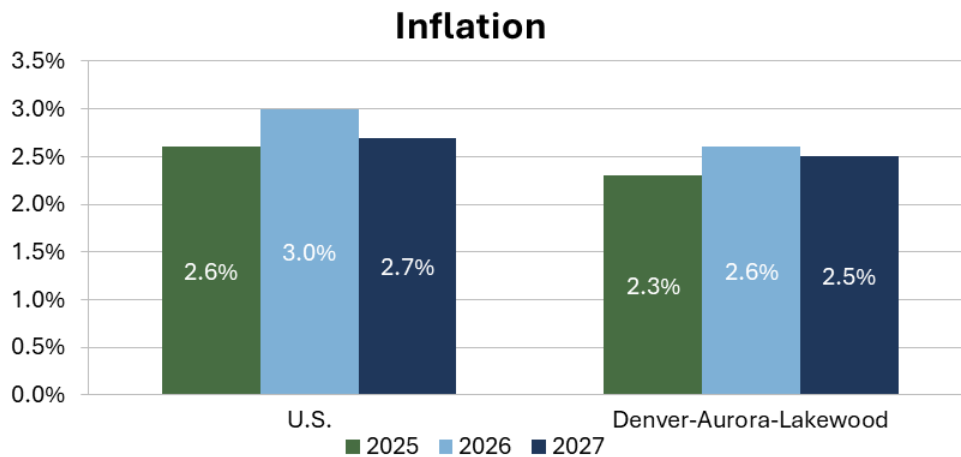


Economic Indicators - March 2026						
Economic Indicator	Area	2024	2025	Forecast		
				2026	2027	2028
Real GDP Growth	National	2.8%	2.1%	2.5%	1.8%	2.0%
Unemployment Rate	National	4.0%	4.3%	4.5%	4.4%	4.4%
	Colorado	4.3%	4.4%	4.0%	4.1%	4.1%
Personal Income Growth	National	5.6%	4.9%	4.4%	4.5%	4.1%
	Colorado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

Source: Colorado Legislative Council March 2026 Economic & Revenue Forecast

### Economic Outlook

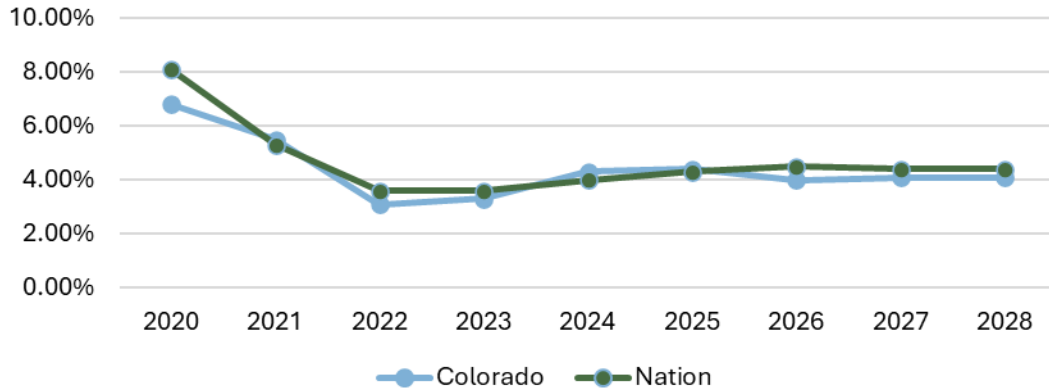
Economic growth is anticipated to expand at a slow pace. Job growth has slowed, household finances are continuing to decline, and a decline in national retail sales are all contributing factors. The US Real GDP rose 2.1 percent in 2025 and is expected to increase by 2.5 percent in 2026 and 1.8% in 2027.



Energy inflation is increasing with constraints on the supply due to the conflict in Iran and housing inflation is expected to increase again starting in April. The US inflation is expected to increase to 3.0 percent in 2026 before dropping slightly to 2.7% in 2027.

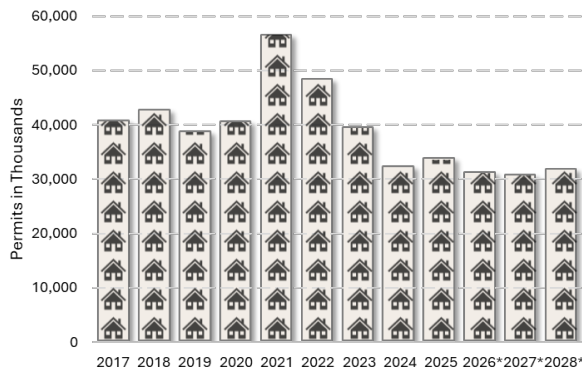
Inflation in the Denver Aurora Lakewood area sits at 3.6 percent in the most recent reading. Inflation is expected to be 2.6 percent in 2026 and 2.5% percent in 2027. Colorado inflation was trending slightly higher than the Nation as of January due to higher housing and medical care costs.

### Unemployment Trends

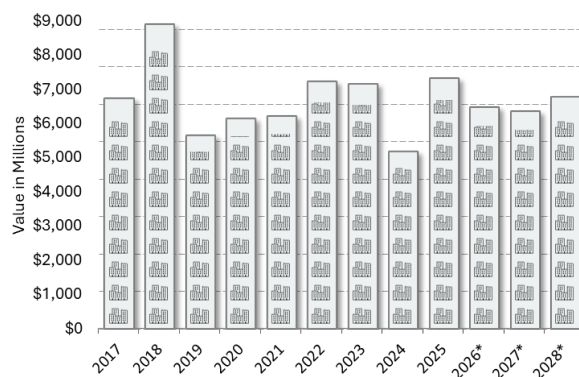


Historically Colorado has had a lower unemployment rate than the nation until 2024 and 2025. This trend of Colorado having a higher rate than the nation is projected to end in 2026 again dropping below the nation through the forecast period. The nation is projected to have a rate of 4.5 percent in 2026, 4.4 percent in 2027, and 4.4 percent in 2028. Colorado is projected to have an unemployment rate of 4.0 percent for 2026, 4.1 percent for 2027, and 4.1 percent for 2028.

### Colorado Residential Permits



### Colorado Nonresidential Construction

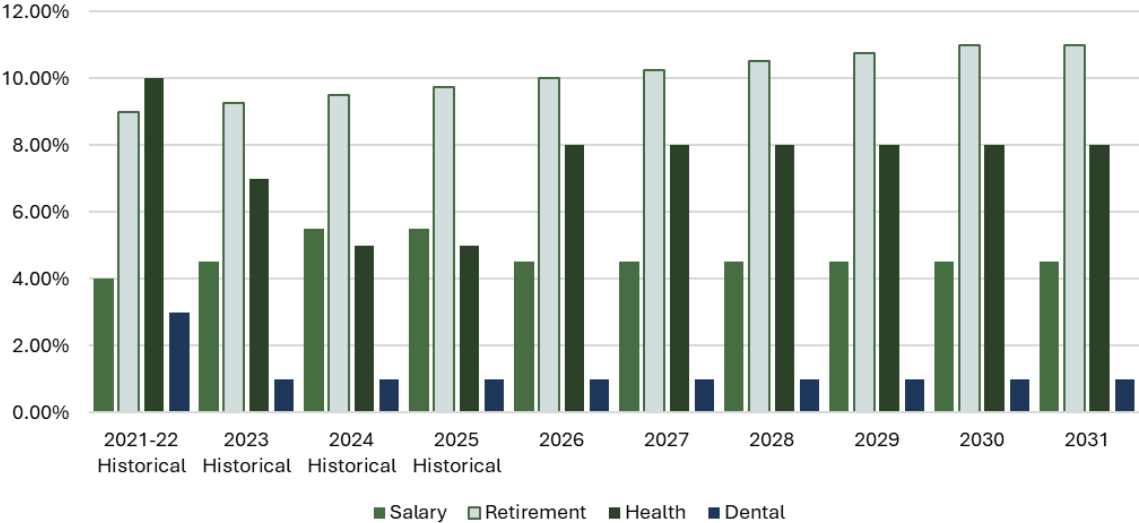


In Colorado residential construction permits are expected to decrease by 7.5 percent in 2026 and continue decreasing in 2027 by 1.5 percent before increasing by 3.7 percent in 2028. There continues to be a rise in vacancy rates leading to a market that will struggle with unsold inventory. Nonresidential building growth is projected to decrease by 11.6 percent in 2026, decrease by 1.7 percent in 2027, and then rebound by 6.5 percent in 2028.

**Projection Assumptions**

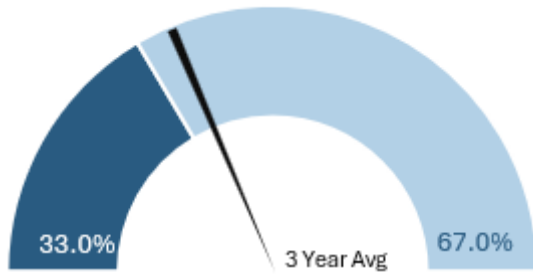
Most of the property tax growth for 2026 collections is being shifted to the Capital Expenditure Fund and Social Services Fund through an increased allocation of the County mill levy. Recent legislative actions have modified assessment rates and exemptions affecting residential and certain nonresidential properties that have been included in the projections throughout the forecast period. Historical and current trends inform projections for remaining revenue sources.

**Key Expenditure Growth Assumptions**

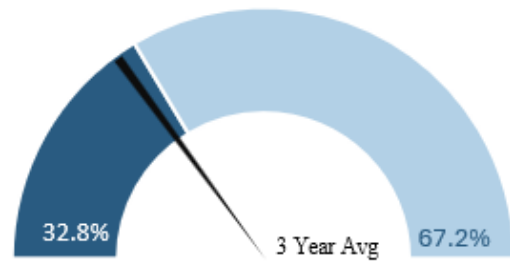


These expenditure assumptions apply to all funds across the forecast period. The salary increase assumption is 4.5 percent to reflect the historical average from recent years. The health insurance assumption is increased from 5.0 percent to 8.0 percent due to the higher claims that impact the renewal rate for 2026 and beyond. Dental insurance has maintained a 1.0 percent assumption since 2023, with the fund balance offsetting rate increases. The Board of County Commissioners approved an increase of 0.25 percent to the retirement contribution for 2026 bringing it to 10.0 percent. Also included in the assumptions is an annual increase of 0.25 percent through 2030 to increase the County contribution up to 11.0 percent based on the discussions the BOCC has had with the Retirement Board. Current projections incorporate these adjustments for the forecast period.

With the commitment that the EBC and BOCC made to increase contributions to the Capital Expenditure Fund, the projections include an annual transfer of \$15.0 million from the General Fund to the Capital Expenditure Fund for the next four years for capital project funding. There are no budget packages outside of this transfer and the total compensation increases included in the projections.



**\$106.51 M Revenue YTD**  
 \$323.08 M Amended Budget



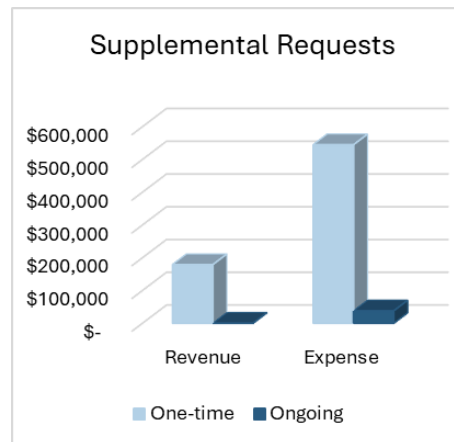
**\$105.07 M Expenditures YTD**  
 \$320.21 M Amended Budget

**Current Outlook**

Current revenue projections show an anticipated total of \$325.6 million for 2026, which is \$2.5 million more than the amended budget. The largest contribution to this amount is Interest on Investment Earnings which makes up \$1.3 million of the variance.

Expenditures are projected at \$306.1 million, or \$14.1 million below budget. \$6.0 million of this variance is from vacancy savings across several departments. Another \$3.6 million is from the Services and Other category. Roughly \$2.0 million of this amount is in IT for projects that are not anticipated to be completed at year end and will need to be reappropriated into 2027.

