTE in the General Fund. At the end of the second quarter there were a total of 132.20 FTE vacant, of which 92.00 of the vacancies are located in the Sheriff's Office and 40.02 are in all other departments and offices.



<b>General Fund Projection</b>									
<b>(Dollars in Millions)</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amend.</b>	<b>Project.</b>	<b>Forecast</b>				
	<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
<b>Revenue</b>									
Taxes	151.8	219.6	219.6	228.0	218.2	232.1	241.6	243.4	254.1
Licenses & Permits	8.5	8.4	8.4	8.3	8.4	8.4	8.3	8.3	8.2
Intergovernmental	52.9	42.7	45.0	45.1	45.3	46.1	46.9	47.7	48.6
Charges for Services	31.4	30.0	30.1	32.0	31.4	32.0	33.4	33.0	34.5
Fines & Forfeits	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Investment Earnings & Contrib.	17.7	8.1	8.1	14.6	7.1	7.1	7.1	7.1	7.1
Interfund Revenues & Rent	3.6	3.6	3.6	3.4	3.6	3.6	3.6	3.6	3.6
Transfers In	12.2	-	-	-	-	-	-	-	-
Other Financing Sources	5.5	5.2	5.2	5.2	5.8	5.8	5.8	5.8	5.8
<b>Total Revenue</b>	<b>283.7</b>	<b>317.6</b>	<b>320.0</b>	<b>336.7</b>	<b>319.8</b>	<b>335.1</b>	<b>346.8</b>	<b>349.0</b>	<b>361.9</b>
<b>Expenditures</b>									
Salaries	128.9	148.2	150.3	150.4	155.1	158.9	166.7	172.6	180.6
Employee Benefits	34.7	41.6	42.0	39.9	43.0	45.0	47.0	49.0	51.2
Supplies	8.2	9.2	9.1	8.3	9.6	9.2	9.4	9.1	9.5
Services & Other	69.9	51.0	62.1	57.3	51.2	50.9	52.9	51.6	51.8
Community Programs	0.3	0.1	1.8	1.5	0.1	0.1	0.1	0.1	0.1
Capital Outlay	0.3	0.0	0.9	0.7	0.0	0.0	0.0	0.0	0.0
Central Services	3.0	3.3	3.3	3.4	3.3	3.4	3.5	3.5	3.6
Transfers Out	18.9	12.7	15.9	15.9	7.2	7.2	7.2	7.2	7.2
Other Uses/Miscellaneous	0.0	-	-	0.0	-	-	-	-	-
<b>Total Expenditures</b>	<b>264.3</b>	<b>266.2</b>	<b>285.3</b>	<b>277.4</b>	<b>269.5</b>	<b>274.7</b>	<b>286.8</b>	<b>293.1</b>	<b>304.1</b>
<b>Net of Revenue/Expenditures</b>	<b>19.4</b>	<b>51.4</b>	<b>34.7</b>	<b>59.2</b>	<b>50.3</b>	<b>60.4</b>	<b>60.0</b>	<b>55.9</b>	<b>57.9</b>
<b>Adjustments to Revenue</b>	-	-	-	(0.1)	-	-	-	-	-
<b>Adjustments to Expenditures</b>									
Budget Packages/Supplementals*	-	-	-	1.7	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Adjustments to Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Revenue/Expenditures</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>Cumulative Balance</b>									
<b>Beginning Funds Available</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 Funds Available</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>62.2</b>	<b>62.2</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>2.1</b>	<b>8.1</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>

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



**Current Outlook**

The Capital Expenditure Fund projects \$12.5 million in revenue by year-end. This revenue consists of \$6.4 million from property tax accounts and specific ownership tax and a transfer of \$6,138,263 from the General Fund. The adopted budget included \$1,078,957 use of fund balance. After the reappropriation public hearing unfinished projects from the prior year were appropriated in 2025 bringing the total expenditure budget up to \$38.2 million with an updated \$25.8 million budgeted use of fund balance.

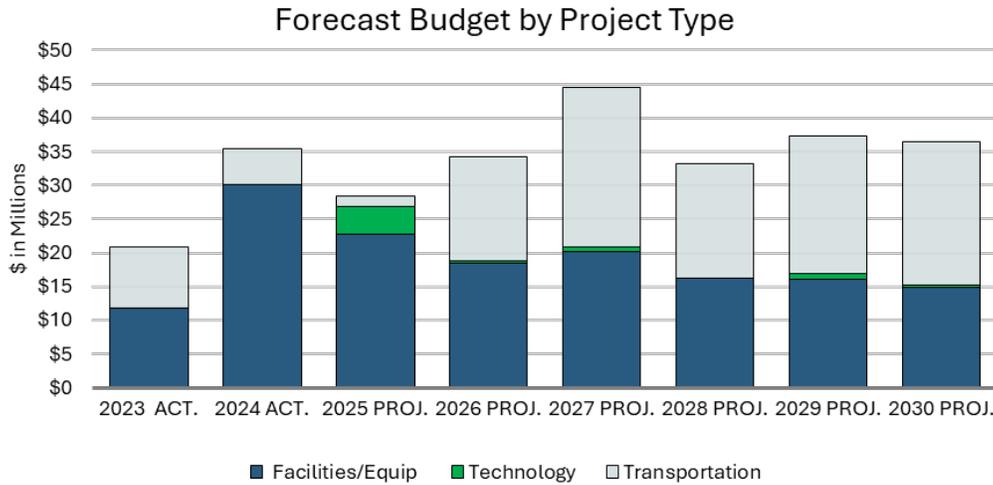
Expenditures are projected to reach \$28.4 million by year-end. There are currently twenty-six budgeted projects, of which twenty of them were from prior years yet to be completed. Of the twenty-six capital projects currently underway, two are significantly larger in scope. The Detention Medical Expansion project has a budget of \$13.3 million with \$12.5 million projected to be spent by year-end. The Courthouse II courtroom buildout and third-floor courtroom project has a budget of \$6.2 million with \$4.1 million projected to be spent by year-end. The unspent funds will then be reappropriated to the 2026 budget for the completion of these projects as well as many others. The projected reappropriation amount of \$7.5 million is included in the 2026 forecast period.