There are 14 supplemental requests with a total net impact of a \$404,023 increase to the General Fund. This includes a request to increase the headcount by 1.00 FTE and a total transfer of \$308,409 for changes to or additional assets. Of the 14 supplementals, three of them are to recognize and appropriate \$88,522 for reimbursements received during the first quarter.

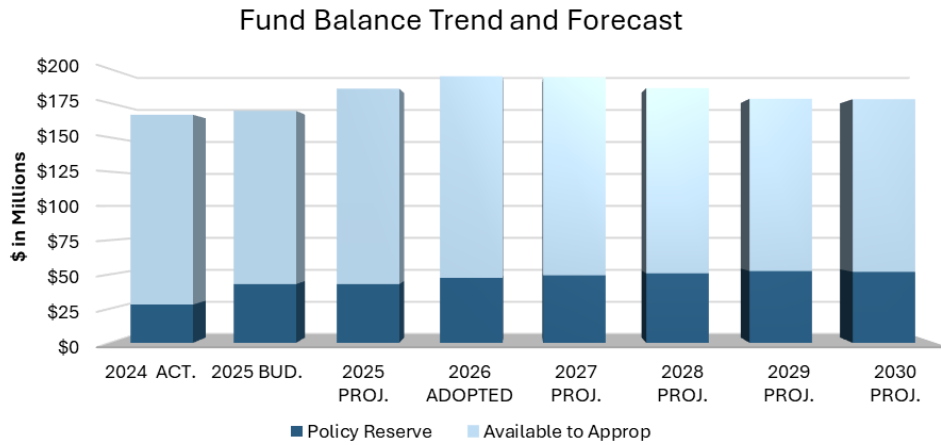


**Forecast**

Property tax revenue growth is no longer limited by TABOR due to the passing of ballot measure 1A in 2024 and is expected to grow on average 0.8 percent through 2029 and then increase 4.2 percent in 2030. Property tax revenue will fluctuate in direct proportion to taxable value making it much more sensitive to changes in assessment rates and the economy. The County will have to plan ahead for intervening property tax years when assessed values are relatively flat or potentially declining.

Expenditures show a significant increase in the 2026 budget compared to 2025 with the County beginning to invest the additional funding from Measure 1A towards essential services. The biggest increase is the \$16.4 million transfer to the Capital Expenditure Fund, with a commitment to transfer \$15.0 million annually through 2030. Additional growth stems from estimated salary and benefit increases, as well as biennial election cost increases. All other expenditures are held flat with no

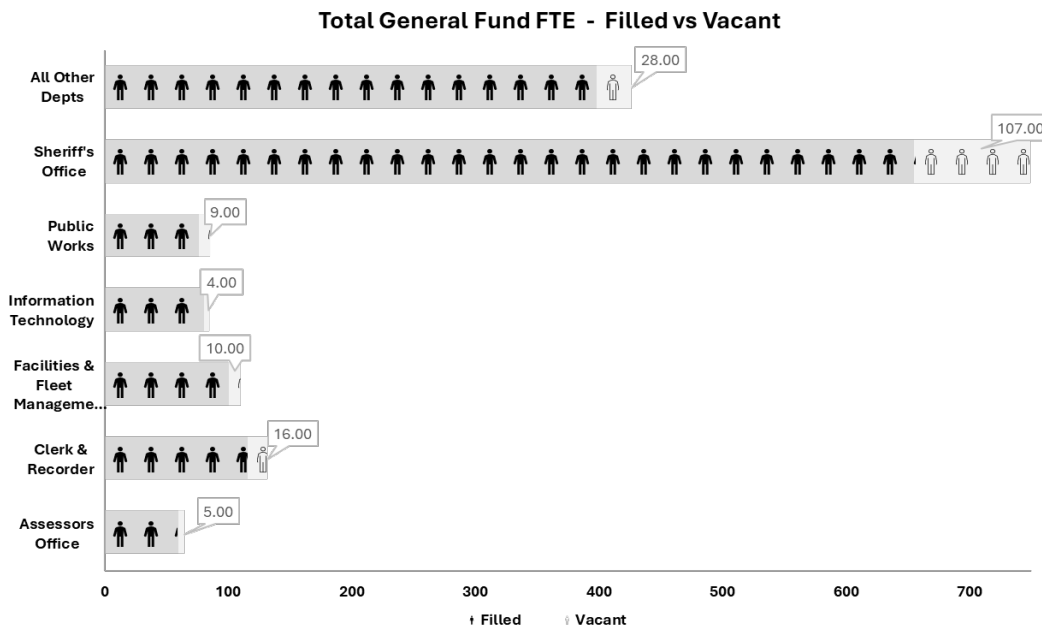
assumed increases.



The beginning fund balance for 2026 was \$166.6 million. There is an intentional set-aside of funds in the 2026 budget of \$35.8 million to be able to continue to make investments in future years and account for increased volatility in property tax revenue. There are not budget packages included in future years outside of the \$15.0 million annual transfers for the capital improvement program. As part of the 2026 Budget, the policy reserve percentage increased from eleven percent to fifteen percent with the policy reserve amount going from \$28.0 million in 2025 to \$42.9 million in 2026. This policy reserve amount grows to \$51.8 million by 2031.

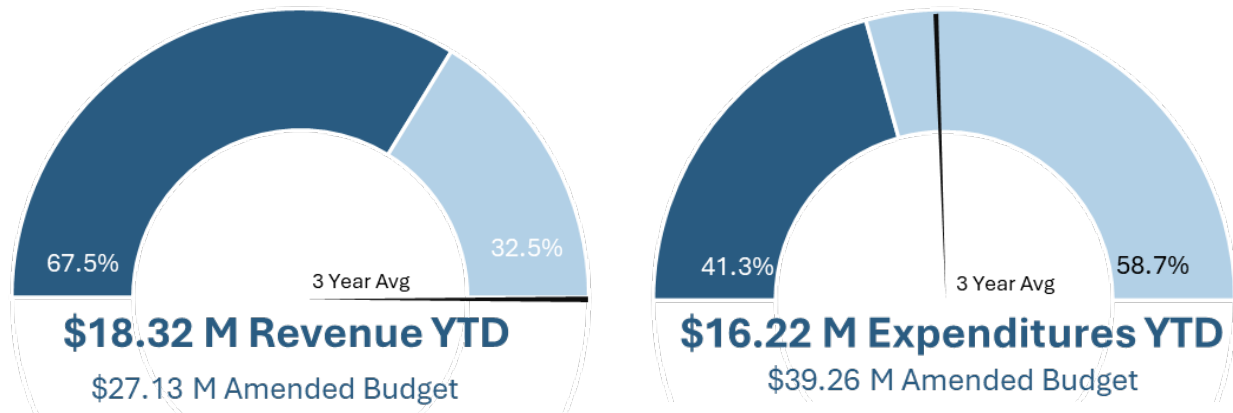
### Staffing

There is a total of 1,665.12 FTE in the General Fund. At the end of the first quarter there were a total of 179.00 FTE vacant, of which 107.00 of the vacancies are located in the Sheriff’s Office.



<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>2025</b>	<b>2026</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
<b>Revenue</b>									
Taxes	230.7	217.2	217.2	217.6	219.4	220.3	222.6	232.0	234.3
Licenses & Permits	8.8	8.6	8.6	8.0	8.5	8.5	8.4	8.4	8.3
Intergovernmental	45.8	46.2	48.8	49.5	49.4	50.3	51.2	52.1	53.0
Charges for Services	33.4	31.8	31.8	33.6	32.1	33.5	32.6	33.5	33.7
Fines & Forfeits	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Investment Earnings & Contrib.	20.0	7.1	7.1	8.4	6.1	6.1	6.1	6.1	6.1
Interfund Revenues & Rent	3.4	3.6	3.6	3.3	3.6	3.6	3.6	3.6	3.6
Transfers In	-	-	-	-	-	-	-	-	-
Other Financing Sources	17.0	5.7	5.9	5.2	5.9	5.9	5.9	5.9	5.9
<b>Total Revenue</b>	<b>359.2</b>	<b>320.3</b>	<b>323.1</b>	<b>325.6</b>	<b>325.1</b>	<b>328.2</b>	<b>330.5</b>	<b>341.6</b>	<b>345.0</b>
<b>Expenditures</b>									
Salaries	153.0	164.2	164.7	160.4	169.3	176.8	184.8	191.6	199.8
Employee Benefits	40.5	45.0	45.0	43.3	48.3	51.2	54.4	57.5	61.0
Supplies	8.5	11.0	11.5	9.6	10.5	10.6	10.6	10.6	10.6
Services & Other	54.8	62.7	67.3	63.7	58.0	60.2	58.8	59.6	58.7
Community Programs	1.6	1.4	1.9	0.7	1.4	1.4	1.4	1.4	1.4
Capital Outlay	12.3	-	0.1	0.0	-	-	-	-	-
Central Services	2.9	4.2	4.3	3.2	4.4	4.5	4.5	4.6	4.7
Transfers Out	16.7	24.7	25.4	25.3	24.2	24.1	24.1	24.1	9.1
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>290.4</b>	<b>313.2</b>	<b>320.2</b>	<b>306.1</b>	<b>316.0</b>	<b>328.9</b>	<b>338.5</b>	<b>349.4</b>	<b>345.3</b>
<b>Net of Revenue/Expenditures</b>	<b>68.8</b>	<b>7.0</b>	<b>2.9</b>	<b>19.5</b>	<b>9.1</b>	<b>(0.6)</b>	<b>(8.0)</b>	<b>(7.8)</b>	<b>(0.3)</b>
<b>Adjustments to Revenue</b>	-	-	-	0.2	-	-	-	-	-
<b>Adjustments to Expenditures</b>									
Budget Packages/Supplementals*	-	-	-	1.3	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Adjustments to Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Revenue/Expenditures</b>	<b>68.8</b>	<b>7.0</b>	<b>2.9</b>	<b>18.4</b>	<b>9.1</b>	<b>(0.6)</b>	<b>(8.0)</b>	<b>(7.8)</b>	<b>(0.3)</b>
<b>Cumulative Balance</b>									
<b>Beginning Funds Available</b>	<b>97.8</b>	<b>166.6</b>	<b>166.6</b>	<b>166.6</b>	<b>185.0</b>	<b>194.0</b>	<b>193.4</b>	<b>185.4</b>	<b>177.5</b>
Change in Fund Balance	68.8	7.0	2.9	18.4	9.1	(0.6)	(8.0)	(7.8)	(0.3)
<b>Ending Funds Available</b>	<b>166.6</b>	<b>173.6</b>	<b>169.4</b>	<b>185.0</b>	<b>194.0</b>	<b>193.4</b>	<b>185.4</b>	<b>177.5</b>	<b>177.3</b>
<b>Board Designated Reserve</b>	<b>28.0</b>	<b>42.9</b>	<b>42.9</b>	<b>42.9</b>	<b>47.4</b>	<b>49.3</b>	<b>50.8</b>	<b>52.4</b>	<b>51.8</b>
<b>Set aside of 1A Funds in Fund Balance</b>		<b>35.8</b>	<b>34.9</b>	<b>34.9</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 \$27.1 million in revenue by year-end, with \$13.9 million from property tax and specific ownership tax accounts and a \$13.2 million transfer from the General Fund. This is a significantly higher investment in the County’s capital needs than in previous years. With the inclusion of \$11.6 million that was reappropriated from unfinished projects in the 2025 budget, there is \$39.3 million in the amended expenditure budget.

At this time, the projects are projected to be completed by year-end with year-end expenditures totaling \$38.5 million and roughly \$955,000 going back to fund balance prior to the supplemental requests. As the year transpires, we’ll be better able to project which projects may need to be reappropriated to 2027 for completion. There are some large projects that will more than likely take more than a year to finish, but it is unclear at this time.

There are four supplemental requests for the first quarter budget review. The first request is an administrative supplement to return \$400,029 in the budget back to fund balance for funds that were reappropriated from 2025 for the ACJC Courthouse 2 courtroom design and construction. This amount was booked back to 2025 after the adoption of the reappropriation supplementals.

The second supplemental is for the Information Technology Department, requesting to transfer \$298,585 from the Technology Modernization project to the Enterprise Service Management System project and to appropriate \$251,415 from the fund balance to cover the additional \$550,000 that is needed for implementation of the ESMS project based on RFPs.

The next supplemental request is from Facilities and Fleet Management to transfer \$319,868 from the Countywide Space Study project to be used to make the necessary space modifications to the Human Resources and Finance departments areas in the Administration I Building.

The final request is from Facilities and Fleet Management to transfer \$675,000 from fund balance in the General Fund to the Capital Expenditure Fund for the purchase of solar photovoltaic (PV) materials for seven County facilities. This request is not full project authorization; it is specifically a materials pre-purchase designed to satisfy a federal eligibility threshold. To qualify for the Federal

Investment Tax Credit (ITC), the County must demonstrate that at least 5% of total project costs have been expended prior to July 4, 2026. The total project costs are estimated to be \$5.0 million. The credit would only be realized when the full project is completed and the credit is applied which is typically through the financing structure of the Energy Performance Contract.

**Forecast**

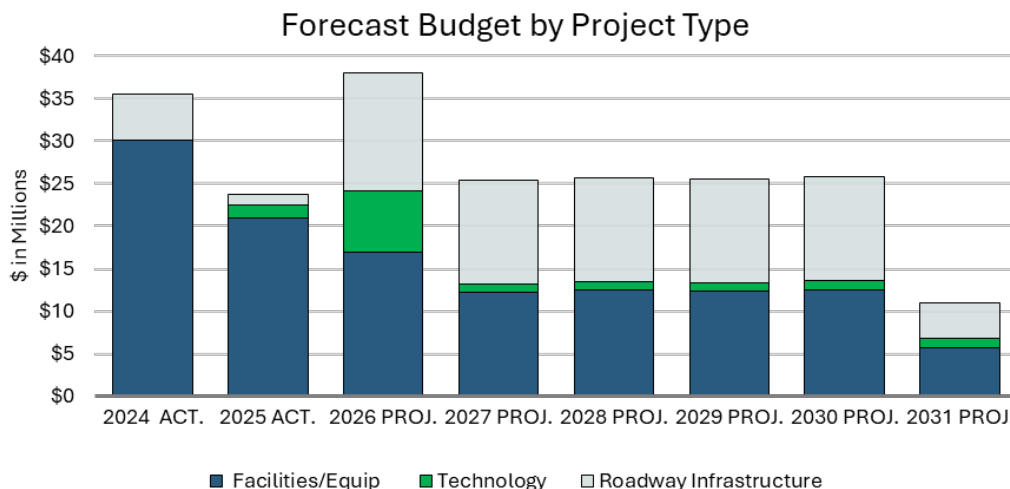
The Capital Expenditure Fund is primarily funded through property tax and specific ownership tax. Despite these sources, their revenue alone is not sufficient to support the capital project requests for the forecast period spanning 2027 through 2031.

To bridge the shortfall in funding, the County utilizes transfers from the General Fund's unallocated fund balance. As part of the 2026 adopted budget, the mill levy was adjusted to increase property tax revenue to approximately \$13.4 million. Additionally, there is a five-year commitment in place to fund the Capital Improvement Plan (CIP) \$25.0 annually between the property tax, specific ownership tax and an annual transfer from the General Fund of about \$15.0 million through 2030. The transfer amount for 2026 was \$13.2 million.

The adopted five-year Capital Improvement Plan (CIP) was revised during the 2026 budget process. A dedicated investment of \$1.5 million in technology capital projects was established for 2026, with subsequent annual allocations of \$1.0 million for the following years. Any unspent technology allocations will roll over and remain available for future, larger capital projects. However, there is a cap of \$3.0 million for these carried-forward funds.

Beginning in 2031, the annual transfer from the General Fund will return to the average amount that was typical before the Board’s five-year commitment of \$15 million per year for capital needs from 2026 to 2030. The transfer will revert to previous averages, rather than maintaining the elevated amount. The expenditure budget for these years is expected to align with this adjusted revenue.

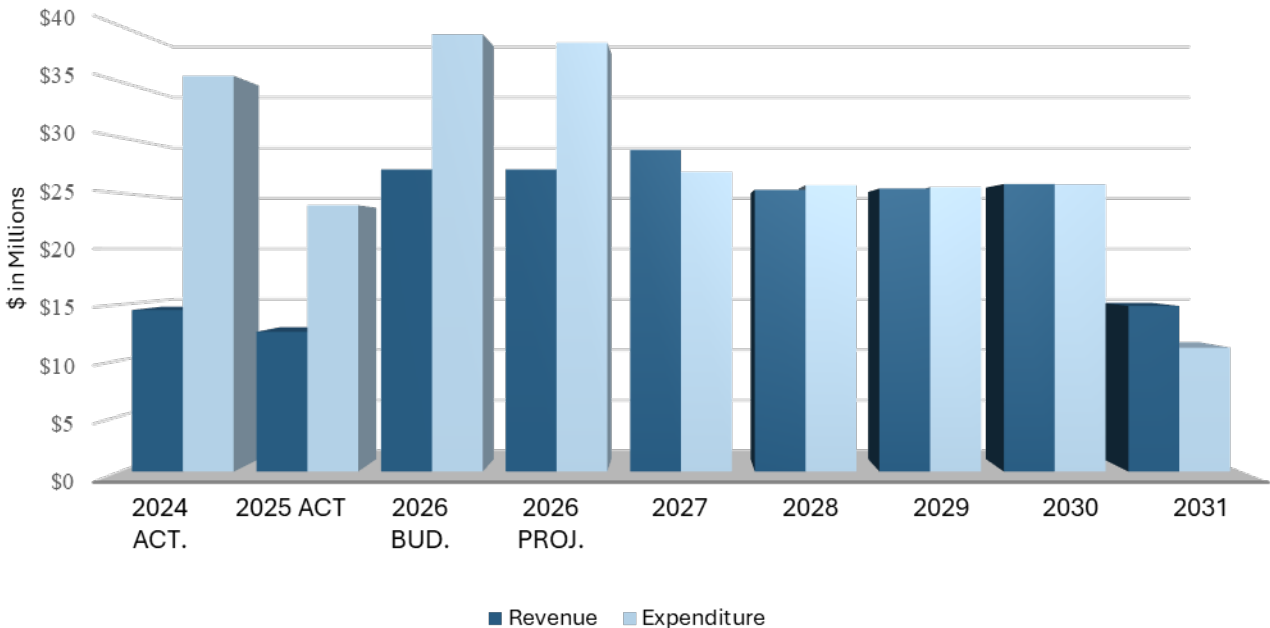
The forecast years also include budget allocations for roadway Infrastructure project categories. Budgets for roadway infrastructure projects are transferred to the Infrastructure Fund for implementation.



The chart below shows two years of actual revenue and expenditure, along with the current year budget, year-end projections, the adopted 2026 budget, and projected budgets for the remaining years of the updated five-year CIP plan. The chart illustrates the significant increase in County investment enabled by the additional funding from Measure 1A, which is reflected in the forecast years.

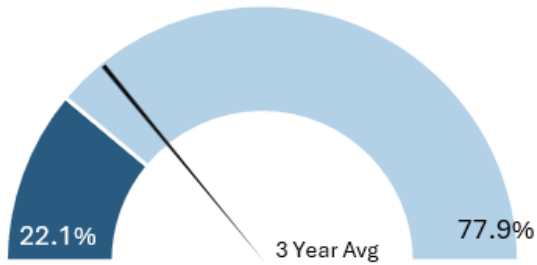
In 2024, the Detention Center Medical Expansion project made up over 61 percent of the total expenditures and had \$13.3 million reappropriated to 2025 for the continuation of the project and is expected to be closed out in 2026. Other significant expenditures in 2024 included a transfer of \$5.4 million to the Infrastructure Fund for roadway projects. There were also a couple of rooftop units replaced on two county facilities. In 2025, the transfer to the Infrastructure Fund, was \$1.4 million and then there was \$4.1 million expended on the construction of a new courtroom at the Courthouse II facility. Other significant project expenditures included \$2.1 million for a countywide space study, and \$1.2 million for the implementation of a new human capital management solution.

### Total Revenue & Expenditures

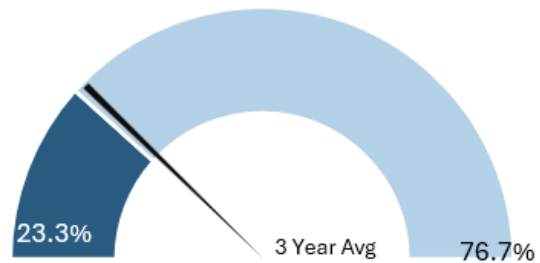


The Capital Expenditure Fund has an estimated beginning fund balance of \$14.8 million for the 2026 budget year, consisting of two components: unfinished projects that carry forward through reappropriation to the following year, and surplus funds from projects completed under budget. These surplus funds remain available for appropriation to address unexpected expenditures during the budget year. The projected ending fund balance for 2026 is \$2.7 million, but as stated previously this amount will change based on how many projects will be able to be completed within the year or will need to be reappropriated to 2027 for continuation.





**\$21.43 M Revenue YTD**  
\$96.98 M Amended Budget



**\$22.61 M Expenditures YTD**  
\$96.98 M Amended Budget

### Current Outlook

The expenditures are projected to be \$91.5 million compared to the \$97.0 million budget. Vacancy savings account for \$2.3 million of the difference with the remainder primarily coming from Community Programs. The Community Programs difference is due to the reduction in county paid contracts including the A2D fiscal agent contract which was budgeted for a full year and is anticipated to now end by June 30. This one contract is a \$559,000 variance.

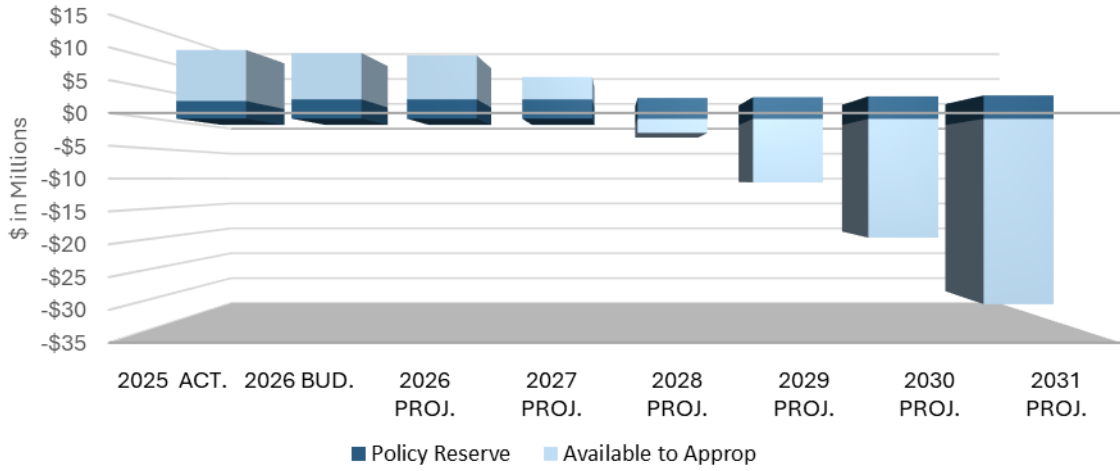
Current projections have revenue collections at \$90.5 million. This is due to lower reimbursements from vacancy savings and reduced contract spending so far. This could change if the vacancies do not remain elevated as has been the case for the past year. If the expenditures do increase, the reimbursements from the State will increase as well.

### Forecast

The adopted 2026 budget includes an increased levy for the Social Services Fund resulting in 1.450 mills. This increased the revenue by \$2.1 million compared to 2025 in an effort to fully cover the County match. The Intergovernmental revenue is held flat for 2027 as it is not anticipated that there will be an increase to the allocation for SFY26-27. There is an increase around 2% throughout the remainder of the forecast period at this time. These future year projections could change at any time depending on what allocations are received from the State each year.