There are no supplemental requests for the second quarter budget review.

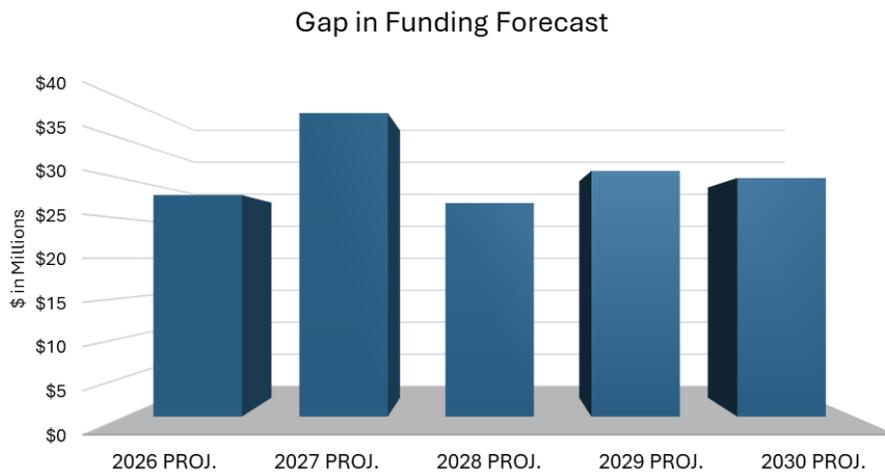
**Forecast**

The Capital Expenditure Fund receives its revenue primarily from property tax and specific ownership tax. These revenue sources are insufficient to fund requested capital projects for the forecast period of 2026 through 2030. The County addresses this funding gap through transfers from the General Fund's unallocated fund balance. The current financial forecast only accounts for tax revenue and does not include potential future transfers. Expenditure projections for this period are based on the recently updated 5-year Capital Improvement Plan (CIP). The CIP Committee follows a biennial budget approach, conducting comprehensive rebuilds of the five-year plan only during even-year budget cycles. For the upcoming 2026 budget, the Committee will update the plan and establish the new 2026-2030 five-year framework. Projections for 2029 and 2030 represent an

average of annual project expenditures from previous years. Capital improvement projects throughout this forecast period are organized into three main categories, each with distinct scoring criteria: Facilities/Equipment, Technology, and Transportation. While transportation projects are initially budgeted within the Capital Expenditure Fund, the allocated funds are subsequently transferred to the Infrastructure Fund for implementation. These transportation projects are included in both the forecast calculations and funding gap analysis for the entire 2026-2030 period.



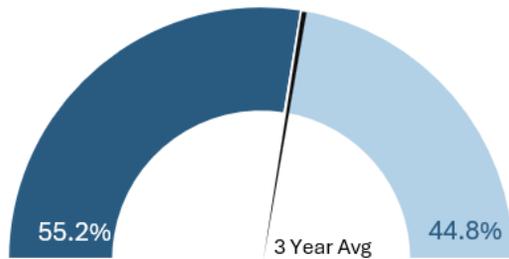
Based on these forecasts, the chart below shows the current projected gap in funding for the forecasted years. These charts do not show any updates that may be made as part of the 2026 budget process.



The Capital Expenditure Fund has an estimated beginning fund balance of \$26.1 million for the 2025 budget year. This balance consists of two components: unfinished projects that carry forward through reappropriation to the following year, and surplus funds from projects completed under budget. These surplus funds remain available for appropriation to address any unexpected expenditures that may emerge during the budget year.

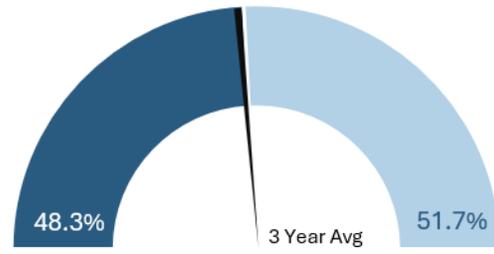
**Capital Expenditure Fund Projection**

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
					2024	2025	2025	2025	2026
<b>Revenue</b>									
Taxes	6.2	6.3	6.3	6.4	6.3	6.2	6.3	6.3	6.3
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	8.3	3.0	6.1	6.1	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-
<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>
<b>Expenditures</b>									
Salaries	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Other	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	30.1	8.9	36.7	26.9	18.7	20.9	16.2	17.0	15.3
Central Services	-	-	-	-	-	-	-	-	-
Transfers Out	5.4	1.4	1.4	1.4	15.4	23.6	17.0	20.2	21.0
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>35.5</b>	<b>10.3</b>	<b>38.2</b>	<b>28.4</b>	<b>34.2</b>	<b>44.6</b>	<b>33.2</b>	<b>37.3</b>	<b>36.4</b>
<b>Net of Revenue/Expenditures</b>	<b>(21.0)</b>	<b>(1.1)</b>	<b>(25.8)</b>	<b>(15.9)</b>	<b>(28.0)</b>	<b>(38.3)</b>	<b>(27.0)</b>	<b>(31.0)</b>	<b>(30.1)</b>
<b>Adjustments to Revenue</b>	-	-	-	-	-	-	-	-	-
<b>Adjustments to Expenditures</b>									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	7.5	-	-	-	-
Capital Funding Gap	-	-	-	-	(28.0)	(38.3)	(27.0)	(31.0)	(30.1)
<b>Total Adjustments to Expenditures</b>	-	-	-	-	<b>(20.5)</b>	<b>(38.3)</b>	<b>(27.0)</b>	<b>(31.0)</b>	<b>(30.1)</b>
<b>Total Net Revenue/Expenditures</b>	<b>(21.0)</b>	<b>(1.1)</b>	<b>(25.8)</b>	<b>(15.9)</b>	<b>(7.5)</b>	-	-	-	-
<b>Cumulative Balance</b>									
<b>Beginning Funds Available</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 Funds Available</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 Available for Appropriation</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>



**\$50.05 M Revenue YTD**

\$90.70 M Amended Budget



**\$45.58 M Expenditures YTD**

\$94.27 M Amended Budget

### Current Outlook

The County revenue in 2025 is projected to be \$93.4 million, which is \$2.7 million more than the \$90.7 million budget. The increase seen in the Intergovernmental Revenue category directly relates to an increase in higher reimbursement due to an increase in salary and benefits and Community Programs trending higher. The increase seen in program expenditures for the Child Welfare and the Child care Assistance Program block allocations corresponds to the increase to revenue with the costs being reimbursed.