On the expenditure side the assumptions follow that of the General Fund while everything else is held flat except for a 1% increase to Community Programs each year. This results in an increase to expenditures from \$100.1 million in 2027 to \$116.5 million in 2031. This will result in a growing use of fund balance starting at \$3.6 million in 2027 and increasing to \$11.0 million in 2031. If spending were to continue without an equivalent increase to revenue, the fund would fall below the policy reserve in 2028. Adjustments would be made within the fund based on allocations before the deficits projected in the forecast period would materialize.

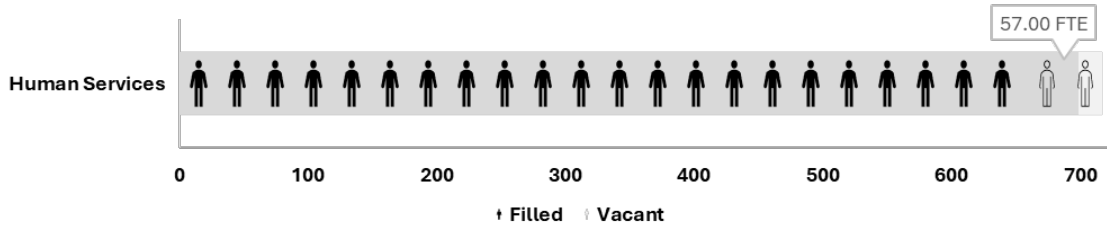
### Fund Balance Trend and Forecast



### Staffing

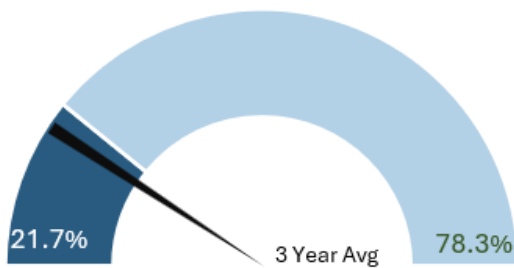
There is a total of 716.00 FTE in the Social Services Fund. At the end of the first quarter there were a total of 57.00 FTE vacant.

### Total Social Services Fund FTE - Filled vs Vacant

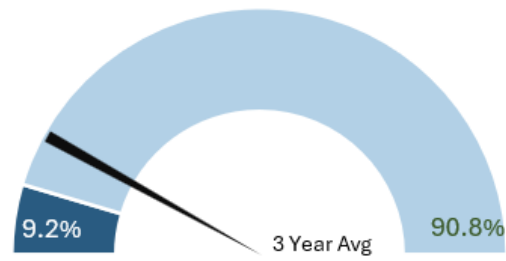


**Social Services Fund Projection**

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2025	2026	2026	2026	2027	2028	2029	2030	2031
<b>Revenue</b>									
Taxes	22.4	24.7	24.7	24.8	24.8	25.0	25.2	26.3	26.5
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	68.1	70.3	70.3	64.4	70.3	71.7	73.2	75.4	77.6
Charges for Services	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	0.1	-	-	-	-	-	-	-	-
Other Financing Sources	1.7	1.4	1.4	1.3	1.4	1.4	1.4	1.4	1.4
<b>Total Revenue</b>	<b>92.2</b>	<b>96.5</b>	<b>96.5</b>	<b>90.5</b>	<b>96.5</b>	<b>98.1</b>	<b>99.8</b>	<b>103.0</b>	<b>105.5</b>
<b>Expenditures</b>									
Salaries	52.9	54.0	54.0	52.0	56.4	58.9	61.5	64.3	67.2
Employee Benefits	14.6	15.4	15.4	15.1	16.1	17.2	18.3	19.5	20.8
Supplies	0.2	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3
Services & Other	5.0	5.7	5.7	5.0	5.7	5.7	5.7	5.7	5.7
Community Programs	18.4	21.0	21.0	18.7	21.4	21.6	21.8	22.0	22.2
Capital Outlay	0.8	0.1	0.3	0.3	-	-	-	-	-
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	0.0	-	-	-	-	-
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>92.0</b>	<b>96.7</b>	<b>97.0</b>	<b>91.5</b>	<b>100.1</b>	<b>103.9</b>	<b>107.9</b>	<b>112.1</b>	<b>116.5</b>
<b>Net of Revenue/Expenditures</b>	<b>0.2</b>	<b>(0.3)</b>	<b>(0.5)</b>	<b>(0.9)</b>	<b>(3.6)</b>	<b>(5.8)</b>	<b>(8.1)</b>	<b>(9.1)</b>	<b>(11.0)</b>
<b>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>0.2</b>	<b>(0.3)</b>	<b>(0.5)</b>	<b>(0.9)</b>	<b>(3.6)</b>	<b>(5.8)</b>	<b>(8.1)</b>	<b>(9.1)</b>	<b>(11.0)</b>
<b>Cumulative Balance</b>									
<b>Beginning Funds Available</b>	<b>11.2</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>	<b>10.5</b>	<b>7.0</b>	<b>1.1</b>	<b>(7.0)</b>	<b>(16.1)</b>
Change in Fund Balance	0.2	(0.3)	(0.5)	(0.9)	(3.6)	(5.8)	(8.1)	(9.1)	(11.0)
<b>Ending Funds Available</b>	<b>11.5</b>	<b>11.2</b>	<b>11.0</b>	<b>10.5</b>	<b>7.0</b>	<b>1.1</b>	<b>(7.0)</b>	<b>(16.1)</b>	<b>(27.1)</b>
Restrict/Commit/Assigned	(2.9)	(3.2)	(3.2)	(3.2)	(3.3)	(3.5)	(3.6)	(3.7)	(3.9)
<b>Funds Available for Appropriation</b>	<b>8.5</b>	<b>8.0</b>	<b>7.7</b>	<b>7.3</b>	<b>3.6</b>	<b>(2.3)</b>	<b>(10.6)</b>	<b>(19.9)</b>	<b>(31.0)</b>



**\$6.34 M Revenue YTD**  
\$29.19 M Amended Budget



**\$2.65 M Expenditures YTD**  
\$28.82 M Amended Budget

### Current Outlook

Total revenue for 2026 is projected to be \$29.5 million. Currently Specific Ownership Tax is trending slightly above budget with total taxes projected to be \$18.9 million. This will be offset by Highway User Tax revenue coming in below budget. Senate Bill 25-258 temporarily reduces the road safety surcharge from September 1, 2025 through September 1, 2027. While this is in place they did increase the share by 2% that goes to municipalities and counties to account for some of the decrease. Along with SB 25-258, SB 25-317 diverts interest earnings from HUTF to the State General Fund also lowering the collections amount.

Expenditures are projected to be \$27.6 million. With current vacancies there will be some vacancy savings resulting in salaries and benefits being projected to come in at \$63,000 under budget. Central Services are also expected to come in roughly \$564,000 under budget with some equipment taking longer to be received. While overall the budget is expected to be below budget this is also accounting for projects that will not be completed by year end but is earmarked for specific road maintenance projects that the Road & Bridge division has planned.

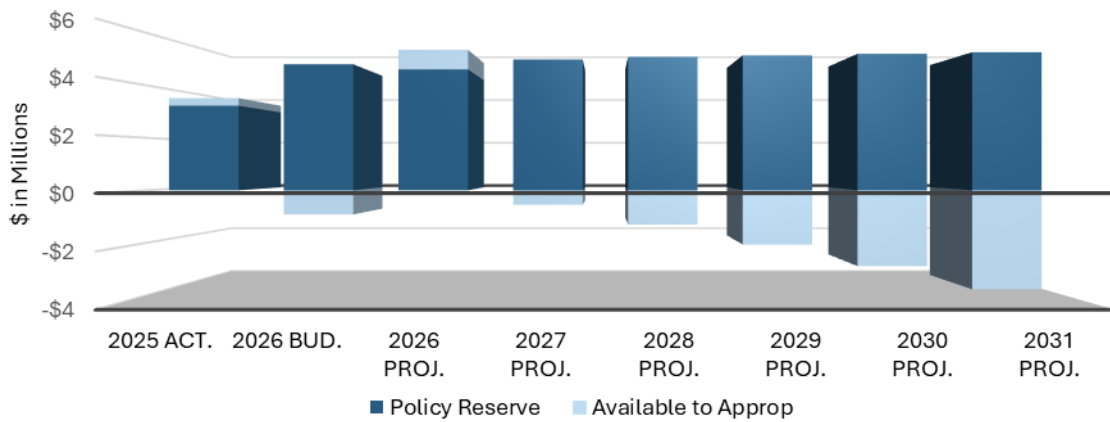
There are five supplemental requests for the first quarter budget review. Four of them are to recognize and appropriate reimbursement revenue received for work completed, and one is to cover the additional cost of a piece of equipment that was approved during the 2026 budget process.

### Forecast

As part of the 2026 adopted budget there was \$10.0 million in specific ownership tax revenue that was reallocated from the General Fund to the Road & Bridge Fund. This increase to the budget is to allow for additional pavement maintenance to be completed. Property Tax remains flat at roughly \$5.78 million throughout the forecast period. The other area where there is slight growth is in the HUTF revenue. The State is predicting growth of 2.6% for SFY26-27 and 4.9% for SFY27-28.

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. As the increases in these costs grow more quickly than the revenue, the amount of work that can be completed will decrease over time.

### Fund Balance Trend and Forecast

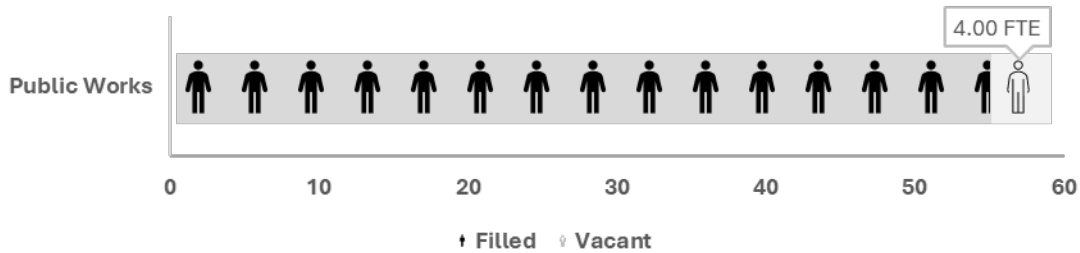


As shown in the chart above, the fund balance is budgeted below the policy reserve. The Board is allowing the department two years to meet the policy reserve amount given the large increase with the additional expenditure budget for 2026. The fund is currently projected to be just above the policy reserve and fall below in 2027. The fund balance will drop to \$1.5 million by 2031 with a policy reserve requirement of \$5.3 million. Adjustments will need to be made in future years to remain above the policy reserve as salary and benefit costs increase.

### Staffing

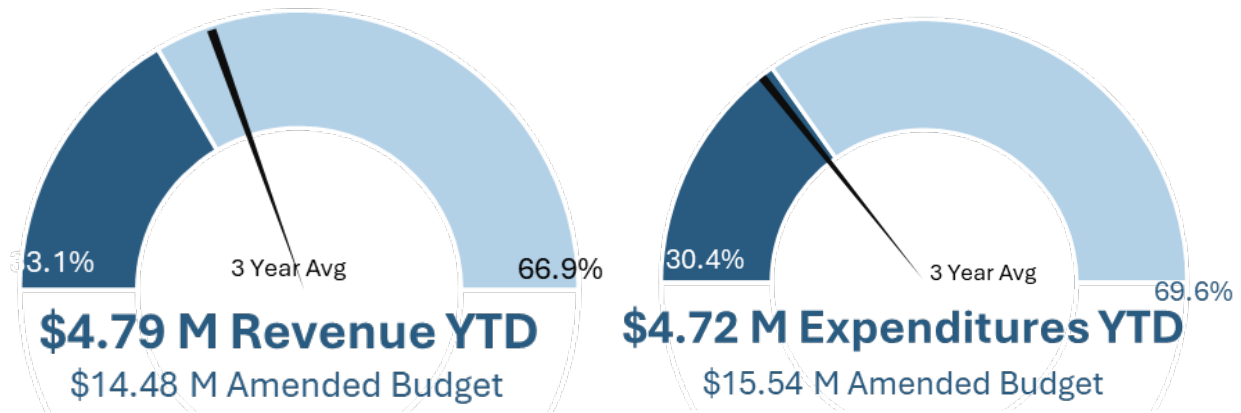
There are a total of 59.00 FTE in the Road & Bridge Fund. At the end of the first quarter there were a total of 4.00 FTE vacant.