Expenditures are projected to be \$96.0 million for 2025, \$1.7 million more than the budget of \$94.3 million. The Salaries category is expected to be over budget by \$1.2 million due to both salaries and overtime. The overtime overage is related to meeting the need to comply with mandated deadlines while position vacancies exist. As a result of the State's budget balancing efforts, they are passing along costs like application verification for the Supplemental Nutrition Assistance Program (SNAP). These costs are now strictly the County's to assume and contribute to the Services and Other category \$268,000 over budget projection. The fund is projected to spend its full allocation this year.

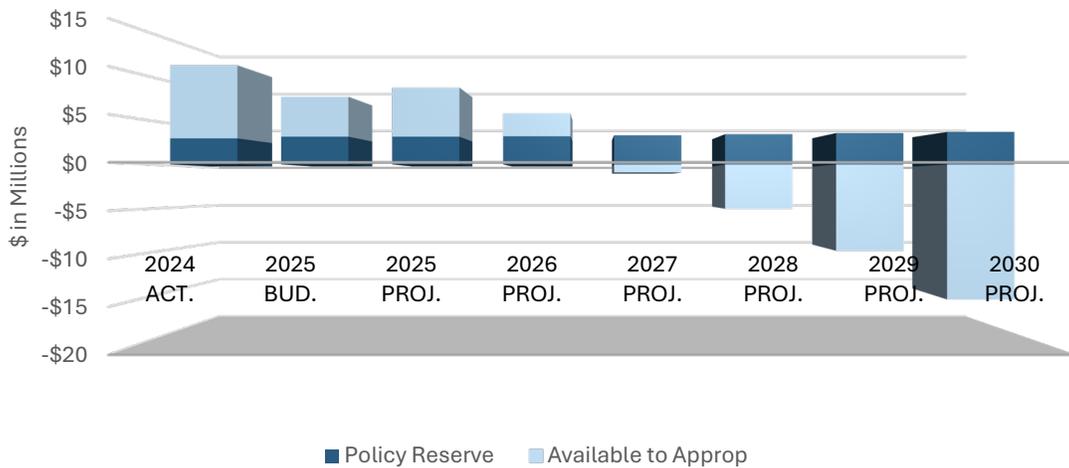
The revenue and expenditure projections both include \$559,000 for the County to be the fiscal agent of the Alternative to Detention program for youth for the remaining months in 2025 that is included in a supplemental. The estimated annual amount is \$1,118,803 and the financial impact is cost-neutral as the County will be reimbursed 100 percent by the State. There is also a supplemental to recognize and appropriate \$1.4M for the 2025 impact from the \$2.8 million increase to the administration allocation from state fiscal year 2025-2026.

### Forecast

The revenue and corresponding expenditures are dependent on decisions made at the state and federal level regarding social service programs making it difficult to project out five years for this fund. Property tax revenue for the Social Services Fund is currently projected in line with the TABOR growth trend as it was prior to the passing of ballot measure 1A. Payroll expense assumptions match the General Fund assumptions. The projections in the forecast period are based on prior year trends for allocations and reimbursements from the state. The Community Programs expenditure category assumption is increased at 2 percent to account for anticipated increases while all other expenditure assumptions are not increased.

For 2025, there is an anticipated \$1.1 million use of the fund balance bringing the ending fund balance to \$10.1 million. The projected use of fund balance in 2025 decreased from \$3.7 million at the first quarter of 2025 to \$1.1 million due to cost cutting changes by the department and an increase to the administrative allocation for state fiscal year 2025-2026. The use of fund balance each year continues through the forecast period as expenses grow faster than revenues. The projections show that the fund balance drops below the Board policy reserve in 2028. The forecast years' projections are driven by the allocations granted from the state and may change each year. Adjustments to expenditures within the Human Services Department would be made as the allocations are known so the forecasted fund balance trend would not materialize.

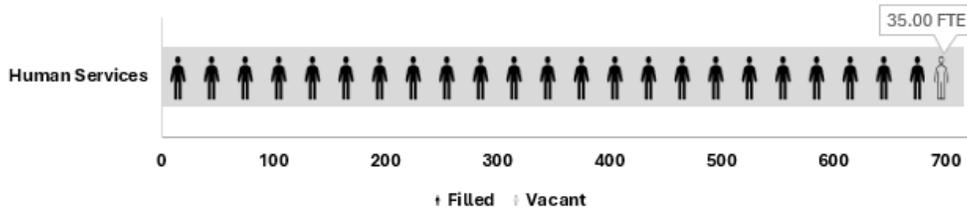
Fund Balance Trend and Forecast



**Staffing**

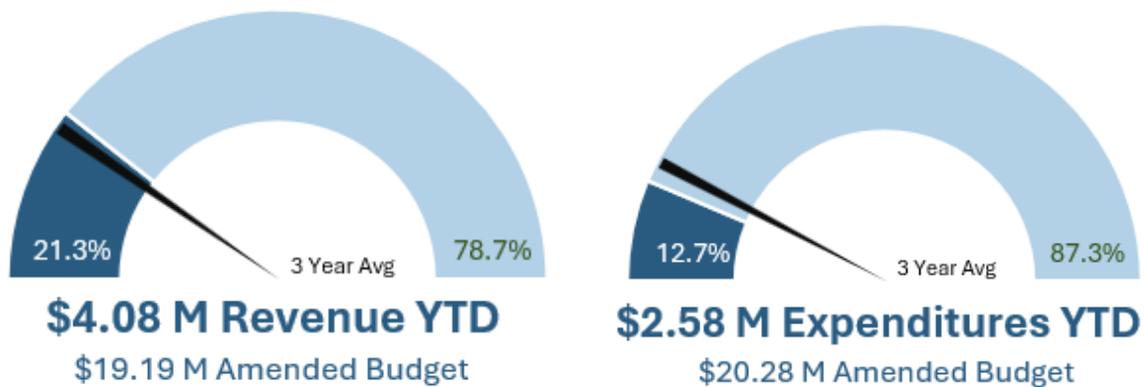
There is a total of 716.00 FTE in the Social Services Fund. At the end of the second quarter there were a total of 35 FTE vacant.