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



**Road & Bridge Fund**

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2025	2026	2026	2026	2027	2028	2029	2030	2031
<b>Revenue</b>									
Taxes	8.6	18.4	18.4	18.9	18.5	18.5	18.6	18.7	18.7
Licenses & Permits	0.4	0.3	0.3	0.4	0.3	0.4	0.4	0.4	0.4
Intergovernmental	10.0	10.4	10.4	10.1	10.4	10.9	11.1	11.4	11.6
Charges for Services	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Other Financing Sources	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
<b>Total Revenue</b>	<b>19.0</b>	<b>29.2</b>	<b>29.2</b>	<b>29.5</b>	<b>29.3</b>	<b>29.9</b>	<b>30.1</b>	<b>30.4</b>	<b>30.7</b>
<b>Expenditures</b>									
Salaries	4.0	4.7	4.7	4.7	4.9	5.2	5.4	5.6	5.9
Employee Benefits	1.2	1.4	1.4	1.4	1.5	1.6	1.7	1.8	1.9
Supplies	5.0	9.7	5.4	5.3	9.7	9.7	9.7	9.7	9.7
Services & Other	7.5	10.9	14.1	13.7	10.9	10.9	10.9	10.9	10.9
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Central Services	2.5	3.2	3.2	2.6	3.2	3.2	3.2	3.2	3.2
Transfers Out	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>20.5</b>	<b>29.9</b>	<b>28.8</b>	<b>27.6</b>	<b>30.2</b>	<b>30.5</b>	<b>30.9</b>	<b>31.2</b>	<b>31.6</b>
<b>Net of Revenue/Expenditures</b>	<b>(1.5)</b>	<b>(0.7)</b>	<b>0.4</b>	<b>1.8</b>	<b>(0.9)</b>	<b>(0.7)</b>	<b>(0.7)</b>	<b>(0.8)</b>	<b>(0.8)</b>
<b>Adjustments to Revenue</b>	-	-	-	0.2	-	-	-	-	-
<b>Adjustments to Expenditures</b>									
Budget Packages/Supplementals	-	-	-	0.2	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Adjustments to Expenditures</b>	-	-	-	<b>0.2</b>	-	-	-	-	-
<b>Total Net Revenue/Expenditures</b>	<b>(1.5)</b>	<b>(0.7)</b>	<b>0.4</b>	<b>1.8</b>	<b>(0.9)</b>	<b>(0.7)</b>	<b>(0.7)</b>	<b>(0.8)</b>	<b>(0.8)</b>
<b>Cumulative Balance</b>									
<b>Beginning Funds Available</b>	<b>5.0</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>5.4</b>	<b>4.4</b>	<b>3.8</b>	<b>3.1</b>	<b>2.3</b>
Change in Fund Balance	(1.5)	(0.7)	0.4	1.8	(0.9)	(0.7)	(0.7)	(0.8)	(0.8)
<b>Ending Funds Available</b>	<b>3.5</b>	<b>2.8</b>	<b>3.9</b>	<b>5.4</b>	<b>4.4</b>	<b>3.8</b>	<b>3.1</b>	<b>2.3</b>	<b>1.5</b>
Restrict/Commit/Assigned	(3.2)	(5.0)	(4.8)	(4.6)	(5.0)	(5.1)	(5.1)	(5.2)	(5.3)
<b>Funds Available for Appropriation</b>	<b>0.3</b>	<b>(2.2)</b>	<b>(0.9)</b>	<b>0.7</b>	<b>(0.6)</b>	<b>(1.3)</b>	<b>(2.1)</b>	<b>(2.9)</b>	<b>(3.8)</b>



**Current Outlook**

Revenues for the ALEA Fund are projected to reach \$14.8 million, which is \$288,000 above the budgeted amount. Property tax revenue is anticipated to align with budget expectations, while Specific Ownership Tax is trending slightly below budget. In the Intergovernmental category, revenue is less than budgeted but remains consistent with historical actuals for the primary source, LEAF Assistance. A modest increase in Charges for Services compensates for a decrease in the Fines & Forfeits category, resulting in a net increase of \$1,400 between these two revenue streams. Based on historical data and the estimated beginning fund balance, interest on investments is projected to match last year's total of \$414,000. Overall, revenue projections reflect a slight increase over budget and represent \$1.6 million more than 2025 revenues, primarily due to higher property values.

Expenditures are currently trending approximately \$279,000 below the budgeted amount. The year-end projected savings in benefits are helping to offset the overage in the Salaries category. Presently, there are fifteen vacant positions, which has resulted in salary savings. Overtime expenses, based on year-to-date actuals, are expected to exceed the budget by about \$521,000. However, this figure remains slightly below the 2025 overtime actuals of \$793,000. The net variance for salaries and benefits is \$70,000 over the budgeted amount. Other expenditure categories are also projected to yield savings, totaling about \$350,000. Most of these savings are attributed to IG Rents. Once the ordered vehicles are delivered, IG Rents will commence.

**Forecast**

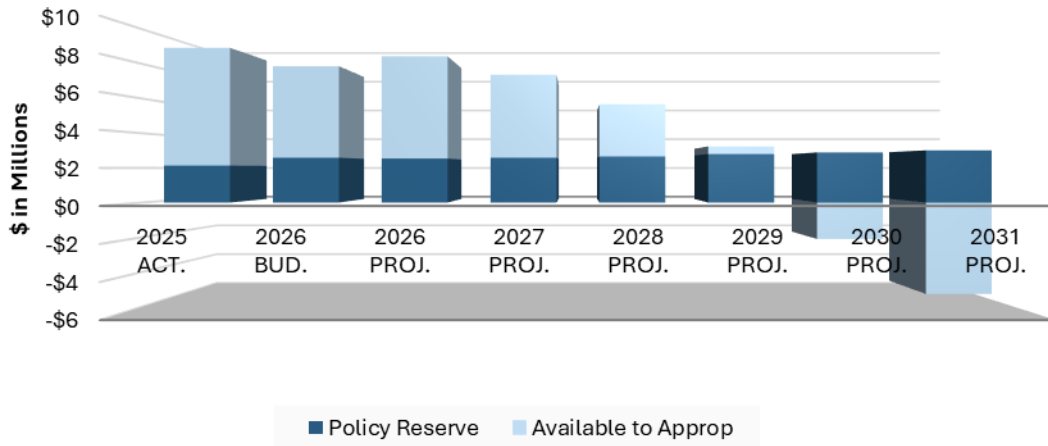
This fund is primarily funded by property tax, so fluctuations in assessed valuations and assessment rates significantly impact revenue. In the forecasted years, property tax collections for the 2027 budget decline to \$12.4 million, a decrease of \$508,000 over 2026 year-end projections. These projections reflect only existing tax and property value legislation, not potential future policy changes.

On the expenditure side, costs are projected to increase from \$15.3 million to \$18.1 million by 2031. With the addition of authorized staffing and without one-time expense increases, salaries and benefits will average 85% of the total budget. The rate at which expenditures are increasing is

substantially higher than the projected growth in revenues. Consequently, the fund balance is expected to dip below the established policy reserve by the year 2030. This situation presents a structural budget challenge that will require future attention and consideration to ensure fiscal stability moving forward.

The table below shows the trajectory of the Fund based on current property tax revenue assumptions and expenditure budget assumptions as previously noted.

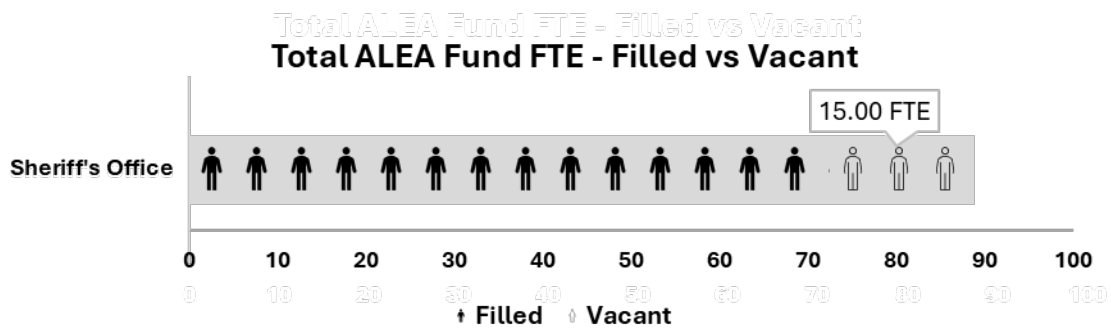
### Fund Balance Trend and Forecast



Changes in property taxes or economic conditions would greatly impact the Fund during the forecast period.

### Staffing

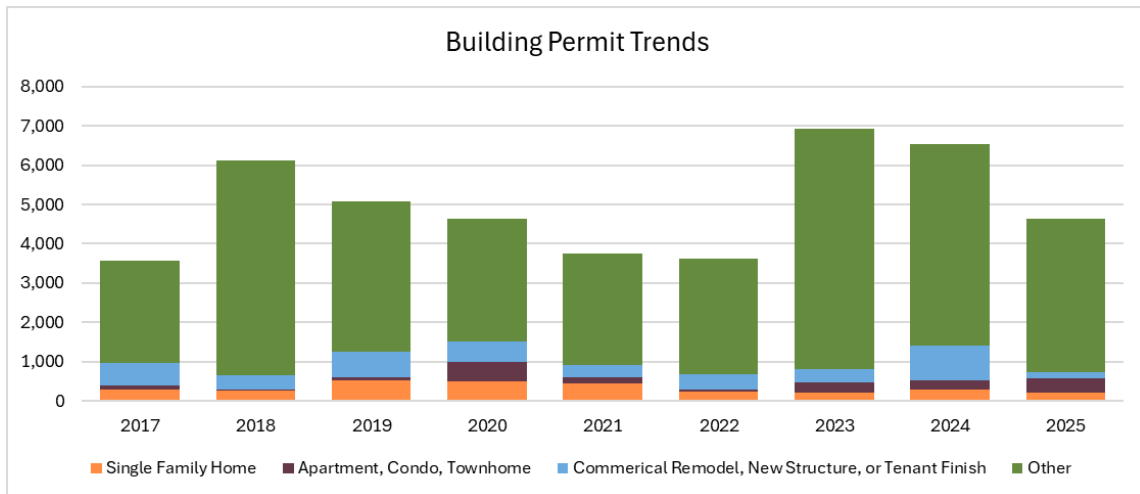
There is a total of 87.50 FTE in the ALEA Fund. At the end of the first quarter of 2026, there were 15 vacant positions.