Total Social Services Fund FTE - Filled vs Vacant



**Social Services Fund Projection**

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
<b>Revenue</b>									
Taxes	20.9	21.7	21.7	22.3	22.6	23.7	24.6	25.5	26.5
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	66.3	66.9	67.9	69.4	68.9	70.9	73.1	75.3	77.5
Charges for Services	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	-	-	0.1	0.1	-	-	-	-	-
Other Financing Sources	2.2	1.1	1.1	1.7	1.1	1.1	1.1	1.1	1.1
<b>Total Revenue</b>	<b>89.5</b>	<b>89.7</b>	<b>90.7</b>	<b>93.4</b>	<b>92.6</b>	<b>95.7</b>	<b>98.8</b>	<b>101.9</b>	<b>105.1</b>
<b>Expenditures</b>									
Salaries	50.2	51.8	52.4	53.6	54.1	56.5	59.0	61.6	64.4
Employee Benefits	13.6	14.5	14.7	14.8	15.1	15.8	16.6	17.3	18.1
Supplies	0.2	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3
Services & Other	5.4	5.5	5.6	5.9	5.5	5.5	5.5	5.5	5.5
Community Programs	17.1	19.9	19.9	20.1	20.3	20.7	21.2	21.6	22.0
Capital Outlay	1.7	0.1	1.1	1.1	-	-	-	-	-
Central Services	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Transfers Out	0.0	0.1	0.1	0.1	-	-	-	-	-
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
<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 of Revenue/Expenditures</b>	<b>1.0</b>	<b>(2.8)</b>	<b>(3.6)</b>	<b>(2.5)</b>	<b>(2.9)</b>	<b>(3.4)</b>	<b>(4.0)</b>	<b>(4.6)</b>	<b>(5.4)</b>
<b>Adjustments to Revenue</b>	-	-	1.4	1.4	-	-	-	-	-
<b>Adjustments to Expenditures</b>									
Budget Packages/Supplementals	-	-	1.4	-	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Adjustments to Expenditures</b>	-	-	-	-	-	-	-	-	-
<b>Total Net Revenue/Expenditures</b>	<b>1.0</b>	<b>(2.8)</b>	<b>(3.6)</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>Cumulative Balance</b>									
<b>Beginning Funds Available</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 Funds Available</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 Available for Appropriation</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>



### Current Outlook

Revenue for 2025 is projected to come in at \$20.0 million. The main source of revenue comes from the HUTF funds received from the State. The average increase to HUTF since 2021 has been only 0.1%. The 2024 actuals saw an increase of 7% and for 2025 it is projected to have growth of 6.7% with revenue of \$10.88 million.

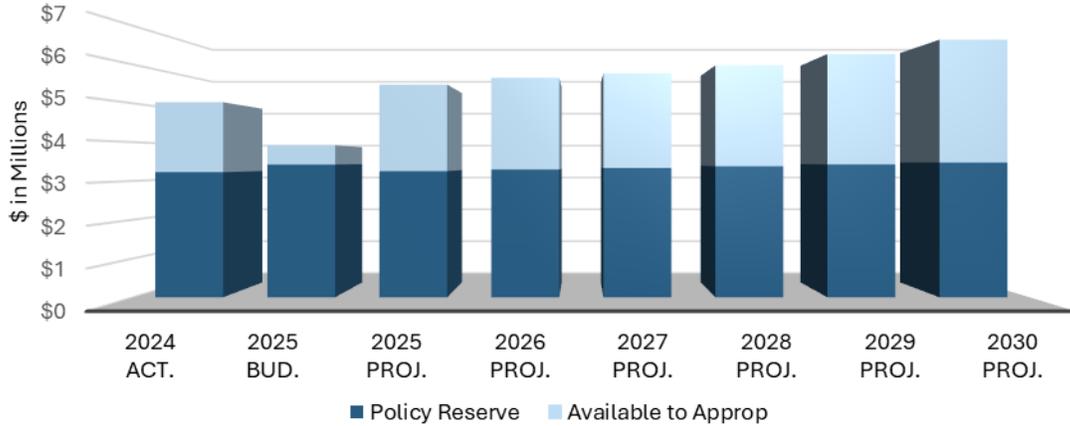
Expenditures are projected at \$19.5 million for 2025. Overall, expenditures are anticipated to be \$1.0 million under budget across several categories. There are several vacancies resulting in anticipated savings of approximately \$367,000. IG rents are projected to be \$327,000 below budget as some pieces of equipment are coming in at later dates than originally planned due to production and ordering delays.

### Forecast

Road & Bridge Fund revenue is projected to grow at a steady pace through the forecast period. While the HUTF revenue saw a return to higher levels during SFY2024, the State is projecting much smaller growth levels for the future. Growth has decreased to projections from 3.0% to 3.5% through the forecast period. This significantly lowers prior projections made at the end of 2024.

For the forecast period the expenditures are held flat outside of the salary and benefit assumptions. Due to inflation the pavement and infrastructure maintenance costs are continuing to increase for prices for labor, equipment, and materials. Inflation is also affecting the prices of equipment that needs to be replaced. The annual gap amount needed for the replacement of equipment is not included in the forecast but has been around \$382,000 on average. Due to the funding restrictions over recent years the list of equipment that needs to be replaced continues to grow so this cost will only increase.

### Fund Balance Trend and Forecast

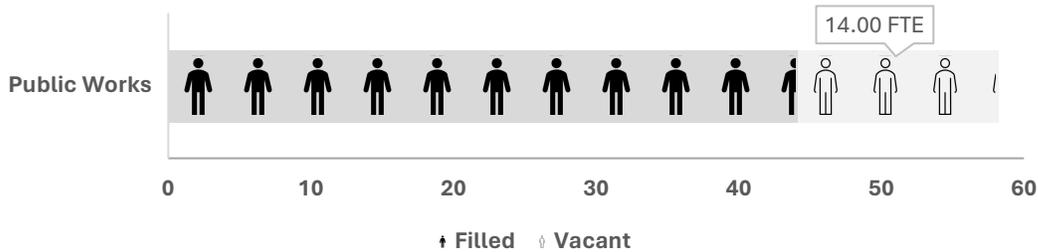


As shown in the chart above, the fund balance is budgeted just above the policy reserve and begins to grow throughout the forecast period. However, this does not include any additional pavement maintenance costs or equipment purchases that are requested during the annual budget process. It is unlikely that the fund would grow at this rate given the backlog of maintenance and asset replacements.

### Staffing

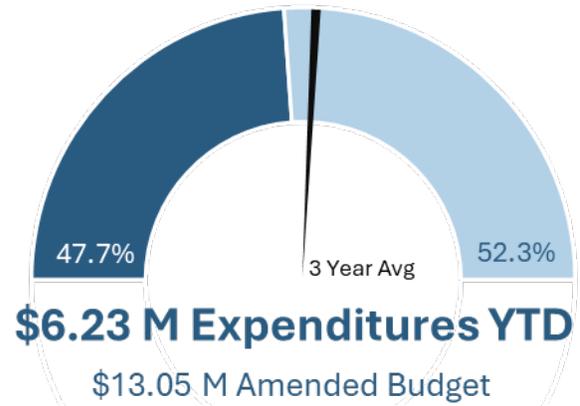
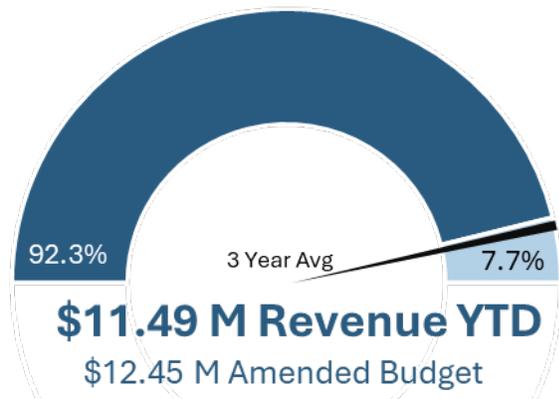
There are a total of 58.00 FTE in the Road & Bridge Fund. At the end of the second quarter there were a total of 14.00 FTE vacant. The majority of these positions continue to be Road Maintenance Technicians.

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



**Road & Bridge Fund**

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
<b>Revenue</b>									
Taxes	8.4	8.4	8.4	8.7	8.4	8.4	8.4	8.4	8.5
Licenses & Permits	0.4	0.3	0.3	0.4	0.3	0.4	0.4	0.4	0.4
Intergovernmental	10.2	10.4	10.6	10.9	10.9	11.3	11.7	12.0	12.4
Charges for Services	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	0.5	-	-	-	-	-	-	-	-
Other Financing Sources	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1
<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>
<b>Expenditures</b>									
Salaries	3.7	4.2	4.2	3.9	4.4	4.6	4.8	5.0	5.3
Employee Benefits	1.1	1.3	1.3	1.2	1.3	1.4	1.4	1.5	1.6
Supplies	4.7	4.9	4.9	4.8	4.9	4.9	4.9	4.9	4.9
Services & Other	6.8	6.1	6.8	6.6	6.1	6.1	6.1	6.1	6.1
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Central Services	2.5	3.1	3.1	2.7	3.1	3.1	3.1	3.1	3.1
Transfers Out	0.5	0.3	0.3	0.3	-	-	-	-	-
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
<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 of Revenue/Expenditures</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>Adjustments to Revenue</b>	-	-	-	-	-	-	-	-	-
<b>Adjustments to Expenditures</b>									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Adjustments to Expenditures</b>	-	-	-	-	-	-	-	-	-
<b>Total Net Revenue/Expenditures</b>	<b>0.3</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>Cumulative Balance</b>									
<b>Beginning Funds Available</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 Funds Available</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 Available for Appropriation</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>



**Current Outlook**

The ALEA Fund has revenues projected to be about \$482,000 above the amended budget. Current projections indicate revenues will reach \$12.9 million. This increase is primarily driven by property tax collections, which account for most of the fund revenue at \$11.4 million. The stronger-than-expected property tax performance stems from assessment valuations that exceeded initial estimates during the budget development process. Refunds on delinquent property tax and interest are higher this year due to increased volume and dollar amounts of tax abatements from successful property tax appeals. Specific Ownership Tax collections are trending lower than budget and are forecasted at \$639,954 by year-end.

On the expenditure side, the Fund is projected to be \$12.6 million expended by year-end. Which is \$481,083 below budget. Personnel costs, which represent the largest budget category, are showing mixed results. While there are savings of over \$600,000 from unfilled positions, this is being offset by overtime expenditures that are running \$627,754 above budgeted levels. Benefits are running lower than budgeted levels. The net effect across salary and benefit categories is projected to be \$81,214 below budget by year-end. In other categories, there are also savings. Current projections indicate a savings of just under \$180,000 in the categories for Supplies and Services & Other. The other area expected to be below budget by year-end is in the Central Services category. This isn't so much of a savings but a deferment. Once the vehicles ordered are received, IG Rents will start being paid.

There is one supplemental to increase the budget by nearly \$45,000 for the remainder of 2025 and increase the headcount by 0.50 FTE for a Parking Enforcement Deputy.