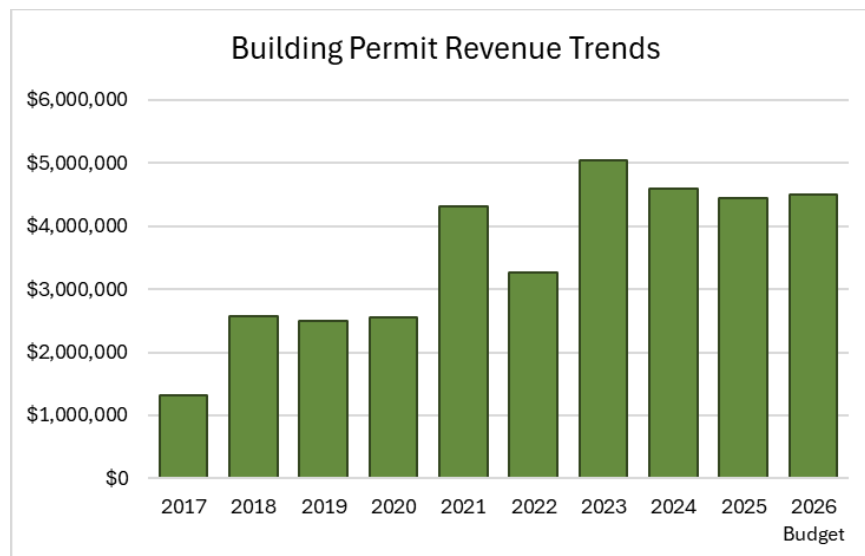
**Arapahoe Law Enforcement Authority Fund**

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2025	2026	2026	2026	2027	2028	2029	2030	2031
<b>Revenue</b>									
Taxes	12.1	13.5	13.5	13.5	13.0	13.2	13.3	13.9	14.0
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Charges for Services	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7
Fines & Forfeits	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Investment Earnings & Contrib.	0.4	0.1	0.1	0.4	0.4	0.2	0.2	0.2	0.2
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>13.2</b>	<b>14.5</b>	<b>14.5</b>	<b>14.8</b>	<b>14.2</b>	<b>14.2</b>	<b>14.4</b>	<b>14.9</b>	<b>15.0</b>
<b>Expenditures</b>									
Salaries	8.7	9.7	9.7	9.8	10.1	10.5	11.0	11.5	12.0
Employee Benefits	2.2	2.7	2.7	2.6	2.8	2.9	3.1	3.3	3.5
Supplies	0.4	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5
Services & Other	0.4	0.5	0.5	0.5	0.6	0.6	0.7	0.6	0.6
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Central Services	0.8	1.2	1.2	1.0	1.2	1.2	1.2	1.2	1.2
Transfers Out	0.1	0.9	0.9	0.9	0.1	0.2	0.2	0.2	0.2
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>12.6</b>	<b>15.5</b>	<b>15.5</b>	<b>15.3</b>	<b>15.3</b>	<b>16.0</b>	<b>16.8</b>	<b>17.4</b>	<b>18.1</b>
<b>Net of Revenue/Expenditures</b>	<b>0.6</b>	<b>(1.1)</b>	<b>(1.1)</b>	<b>(0.5)</b>	<b>(1.0)</b>	<b>(1.7)</b>	<b>(2.4)</b>	<b>(2.4)</b>	<b>(3.0)</b>
<b>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>0.6</b>	<b>(1.1)</b>	<b>(1.1)</b>	<b>(0.5)</b>	<b>(1.0)</b>	<b>(1.7)</b>	<b>(2.4)</b>	<b>(2.4)</b>	<b>(3.0)</b>
<b>Cumulative Balance</b>									
<b>Beginning Funds Available</b>	<b>8.4</b>	<b>8.9</b>	<b>8.9</b>	<b>8.9</b>	<b>8.4</b>	<b>7.4</b>	<b>5.7</b>	<b>3.2</b>	<b>0.8</b>
Change in Fund Balance	0.6	(1.1)	(1.1)	(0.5)	(1.0)	(1.7)	(2.4)	(2.4)	(3.0)
<b>Ending Funds Available</b>	<b>8.9</b>	<b>7.9</b>	<b>7.9</b>	<b>8.4</b>	<b>7.4</b>	<b>5.7</b>	<b>3.2</b>	<b>0.8</b>	<b>(2.3)</b>
Policy Reserve	(2.1)	(2.6)	(2.6)	(2.5)	(2.5)	(2.7)	(2.8)	(2.9)	(3.0)
<b>Funds Available for Appropriation</b>	<b>6.8</b>	<b>5.3</b>	<b>5.3</b>	<b>5.9</b>	<b>4.9</b>	<b>3.0</b>	<b>0.4</b>	<b>(2.1)</b>	<b>(5.3)</b>

Building permit fees are assessed based on the fee schedule. These fees pay for the inspection process of constructing any structure, remodeling of a house, a new building, window replacements, etc., within unincorporated Arapahoe County. Below is a breakdown of the type of permit that is issued broken out by single family home, apartment, condo, townhome, commercial remodel, and other.



Below is a chart showing the historical trend of building permit revenue over the last 10 years. Over the previous five years the average amount collected was \$4.3 million. As you can see from the above chart the total permits for 2025 were lower than 2024, however the revenue was very similar. This is due to the type of permit needed. The large amount in 2023 was due to several commercial projects and other one-time fees and the same in 2025. The current 2026 budget is \$4.5 million.





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

**Discussion Needed****A. General Fund: Administrative Services, \$140,000**

- Appropriate \$140,000 for consultant costs for Public Works & Development to assist with the transition following the retirement of the Department Director.

**B. General Fund: Clerk & Recorder's Office: \$90,500 (Transfer)**

- Transfer \$90,500 from the Central Services Fund to the General Fund for the purchase of printer carts that are no longer considered assets.

- C. **General Fund: Facilities & Fleet Management: \$8,114**
- Appropriate \$8,114 for updates needed at Arapahoe Plaza offices for the District Attorney's Office Diversion team for sound proofing and a fire code violation correction.
- D. **General Fund: District Attorney's Office, \$79,335 (Transfer) (Fixed Asset)**
- Appropriate and transfer \$79,335 from the General Fund to the Central Services Fund to purchase two new vehicles to replace the two vehicles that have a lease ending soon.
- E. **General Fund: District Attorney's Office, \$9,000**
- Appropriate \$9,000 to purchase computers and equipment for three positions.
- F. **General Fund: District Attorney's Office, \$38,000**
- Appropriate \$38,000 for additional expenses for the 12.00 FTE that were added during the 2026 annual budget process.
    - i. \$3,900 for dues, licenses, and registrations
    - ii. \$21,500 for training and conferences
    - iii. \$1,550 for travel and transportation
    - iv. \$11,050 for additional supplies
- G. **General Fund: Facilities & Fleet Management, \$675,000 (Transfer) (Fixed Asset)**
- Appropriate \$675,000 from fund balance and transfer to the Capital Expenditure Fund for the Solar Photovoltaic (PV) installation across 7 county facilities.
- H. **General Fund: Human Resources, \$55,000, 1.00 FTE**
- Increase the headcount by 1.00 FTE for a Leaves Administrator position to take the place of using The Standard for leave tracking and accommodations and \$55,000 in one-time costs for overlap during the transition.
- I. **General Fund: Information Technology, \$30,750**  
**General Fund: Human Resources, (\$15,375)**  
**General Fund: Sheriff's Office, (\$15,375)**
- Transfer \$15,375 from Human Resources and \$15,375 from the Sheriff's Office to Information Technology for management of the Absence Soft software.
- J. **General Fund: Sheriff's Office, \$129,554 (Transfer)**
- Transfer \$129,554 from the General Fund to the Central Services Fund for the additional cost of 10 vehicles for the Sheriff's Office.
  - Discussed and approved at study session on April 13.
- K. **General Fund: Sheriff's Office, \$0 (Transfer) (Fixed Asset)**
- Transfer \$39,802 from the General Fund, Sheriff's Office to the Central Services Fund to purchase a total station for the traffic unit.

- i. A device that utilizes GPS and Laser technology to allow deputies to accurately measure crash scenes for reconstruction investigations.
- L. **General Fund: Sheriff's Office, \$0 (Transfer) (Fixed Asset)**
  - Transfer \$46,195 from the General Fund, Sheriff's Office to the Central Services Fund to purchase a CCTV trailer for the Public Safety Bureau.
- M. **Capital Expenditure Fund: Information Technology, \$251,415**
  - Appropriate \$251,415 from fund balance and transfer \$298,585 from the Tech Modernization project to increase the project funding for the Enterprise Service Management System by \$550,000.
  - Approved at drop-in on April 20.
- N. **Capital Expenditure Fund: Facilities & Fleet Management, \$0 (Fixed Asset)**
  - Transfer \$319,868 from the Countywide Space Study project to the HR/Finance Admin I Office Improvement project.
  - Discussed and approved at drop-in session on April 27.
- O. **Central Services Fund: Facilities & Fleet Management, \$86,090**
  - Appropriate \$86,090 in the Central Services Fund for assets that were added at the third quarter budget review in 2025 that were missed during reappropriations.
- P. **Central Services Fund: Sheriff's Office, \$87,000 (Fixed Asset)**
  - Appropriate \$87,000 in the Central Services Fund to purchase a Chevy Tahoe to replace a totaled vehicle.
- Q. **Central Services Fund: Sheriff's Office, \$1,642**
  - Appropriate \$1,642 in the Central Services Fund to increase asset #304107 for the new security cameras that were approved during the 2026 annual budget process.
- R. **Open Space Sales Tax Fund: Open Spaces, (\$104,639) (Transfer)**
  - Transfer \$104,639 from the event rental income in the Open Space Sales Tax Fund to the Fair Fund for anticipated need in the Fair Fund.
- S. **Grant Fund: District Attorney's Office, \$750,000**
  - Recognize and appropriate \$750,000 grant award for the Arapahoe County Domestic Violence High Risk Team Project awarded by the Office of Violence Against Women (OVW) to be spent over 3 years. This will include the addition of 2.00 Temporary Grant Funded positions.
- T. **Grant Fund: Sheriff's Office, (\$132,036), (1.00) FTE**
  - Reduce the revenue and appropriation by \$132,036 and the headcount by 1.00 FTE to account for grant funding that we are no longer receiving.
- U. **Road & Bridge Fund: Public Works & Development, \$32,426 (Transfer)**
  - Transfer \$32,426 from the Road & Bridge Fund to the Central Services Fund to cover the increased cost of a work truck, FA#303888, that was approved during the annual budget process.

- i. A portion of the work was going to be done by the Fleet Division and was not included in the quote and now needs to be done by an outside vendor.
- V. **Self-Insurance Liability Fund: County Attorney, \$95,563** (*Transfer*)
  - Transfer \$95,563 from the Self-Insurance Liability Fund to the Central Services Fund for four totaled vehicle claims.
- W. **Conservation Trust Fund: Open Spaces, \$0**
  - Approve the use of \$550,000 in the Conservation Trust Fund for a gravel parking lot refresh project at the Fairgrounds.
- X. **Open Space Sales Tax Fund: Open Spaces, \$0**
  - Approve an increase to the Kiowa Creek Open Space CIP project using \$680,000 of existing funds.
- Y. **Open Space Sales Tax Fund: Open Spaces, \$0**
  - Approve an increase to the 17 Mile House Barn and Restoration CIP project using \$185,000 existing funds.
- Z. **Communication Network Replacement Fund: Sheriff's Office: \$0**
  - Request a fixed asset to purchase a communications service monitor from the existing funds for \$55,463.
    - i. Asset is a radio testing and alignment system used to test, troubleshoot and maintain the radio communications equipment and certify radios in-house.

### **New Revenue/Budget Cleanup**

- AA. **General Fund: Administrative Services, \$40,000**
  - Recognize and appropriate funds for plan review activity that is being reimbursed by the applicant.
- BB. **General Fund: Sheriff's Office, \$22,522**
  - Recognize and appropriate \$22,522 that was received for the 2025 Wildland Fire Reimbursement.
- CC. **Fair Fund: Open Spaces, \$127,435**
  - Recognize and appropriate \$127,435 to true-up the anticipated revenue after the ticket price increase.
- DD. **Forfeiture Fund: Sheriff's Office, \$6,796**
  - Recognize and appropriate \$6,796 that was received from two DEA cases.
- EE. **Homeland Security Fund: Sheriff's Office, \$272,088**
  - Recognize and appropriate \$272,088 for the reappropriation of expected actuals for homeland security funds.
- FF. **Infrastructure Fund: Public Works & Development, (\$111,533)**
  - Reduce the revenue and appropriation by \$111,533 to account for the Picadilly Radcliffe project being completed.

**GG. Infrastructure Fund: Public Works & Development, \$86**

- Recognize and appropriate \$86 for an overpayment of ROW closing costs.