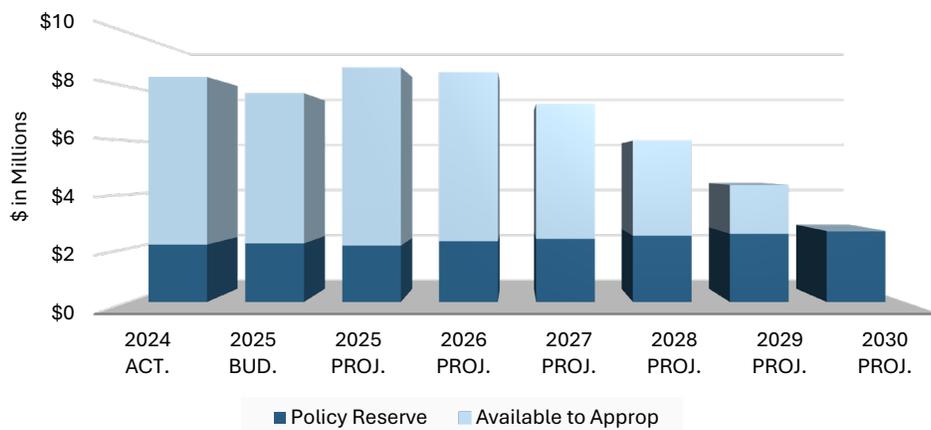
**Forecast**

In the forecasted years, property tax collections for 2026 are expected to increase by approximately \$400,000 from the 2025 year-end projections. This projection will be updated when the preliminary certification letter is received in late August. The residential assessment rate will drop from 6.70% for 2025 collections to 6.25% for collections in 2026. Changes to taxable value and reductions in the residential assessment rate have significantly impacted the Fund that operates with a fixed mill levy, where property tax is the largest revenue source. These forecasts reflect only existing tax and

property value legislation, not potential future policy changes.

In the forecast, expenditures are projected to increase from \$13.6 million to \$15.8 million. Most of this increase is attributed to projected growth in salaries and benefits, which constitute approximately 85 percent of the total budget. Throughout the forecast period, expenditures are expected to grow more than revenue growth with an average drawdown of fund balance of about \$1.5 million after 2026. Property tax collections are currently forecast to see a total increase of about 11% over the forecast period, and this will be firmed up when we get updated information from the Assessor’s Office. The forecast does not include estimates for budget requests beyond anticipated salary and benefit increases, and a one-time replacement of ruggedized laptops planned for 2028.

**Fund Balance Trend and Forecast**



The chart above shows the fund balance and the policy reserve for each year. The downward trend in the total fund balance, which was \$8.4 million at the end of 2024, steadily decreases to \$2.6 million by year-end 2030. Changes in property taxes or economic conditions could significantly affect the Fund throughout the forecast period.

**Staffing**

There is a total of 80.5 FTE in the ALEA Fund. At the end of the second quarter of 2025, there were 13.00 vacant positions.

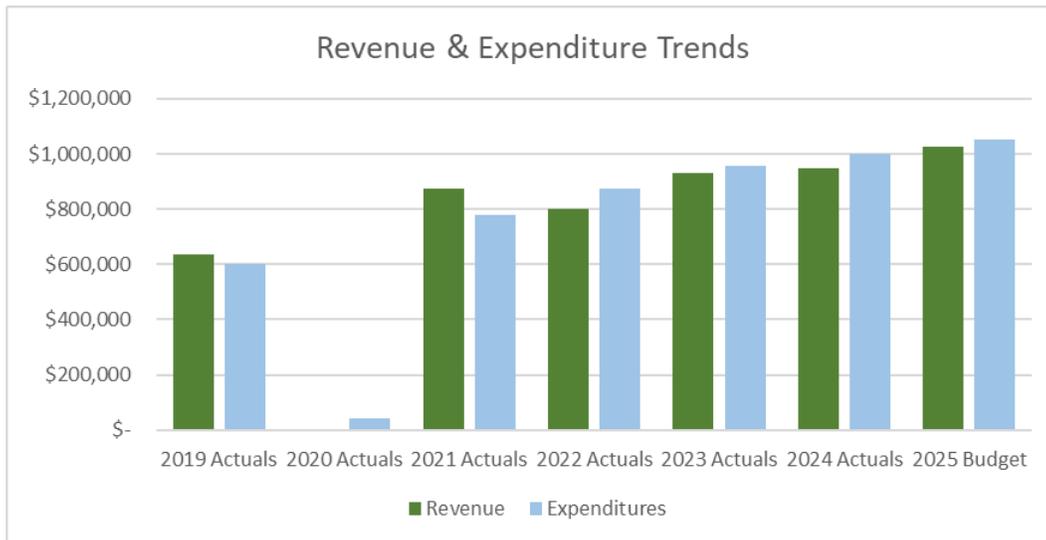
**Total ALEA Fund FTE - Filled vs Vacant**



**Arapahoe Law Enforcement Authority Fund**

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
<b>Revenue</b>									
Taxes	12.2	11.5	11.5	11.8	12.2	11.9	12.4	12.5	13.0
Licenses & Permits	(0.0)	-	-	-	-	-	-	-	-
Intergovernmental	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Charges for Services	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7
Fines & Forfeits	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1
Investment Earnings & Contrib.	0.5	0.1	0.1	0.4	0.4	0.2	0.2	0.2	0.2
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Other Financing Sources	0.0	-	-	-	-	-	-	-	-
<b>Total Revenue</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>
<b>Expenditures</b>									
Salaries	8.3	8.6	8.6	8.7	9.0	9.4	9.8	10.2	10.7
Employee Benefits	2.2	2.4	2.4	2.2	2.5	2.6	2.8	2.9	3.0
Supplies	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.5	0.5
Services & Other	0.5	0.5	0.5	0.4	0.5	0.4	0.6	0.4	0.4
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Central Services	0.8	1.1	1.1	0.9	1.1	1.1	1.1	1.1	1.1
Transfers Out	0.6	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</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 of Revenue/Expenditures</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>Adjustments to Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Adjustments to Expenditures</b>									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Adjustments to Expenditures</b>	-	-	-	-	-	-	-	-	-
<b>Total Net Revenue/Expenditures</b>	<b>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>Cumulative Balance</b>									
<b>Beginning Funds Available</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 Funds Available</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>
Policy Reserve	(2.1)	(2.2)	(2.2)	(2.1)	(2.3)	(2.3)	(2.5)	(2.5)	(2.6)
<b>Funds Available for Appropriation</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>

The Fair Fund accounts for the financial aspects of managing the annual Arapahoe County Fair. The revenue is from Fair activities such as ticket sales, concession sales, and sponsorships. The goal of this fund is to only spend what it brings in through fair activities.



The 2019 and 2021 County Fair saw an addition to fund balance. There was a spike in revenue in 2021 after record breaking attendance and the Fair being cancelled in 2020 due to the COVID-19 pandemic. Since 2021 there has been a continued use of fund balance depleting it from a beginning fund balance in 2022 of \$178,577 to \$23,114 to start 2025.

Current projections earlier in the year indicated that the expenditures were going to be higher than the remaining fund balance leading to a supplemental during the Q1 Budget Review of \$101,656 transferred to the Fair Fund from the Open Spaces Sales Tax Fund Venue Rental funds. In recent years the cost of rental equipment, contract services, stage and general entertainment, and carnival costs have continued to increase without seeing the same increase in revenue. As discussed earlier, ticket sales are declining so the revenue is not keeping pace with the expenses.

During the 1A study sessions the Open Spaces department discussed the potential request for a one-time transfer from the General Fund to assist with these increases while they continue to look for a long-term solution. A one-time transfer has not been done since 2013 when the Board approved an \$80,000 transfer to backfill a revenue shortfall.



<b>2nd Quarter Budget Review</b>			
<b>Summary of Proposed Budget Adjustments</b>			
<b>Fund</b>	<b>Revenue Amount</b>	<b>Expense Amount</b>	<b>FTEs</b>
<b>2025</b>			
<b>DISCUSSION NEEDED</b>			
General Fund	\$ (87,000)	\$ 1,685,946	1.00
ALEA Fund	\$ -	\$ 44,935	0.50
Central Services Fund	75,058	212,796	-
Public Health Fund	81,534	-	-
<b>TOTAL Discussion Needed</b>	<b>\$ 69,592</b>	<b>\$ 1,943,677</b>	<b>1.50</b>
<b>NEW REVENUE/BUDGET CLEANUP</b>			
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>

**Discussion Needed****A. General Fund: Administrative Services, \$300,000**

- Appropriate \$300,000 for the Rental Assistance program funding to continue through the fourth quarter.

**B. 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.
  - i. Annual impact of \$163,067 for this position.

**C. 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.

- D. 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.
  - Annual impact of \$90,900 for this position.
- E. General Fund: Information Technology, \$1,250,000**
- Appropriate \$500,000 ongoing for the annual subscription for the property and taxation system and \$750,000 one-time (\$250,000 annually for 3 years) for the Aumentum program to run side by side.
- F. 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.
- G. 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.
  - Annual impact of \$105,365 for this position.
- H. General Fund: Sheriff's Office, \$15,484 (Transfer)**
- Transfer \$15,484 to the Central Services Fund to purchase a trailer for Special Ops.
- I. Central Services: Sheriff's Office, \$85,399**
- Appropriate \$85,399 to replace a vehicle that was totaled in Spring 2025.
- J. General Fund: Sheriff's Office, \$20,000 (Transfer)**
- Transfer \$20,000 from the General Fund and recognize and appropriate the same in Central Services Fund for the upfitting of four vehicles that were not part of the original request.
- K. 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.
- L. Central Services: Sheriff's Office, \$45,040**
- Appropriate \$45,040 for the replacement of a 3D laser scanner.
- M. 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.
- N. 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.

**O. 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.

**P. 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.

**New Revenue/Budget Cleanup**

**Q. General Fund: Public Works & Development, \$19,810**

- Recognize and appropriate \$19,810 for the second quarter reimbursement from Open Spaces for project management.

**R. 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.

**S. 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.

**T. 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

**U. 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.

**V. 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.

- iv. \$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.

**W. Forfeiture Fund: Sheriff's Office, \$62,766**

- Recognize and appropriate \$62,766 for various forfeiture revenue.
  - i. \$2,526 from State forfeiture cases
  - ii. \$60,240 from several DEA cases

**X. 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.

**Y. 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.

**Z. 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.

**AA. Infrastructure Fund: Public Works & Development, \$939,299**

- Recognize and appropriate \$939,299 in impact fees.
  - i. \$207,913 in Rural Transportation Improvement Fees
  - ii. \$3,237 in Regional Transportation Improvement Fees
  - iii. \$728,149 in Oil & Gas Impact Fees

**BB. Infrastructure Fund: Public Works & Development, \$5,862,706**

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

**CC. 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.

**DD. Self-Insurance Liability Fund: County Attorney, \$106,538**

- Recognize and appropriate \$106,538 for reimbursement funds received from the insurance carrier on a claim.