**HH. Infrastructure Fund: Public Works & Development, \$248,873**

- Recognize and appropriate \$248,873 for rural and regional impact fees received.

**II. Road & Bridge Fund: Public Works & Development, \$1,700**

- Recognize and appropriate \$1,700 received for the Arapahoe County Water and Wastewater Authority reimbursement for work completed.

**JJ. Road & Bridge Fund: Public Works & Development, \$25,679**

- Recognize and appropriate \$25,679 received for the Centennial Airport IGA reimbursement for road work.

**KK. Road & Bridge Fund: Public Works & Development, \$15,600**

- Recognize and appropriate \$15,600 received for manhole adjustment reimbursement.

**LL. Road & Bridge Fund: Public Works & Development, \$104,100**

- Recognize and appropriate \$104,100 received from the East Cherry Creek Valley Water and Sanitation District (ECCVWSD) for work completed.

**MM. Appropriate the annual rollover funds from various grants as needed to support 2026 operations for Community Resources**

- Appropriate \$95,616 in A/D Works! Fund
- Appropriate \$200,000 in the Community Development Fund
- Appropriate \$12,790 in the Grant Fund

**NN. Adjustments to revenue and appropriations for various funds and departments due to changes that have occurred since reappropriations.**

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

**Summary of Budget Amendment Requests**

Code	Department	Revenue Amount	Expense Amount	FTEs	Description	One Time
<b>2026</b>						
<b>DISCUSSION NEEDED</b>						
<b>General Fund</b>						
A	Administrative Services	-	140,000	-	Consultant for PWD to assist with the transition following retirement of PWD Director	x
B	Clerk & Recorder	90,500	90,500	-	Transfer from Central Services for purchase of printer carts	x
C	Facilities & Fleet Management	-	8,114	-	Updates to APZ office for sound proofing and fire code violation correction	x
D	District Attorney	-	79,355	-	Purchase 2 vehicles to replace two that have a lease ending soon.	x
E	District Attorney	-	9,000	-	Purchase computers and equipment for three positions	x
F	District Attorney	-	38,000	-	Additional expenses for the 12.00 FTE that were added during the budget process	
G	Facilities & Fleet Management	-	675,000	-	Appropriate and transfer funds to Capital Expenditure Fund for the Solar Photovoltaix (PV) installation across 7 county facilities	x
H	Human Resources	-	55,000	1.00	A new Leaves Administrator position to take place of using The Standard for leave tracking	
I	Human Resources	-	(15,375)	-	Transfer funds for Absence Soft software to the IT budget	
I	Information Technology	-	30,750	-	Transfer funds from HR and Sheriff's Office for Absence Soft software management	
I	Sheriff's Office	-	(15,375)	-	Transfer funds for Absence Soft software to the IT budget	
J	Sheriff's Office	-	129,554	-	Increase to cover additional cost on several fixed assets	x
K	Sheriff's Office	-	-	-	Transfer to Central Services to purchase a total station for the traffic unit	x
L	Sheriff's Office	-	-	-	Transfer to Central Services to purchase a CCTV trailer for Public Safety Bureau	x
<i>SUBTOTAL General Fund</i>		<i>90,500</i>	<i>1,224,523</i>	<i>1.00</i>		
<b>Capital Expenditure Fund</b>						
M	Information Technology	-	251,415	-	Increase funding for the Enterprise Service Management System by \$550,000 from fund balance and the Tech Modernization Project	x
G	Facilities & Fleet Management	675,000	675,000	-	Transfer from General Fund for the Solar Photovoltaix (PV) installation across 7 county facilities	x
N	Facilities & Fleet Management	-	-	-	Transfer \$319,868 from the Countywide Space Study Project to the HR/Finance Admin I Office Improvement project	x
<i>SUBTOTAL Capital Expenditure Fund</i>		<i>675,000</i>	<i>926,415</i>	<i>-</i>		
<b>Central Services Fund</b>						
S	Administrative Services	95,563	-	-	Transfer from Self Insurance Fund for four totaled vehicles	x
B	Clerk & Recorder	-	90,500	-	Transfer to General Fund for purchase of printer carts	x
D	District Attorney	79,355	79,355	-	Purchase 2 vehicles to replace two that have a lease ending soon.	x
O	Facilities & Fleet Management	-	86,090	-	Appropriate funds for Q3 2025 assets missed during reappropriations	x
J	Sheriff's Office	129,544	129,544	-	Increase to cover additional cost on several fixed assets	x
K	Sheriff's Office	39,802	39,802	-	Transfer from General Fund to purchase a total station for the traffic unit	x
P	Sheriff's Office	-	87,000	-	Purchase a Chevy Tahoe to replace a totaled vehicle	x
Q	Sheriff's Office	-	1,642	-	Increase to new security camera approved in 2026 budget process	x
L	Sheriff's Office	46,192	46,192	-	Transfer from General Fund to purchase a CCTV trailer for Public Safety Bureau	x
U	Public Works & Development	32,426	32,426	-	Transfer from Road & Bridge Fund for increased cost of work truck, FA#303888	x
<i>SUBTOTAL Central Services Fund</i>		<i>422,882</i>	<i>592,551</i>	<i>-</i>		
<b>Open Space Sales Tax Fund</b>						
R	Open Spaces	-	-	-	Transfer event rental income funds to the Fair Fund	x
<i>SUBTOTAL Open Spaces Sales Tax Fund</i>		<i>-</i>	<i>-</i>	<i>-</i>		
<b>Fair Fund</b>						
R	Open Spaces	104,639	104,639	-	Transfer event rental income funds to the Fair Fund	x
<i>SUBTOTAL Fair Fund</i>		<i>104,639</i>	<i>104,639</i>	<i>-</i>		
<b>Grant Fund</b>						
S	District Attorney's Office	750,000	750,000	-	Recognize and appropriate funds received for the Arapahoe County Domestic Violence High Risk Team Project awarded by the Office of Violence Against Women (OVW)	x
T	Sheriff's Office	(132,036)	(132,036)	(1.00)	Elimination of 1.00 FTE (vacant) that is no longer funded by a grant	
<i>SUBTOTAL Grant Fund</i>		<i>617,964</i>	<i>617,964</i>	<i>(1.00)</i>		
<b>Road &amp; Bridge Fund</b>						
U	Public Works & Development	-	-	-	Transfer to Central Services Fund for increased cost of work truck, FA# 303888	x
<i>SUBTOTAL Road &amp; Bridge Fund</i>		<i>-</i>	<i>-</i>	<i>-</i>		
<b>Self Insurance Liability Fund</b>						
V	County Attorney	-	-	-	Transfer to Central Services for four totaled vehicles.	x
<i>SUBTOTAL Self Insurance Liability Fund</i>		<i>-</i>	<i>-</i>	<i>-</i>		
<b>TOTAL Discussion Needed</b>		<b>\$ 1,910,985</b>	<b>\$ 3,466,092</b>	<b>-</b>		

**Summary of Budget Amendment Requests**

Code	Department	Revenue Amount	Expense Amount	FTEs	Description	One Time
<b>NEW REVENUE/BUDGET CLEANUP</b>						
<b>General Fund</b>						
AA	Administrative Services	40,000	40,000	-	Recognize and appropriate plan review activity that is being reimbursed by applicant	x
BB	Sheriff's Office	22,522	22,522	-	Recognize and appropriate the 2025 Wildland Fire Reimbursement	x
	<i>SUBTOTAL General Fund</i>	<i>62,522</i>	<i>62,522</i>	<i>-</i>		
<b>A/D Works! Fund</b>						
MM	Community Resources	-	95,616	-	Annual Rollover of funds	x
	<i>SUBTOTAL A/D Works! Fund</i>	<i>-</i>	<i>95,616</i>	<i>-</i>		
<b>Capital Expenditure Fund</b>						
NN	Facilities & Fleet Management	-	(400,029)	-	True-up of fund balance due to changes made after reappropriations	x
	<i>SUBTOTAL Capital Expenditure Fund</i>	<i>-</i>	<i>(400,029)</i>	<i>-</i>		
<b>Community Development Fund</b>						
MM	Community Resources	-	200,000	-	Annual Rollover of funds	x
	<i>SUBTOTAL Community Development Fund</i>	<i>-</i>	<i>200,000</i>	<i>-</i>		
<b>Communication Network Replacement Fund</b>						
NN	Administrative Services	-	(168,631)	-	True-up of fund balance due to changes made after reappropriations	x
	<i>SUBTOTAL Comm. Network Replacement Fund</i>	<i>-</i>	<i>(168,631)</i>	<i>-</i>		
<b>Fair Fund</b>						
CC	Open Space	127,435	127,435	-	Recognize and appropriate revenue to true-up anticipated increase from ticket prices	
	<i>SUBTOTAL Fair Fund</i>	<i>127,435</i>	<i>127,435</i>	<i>-</i>		
<b>Forfeiture Fund</b>						
NN	Sheriff's Office	-	52,502	-	True-up of fund balance due to changes made after reappropriations	x
DD	Sheriff's Office	6,796	6,796	-	Recognize and appropriate funds received from two DEA cases	x
	<i>SUBTOTAL Forfeiture Fund</i>	<i>6,796</i>	<i>59,298</i>	<i>-</i>		
<b>Grant Fund</b>						
MM	Community Resources	-	12,790	-	Annual Rollover of funds	x
	<i>SUBTOTAL Grant Fund</i>	<i>-</i>	<i>12,790</i>	<i>-</i>		
<b>Building Maintenance Fund</b>						
NN	Facilities & Fleet Management	-	142,385	-	Appropriate unspent balance for invoice that was not booked back as the department expected due to timing of actual payment	x
	<i>SUBTOTAL Building Maintenance Fund</i>	<i>-</i>	<i>142,385</i>	<i>-</i>		
<b>DA Forfeited Property Fund</b>						
NN	District Attorney	142,335	131,798	-	True-up balance due to changes after reappropriations.	x
	<i>SUBTOTAL DA Forfeited Property Fund</i>	<i>142,335</i>	<i>131,798</i>	<i>-</i>		
<b>Homeland Security Fund</b>						
EE	Sheriff's Office	272,088	272,088	-	Reappropriation of homeland security funds for expected actuals.	x
	<i>SUBTOTAL Homeland Security Fund</i>	<i>272,088</i>	<i>272,088</i>	<i>-</i>		
<b>Open Space Sales Tax</b>						
NN	Open Spaces	-	(543,606)	-	True-up balance due to changes after reappropriations	x
	<i>SUBTOTAL Open Space Sales Tax Fund</i>	<i>-</i>	<i>(543,606)</i>	<i>-</i>		
<b>Infrastructure Fund</b>						
NN	Public Works & Development	342,923	(1,107,997)	-	True-up balance due to changes after reappropriations	x
FF	Public Works & Development	(111,533)	(111,533)	-	Picadilly Radcliff project has been completed and no additional revenue is anticipated	x
GG	Public Works & Development	86	86	-	Recognize and appropriate overpayment of ROW closing costs	x
HH	Public Works & Development	248,873	248,873	-	Recognize and appropriate rural and regional impact fees	x
	<i>SUBTOTAL Infrastructure Fund</i>	<i>480,349</i>	<i>(970,571)</i>	<i>-</i>		
<b>Road &amp; Bridge Fund</b>						
II	Public Works & Development	1,700	1,700	-	Recognize and appropriate ACWWAPID reimbursement for work completed	x
JJ	Public Works & Development	25,679	25,679	-	Recognize and appropriate reimbursement from Centennial Airport IGA for road work	x
KK	Public Works & Development	15,600	15,600	-	Recognize and appropriate reimbursement for manhole adjustments	x
LL	Public Works & Development	104,100	104,100	-	Recognize and appropriate ECCVWSD reimbursement for work completed	x
	<i>SUBTOTAL Road &amp; Bridge Fund</i>	<i>147,079</i>	<i>147,079</i>	<i>-</i>		
	<b>TOTAL New Revenue/Budget Cleanup</b>	<b>\$ 1,238,604</b>	<b>\$ (831,826)</b>	<b>-</b>		
<b>No Document Supplementals</b>						
W	Open Spaces/Conservation Trust Fund	-	550,000	-	Fairgrounds Gravel Parking Lot Refresh project	x
X	Open Spaces/Open Space Sales Tax Fund	-	680,000	-	Increase Kiowa Creek Open Space construction project from existing funds	x
Y	Open Spaces/Open Space Sales Tax Fund	-	185,000	-	Increase 17 Mile House Barn and Restoration project from existing funds	x
Z	Sheriff's Office/Comm Network Replacement Fund	-	-	-	Fixed asset number to purchase new service monitors for \$55,463	x