**Summary of Budget Amendment Requests**

Code	Department	Revenue Amount	Expense Amount	FTEs	Description	One Time
<b>2025</b>						
<b>DISCUSSION NEEDED</b>						
<b>General Fund</b>						
A	Administrative Services	-	300,000	-	Increase for CDHHS Rental Assistance Program funding to continue through Q4	x
B	Administrative Services	-	81,534	-	Allocate additional funds to Public Health to retain a position	
C	Community Resources	(87,000)	(86,151)	-	Adjustment for the Centennial Homeless Coordinator and contract updates for Tri-Cities	
D	District Attorney	-	37,000	1.00	Additional 1.00 FTE for a Victim Specialist for the Diversion Counseling Program	
E	Information Technology	-	1,250,000	-	Increase for aumentum contract for 3 years and annual subscription for new system (\$750k one-time carry forward to cover 3 yrs of Aumentum)	
F	Public Works & Development	-	57,310	-	One-time and ongoing costs to implement the new Short-term Rentals program	
G	Sheriff's Office	-	13,694	-	Additional 0.50 FTE for a Parking Enforcement Deputy	
H	Sheriff's Office	-	-	-	Transfer \$15,484 to Central Services to purchase trailer for Special Ops	x
J	Sheriff's Office	-	-	-	Transfer \$20,000 to Central Services for upfitting of four patrol vehicles	x
K	Sheriff's Office	-	32,559	-	Transfer from unappropriated fund balance for increased cost of upfitting of three vehicles	
M	Sheriff's Office	-	-	-	Transfer \$14,314 to Central Services for increased cost to upfit two motorcycles	x
	<i>SUBTOTAL General Fund</i>	<i>(87,000)</i>	<i>1,685,946</i>	<i>1.00</i>		
<b>ALEA Fund</b>						
G	Sheriff's Office	-	44,935	0.50	Additional 0.50 FTE for a Parking Enforcement Deputy	
	<i>SUBTOTAL ALEA Fund</i>	<i>-</i>	<i>44,935</i>	<i>0.50</i>		
<b>Central Services Fund</b>						
N	Administrative Services	25,260	-	-	Transfer from Self-Insurance to cover cost of replacing a totaled vehicle	x
H	Sheriff's Office	15,484	15,484	-	Transfer from General Fund to purchase trailer for Special Ops	x
I	Sheriff's Office	-	85,399	-	Appropriate funds to replace a totaled vehicle	x
J	Sheriff's Office	20,000	20,000	-	Recognize and appropriate funds for upfitting of four patrol vehicles	x
K	Sheriff's Office	-	32,559	-	Appropriate funds for increased cost of upfitting of three vehicles that were delayed	x
L	Sheriff's Office	-	45,040	-	Appropriate funds to replace a 3D laser scanner	x
M	Sheriff's Office	14,314	14,314	-	Recognize and appropriate funds for increased cost to upfit two motorcycles	x
	<i>SUBTOTAL Central Services Fund</i>	<i>75,058</i>	<i>212,796</i>	<i>-</i>		
<b>Public Health Fund</b>						
B	Public Health	81,534	-	-	Allocate additional funds to Public Health to retain a position	
	<i>SUBTOTAL Self-Insurance Liability Fund</i>	<i>81,534</i>	<i>-</i>	<i>-</i>		
<b>Self-Insurance Liability Fund</b>						
N	County Attorney	-	-	-	Transfer funds to Central Services to cover cost of totaled vehicle	x
	<i>SUBTOTAL Self-Insurance Liability Fund</i>	<i>-</i>	<i>-</i>	<i>-</i>		
	<b>TOTAL Discussion Needed</b>	<b>\$ 69,592</b>	<b>\$ 1,898,742</b>	<b>1.00</b>		
<b>NEW REVENUE/BUDGET CLEANUP</b>						
<b>General Fund</b>						
Q	Public Works & Development	19,810	19,810	-	Recognize and appropriate funds for the open spaces project reimbursement	x
R	Sheriff's Office	20,000	20,000	-	Recognize and appropriate funds for the Inspection for secure transport	x
S	Sheriff's Office	13,104	13,104	-	Recognize and appropriate funds received from body worn camera services	x
	<i>SUBTOTAL General Fund</i>	<i>52,914</i>	<i>52,914</i>	<i>-</i>		
<b>Social Services Fund</b>						
T	Human Services	559,042	559,042	-	Recognize and appropriate funds to be the fiscal agent for the Alternatives to Dention program	x
U	Human Services	1,415,699	1,415,699	-	Recognize and appropriate additional funds received from the State for the County Administration Allocation	
	<i>SUBTOTAL Social Services Fund</i>	<i>1,974,741</i>	<i>1,974,741</i>	<i>-</i>		
<b>A/D Works! Fund</b>						
V	Community Resources	249,000	249,000	-	Recognize and appropriate funds for the DEDO Good Jobs Grant	x
V	Community Resources	315,000	315,000	-	Recognize and appropriate funds for the CDE AELA Grant	x
V	Community Resources	165,000	165,000	-	Recognize and appropriate funds for the USDOL HVRP Grant	x
V	Community Resources	1,300,000	1,300,000	-	Recognize and appropriate funds for the DRCOG Green Workforce Hubs Grant	x
	<i>SUBTOTAL A/D Works! Fund</i>	<i>2,029,000</i>	<i>2,029,000</i>	<i>-</i>		
<b>Forfeiture Fund</b>						
W	Sheriff's Office	60,240	60,240	-	Recognize and appropriate funds received from several DEA forfeiture cases.	x
W	Sheriff's Office	2,526	2,526	-	Recognize and appropriate funds received from State forfeiture revenue.	x
	<i>SUBTOTAL Forfeiture Fund</i>	<i>62,766</i>	<i>62,766</i>	<i>-</i>		

**Summary of Budget Amendment Requests**

Type	Department	Revenue Amount	Expense Amount	FTEs	Description	One Time
<b>2025</b>						
<b>Grant Fund</b>						
X	Administrative Services	(24,000)	(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.	
Y	Community Resources	115,500	115,500	-	Recognize and appropriate funds received for the CSBG award increase for emergency rent	x
	<i>SUBTOTAL Grant Fund</i>	<i>91,500</i>	<i>91,500</i>	<i>-</i>		
<b>Infrastructure Fund</b>						
Z	Public Works & Development	8,820	8,820	-	Recognize and appropriate funds for the open spaces project reimbursement	x
AA	Public Works & Development	939,299	939,299	-	Recognize and appropriate funds received for Impact Fees	x
BB	Public Works & Development	(144,187)	(144,187)	-	Reduce the revenue and expense to close out the Inverness Dr East Bridge project	x
BB	Public Works & Development	263,955	263,955	-	Recognize and appropriate funds for the Inverness Dr West Bike Path project	x
BB	Public Works & Development	4,120,000	4,120,000	-	Recognize and appropriate funds for the Highline Canal Trail Underpass project	x
BB	Public Works & Development	-	1,622,938	-	Appropriate funds for remainder of the project	x
	<i>SUBTOTAL Infrastructure Fund</i>	<i>5,187,887</i>	<i>6,810,825</i>	<i>-</i>		
<b>Public Health Fund</b>						
CC	Public Health	(496,870)	(496,870)	(8.50)	Reduce revenue and appropriation for Nurse Liaison Program funding decrease	
	<i>SUBTOTAL Public Health Fund</i>	<i>(496,870)</i>	<i>(496,870)</i>	<i>(8.50)</i>		
<b>Self-Insurance Liability Fund</b>						
DD	County Attorney	106,538	106,538	-	Recognize and appropriate reimbursement from insurance carrier	
	<i>SUBTOTAL Self-Insurance Liability Fund</i>	<i>106,538</i>	<i>106,538</i>	<i>-</i>		
<b>TOTAL New Revenue/Budget Cleanup</b>		<b>\$ 9,008,476</b>	<b>\$ 10,631,414</b>	<b>-</b>		