**Summary of Budget Amendment Requests**

Code	Department	Revenue Amount	Expense Amount	FTEs	Description	One Time
<b>2026</b>						
<b>DISCUSSION NEEDED</b>						
<b>General Fund</b>						
A	Administrative Services	-	140,000	-	Consultant for PWD to assist with the transition following retirement of PWD Director	x
B	Clerk & Recorder	90,500	90,500	-	Transfer from Central Services for purchase of printer carts	x
C	Facilities & Fleet Management	-	8,114	-	Updates to APZ office for sound proofing and fire code violation correction	x
D	District Attorney	-	79,355	-	Purchase 2 vehicles to replace two that have a lease ending soon.	x
E	District Attorney	-	9,000	-	Purchase computers and equipment for three positions	x
F	District Attorney	-	38,000	-	Additional expenses for the 12.00 FTE that were added during the budget process	
G	Facilities & Fleet Management	-	675,000	-	Appropriate and transfer funds to Capital Expenditure Fund for the Solar Photovoltaix (PV) installation across 7 county facilities	x
H	Human Resources	-	55,000	1.00	A new Leaves Administrator position to take place of using The Standard for leave tracking	
I	Human Resources	-	(15,375)	-	Transfer funds for Absence Soft software to the IT budget	
I	Information Technology	-	30,750	-	Transfer funds from HR and Sheriff's Office for Absence Soft software management	
I	Sheriff's Office	-	(15,375)	-	Transfer funds for Absence Soft software to the IT budget	
J	Sheriff's Office	-	129,554	-	Increase to cover additional cost on several fixed assets	x
K	Sheriff's Office	-	-	-	Transfer to Central Services to purchase a total station for the traffic unit	x
L	Sheriff's Office	-	-	-	Transfer to Central Services to purchase a CCTV trailer for Public Safety Bureau	x
<i>SUBTOTAL General Fund</i>		<i>90,500</i>	<i>1,224,523</i>	<i>1.00</i>		
<b>Capital Expenditure Fund</b>						
M	Information Technology	-	251,415	-	Increase funding for the Enterprise Service Management System by \$550,000 from fund balance and the Tech Modernization Project	x
G	Facilities & Fleet Management	675,000	675,000	-	Transfer from General Fund for the Solar Photovoltaix (PV) installation across 7 county facilities	x
N	Facilities & Fleet Management	-	-	-	Transfer \$319,868 from the Countywide Space Study Project to the HR/Finance Admin I Office Improvement project	x
<i>SUBTOTAL Capital Expenditure Fund</i>		<i>675,000</i>	<i>926,415</i>	<i>-</i>		
<b>Central Services Fund</b>						
S	Administrative Services	95,563	-	-	Transfer from Self Insurance Fund for four totaled vehicles	x
B	Clerk & Recorder	-	90,500	-	Transfer to General Fund for purchase of printer carts	x
D	District Attorney	79,355	79,355	-	Purchase 2 vehicles to replace two that have a lease ending soon.	x
O	Facilities & Fleet Management	-	86,090	-	Appropriate funds for Q3 2025 assets missed during reappropriations	x
J	Sheriff's Office	129,544	129,544	-	Increase to cover additional cost on several fixed assets	x
K	Sheriff's Office	39,802	39,802	-	Transfer from General Fund to purchase a total station for the traffic unit	x
P	Sheriff's Office	-	87,000	-	Purchase a Chevy Tahoe to replace a totaled vehicle	x
Q	Sheriff's Office	-	1,642	-	Increase to new security camera approved in 2026 budget process	x
L	Sheriff's Office	46,192	46,192	-	Transfer from General Fund to purchase a CCTV trailer for Public Safety Bureau	x
U	Public Works & Development	32,426	32,426	-	Transfer from Road & Bridge Fund for increased cost of work truck, FA#303888	x
<i>SUBTOTAL Central Services Fund</i>		<i>422,882</i>	<i>592,551</i>	<i>-</i>		
<b>Open Space Sales Tax Fund</b>						
R	Open Spaces	-	-	-	Transfer event rental income funds to the Fair Fund	x
<i>SUBTOTAL Open Spaces Sales Tax Fund</i>		<i>-</i>	<i>-</i>	<i>-</i>		
<b>Fair Fund</b>						
R	Open Spaces	104,639	104,639	-	Transfer event rental income funds to the Fair Fund	x
<i>SUBTOTAL Fair Fund</i>		<i>104,639</i>	<i>104,639</i>	<i>-</i>		
<b>Grant Fund</b>						
S	District Attorney's Office	750,000	750,000	-	Recognize and appropriate funds received for the Arapahoe County Domestic Violence High Risk Team Project awarded by the Office of Violence Against Women (OVW)	x
T	Sheriff's Office	(132,036)	(132,036)	(1.00)	Elimination of 1.00 FTE (vacant) that is no longer funded by a grant	
<i>SUBTOTAL Grant Fund</i>		<i>617,964</i>	<i>617,964</i>	<i>(1.00)</i>		
<b>Road &amp; Bridge Fund</b>						
U	Public Works & Development	-	-	-	Transfer to Central Services Fund for increased cost of work truck, FA# 303888	x
<i>SUBTOTAL Road &amp; Bridge Fund</i>		<i>-</i>	<i>-</i>	<i>-</i>		
<b>Self Insurance Liability Fund</b>						
V	County Attorney	-	-	-	Transfer to Central Services for four totaled vehicles.	x
<i>SUBTOTAL Self Insurance Liability Fund</i>		<i>-</i>	<i>-</i>	<i>-</i>		
<b>TOTAL Discussion Needed</b>		<b>\$ 1,910,985</b>	<b>\$ 3,466,092</b>	<b>-</b>		

**Summary of Budget Amendment Requests**

Code	Department	Revenue Amount	Expense Amount	FTEs	Description	One Time
<b>NEW REVENUE/BUDGET CLEANUP</b>						
<b>General Fund</b>						
AA	Administrative Services	40,000	40,000	-	Recognize and appropriate plan review activity that is being reimbursed by applicant	x
BB	Sheriff's Office	22,522	22,522	-	Recognize and appropriate the 2025 Wildland Fire Reimbursement	x
	<i>SUBTOTAL General Fund</i>	<i>62,522</i>	<i>62,522</i>	<i>-</i>		
<b>A/D Works! Fund</b>						
MM	Community Resources	-	95,616	-	Annual Rollover of funds	x
	<i>SUBTOTAL A/D Works! Fund</i>	<i>-</i>	<i>95,616</i>	<i>-</i>		
<b>Capital Expenditure Fund</b>						
NN	Facilities & Fleet Management	-	(400,029)	-	True-up of fund balance due to changes made after reappropriations	x
	<i>SUBTOTAL Capital Expenditure Fund</i>	<i>-</i>	<i>(400,029)</i>	<i>-</i>		
<b>Community Development Fund</b>						
MM	Community Resources	-	200,000	-	Annual Rollover of funds	x
	<i>SUBTOTAL Community Development Fund</i>	<i>-</i>	<i>200,000</i>	<i>-</i>		
<b>Communication Network Replacement Fund</b>						
NN	Administrative Services	-	(168,631)	-	True-up of fund balance due to changes made after reappropriations	x
	<i>SUBTOTAL Comm. Network Replacement Fund</i>	<i>-</i>	<i>(168,631)</i>	<i>-</i>		
<b>Fair Fund</b>						
CC	Open Space	127,435	127,435	-	Recognize and appropriate revenue to true-up anticipated increase from ticket prices	
	<i>SUBTOTAL Fair Fund</i>	<i>127,435</i>	<i>127,435</i>	<i>-</i>		
<b>Forfeiture Fund</b>						
NN	Sheriff's Office	-	52,502	-	True-up of fund balance due to changes made after reappropriations	x
DD	Sheriff's Office	6,796	6,796	-	Recognize and appropriate funds received from two DEA cases	x
	<i>SUBTOTAL Forfeiture Fund</i>	<i>6,796</i>	<i>59,298</i>	<i>-</i>		
<b>Grant Fund</b>						
MM	Community Resources	-	12,790	-	Annual Rollover of funds	x
	<i>SUBTOTAL Grant Fund</i>	<i>-</i>	<i>12,790</i>	<i>-</i>		
<b>Building Maintenance Fund</b>						
NN	Facilities & Fleet Management	-	142,385	-	Appropriate unspent balance for invoice that was not booked back as the department expected due to timing of actual payment	x
	<i>SUBTOTAL Building Maintenance Fund</i>	<i>-</i>	<i>142,385</i>	<i>-</i>		
<b>DA Forfeited Property Fund</b>						
NN	District Attorney	142,335	131,798	-	True-up balance due to changes after reappropriations.	x
	<i>SUBTOTAL DA Forfeited Property Fund</i>	<i>142,335</i>	<i>131,798</i>	<i>-</i>		
<b>Homeland Security Fund</b>						
EE	Sheriff's Office	272,088	272,088	-	Reappropriation of homeland security funds for expected actuals.	x
	<i>SUBTOTAL Homeland Security Fund</i>	<i>272,088</i>	<i>272,088</i>	<i>-</i>		
<b>Open Space Sales Tax</b>						
NN	Open Spaces	-	(543,606)	-	True-up balance due to changes after reappropriations	x
	<i>SUBTOTAL Open Space Sales Tax Fund</i>	<i>-</i>	<i>(543,606)</i>	<i>-</i>		
<b>Infrastructure Fund</b>						
NN	Public Works & Development	342,923	(1,107,997)	-	True-up balance due to changes after reappropriations	x
FF	Public Works & Development	(111,533)	(111,533)	-	Picadilly Radcliff project has been completed and no additional revenue is anticipated	x
GG	Public Works & Development	86	86	-	Recognize and appropriate overpayment of ROW closing costs	x
HH	Public Works & Development	248,873	248,873	-	Recognize and appropriate rural and regional impact fees	x
	<i>SUBTOTAL Infrastructure Fund</i>	<i>480,349</i>	<i>(970,571)</i>	<i>-</i>		
<b>Road &amp; Bridge Fund</b>						
II	Public Works & Development	1,700	1,700	-	Recognize and appropriate ACWWAPID reimbursement for work completed	x
JJ	Public Works & Development	25,679	25,679	-	Recognize and appropriate reimbursement from Centennial Airport IGA for road work	x
KK	Public Works & Development	15,600	15,600	-	Recognize and appropriate reimbursement for manhole adjustments	x
LL	Public Works & Development	104,100	104,100	-	Recognize and appropriate ECCVWSD reimbursement for work completed	x
	<i>SUBTOTAL Road &amp; Bridge Fund</i>	<i>147,079</i>	<i>147,079</i>	<i>-</i>		
	<b>TOTAL New Revenue/Budget Cleanup</b>	<b>\$ 1,238,604</b>	<b>\$ (831,826)</b>	<b>-</b>		
<b>No Document Supplementals</b>						
W	Open Spaces/Conservation Trust Fund	-	550,000	-	Fairgrounds Gravel Parking Lot Refresh project	x
X	Open Spaces/Open Space Sales Tax Fund	-	680,000	-	Increase Kiowa Creek Open Space construction project from existing funds	x
Y	Open Spaces/Open Space Sales Tax Fund	-	185,000	-	Increase 17 Mile House Barn and Restoration project from existing funds	x
Z	Sheriff's Office/Comm Network Replacement Fund	-	-	-	Fixed asset number to purchase new service monitors for \$55,463	x