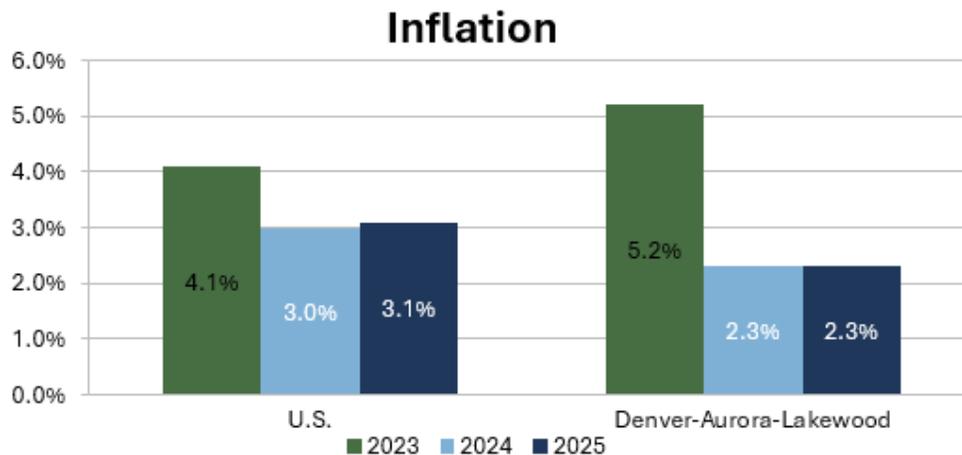


Economic Indicators -March 2025						
Economic Indicator	Area	2023	2024	Forecast		
				2025	2026	2027
Real GDP Growth	National	2.9%	2.8%	1.3%	1.7%	1.9%
Unemployment Rate	National	3.6%	4.0%	4.3%	4.4%	4.2%
	Colorado	3.3%	4.3%	4.7%	4.6%	4.4%
Personal Income Growth	National	5.9%	5.4%	4.4%	4.0%	3.9%
	Colorado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

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

Economic Outlook

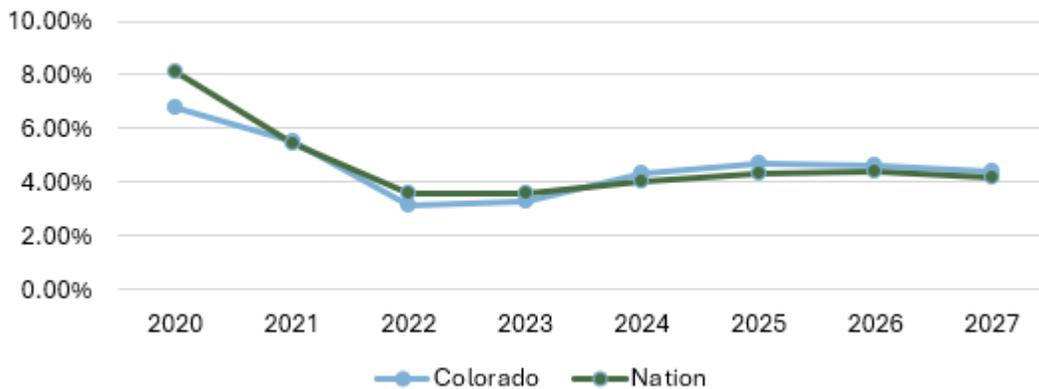
Economic expansion is expected to continue for both the national and state economies throughout the forecast period, although it is estimated at a slower rate as compared to 2024. The US Real GDP grew 2.8 percent in 2024 and is expected to slow to 1.3 percent in 2025, then increase to 1.7 percent and 1.9 percent in 2026 and 2027 as spending nationwide slows down. Colorado’s economy grew at a slower rate in 2024 compared with the US and is predicted to follow closely to the national average through 2027.



Inflation for the US remains above the long-term rate target of 2 percent. Recently inflation has been driven by transportation costs, particularly from auto insurance. The US inflation is expected to be 3.1 percent in 2025, decreasing to 2.8 percent in 2026 and 2.5 percent in 2027.

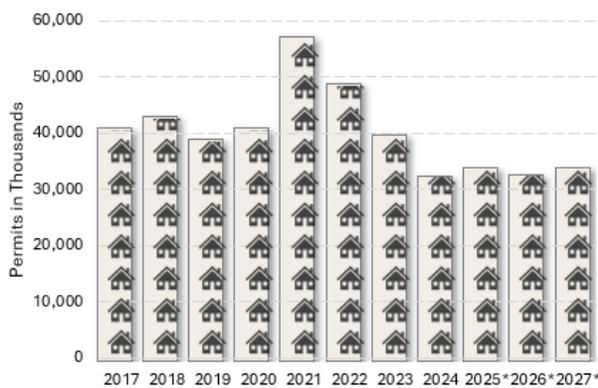
Inflation for the Denver-Aurora-Lakewood area is expected to remain flat at 2.3 percent from 2024 to 2025, then rise to 2.6 in 2026, and lower to 2.4 in 2027. The Denver-Aurora-Lakewood area inflation is mostly being affected by transportation cost that increased 8.3 percent year-over-year, while the housing prices remain flat year-over-year.

Unemployment Trends

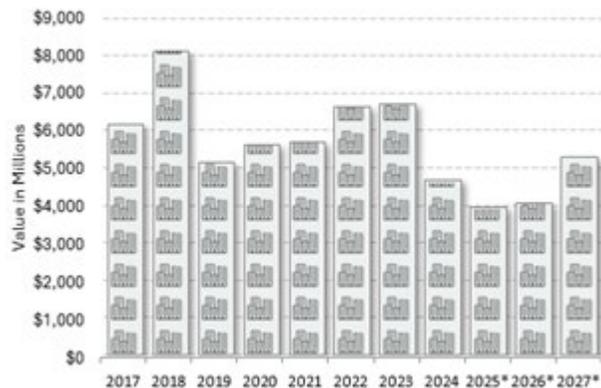


For a number of years, the unemployment rate in Colorado was lower than the nation. In 2024 Colorado had a higher unemployment rate of 4.3 percent compared to 4.0 percent for the nation. That trend is expected to continue through the forecast period with Colorado unemployment forecasted to increase to 4.7 percent in 2025 and decrease to 4.6 percent and 4.4 percent in 2026 and 2027. The forecast shows national unemployment increasing to 4.3 percent in 2025, followed by reductions to 4.4 percent and 4.2 percent in 2026 and 2027.

Colorado Residential Permits



Colorado Nonresidential Construction



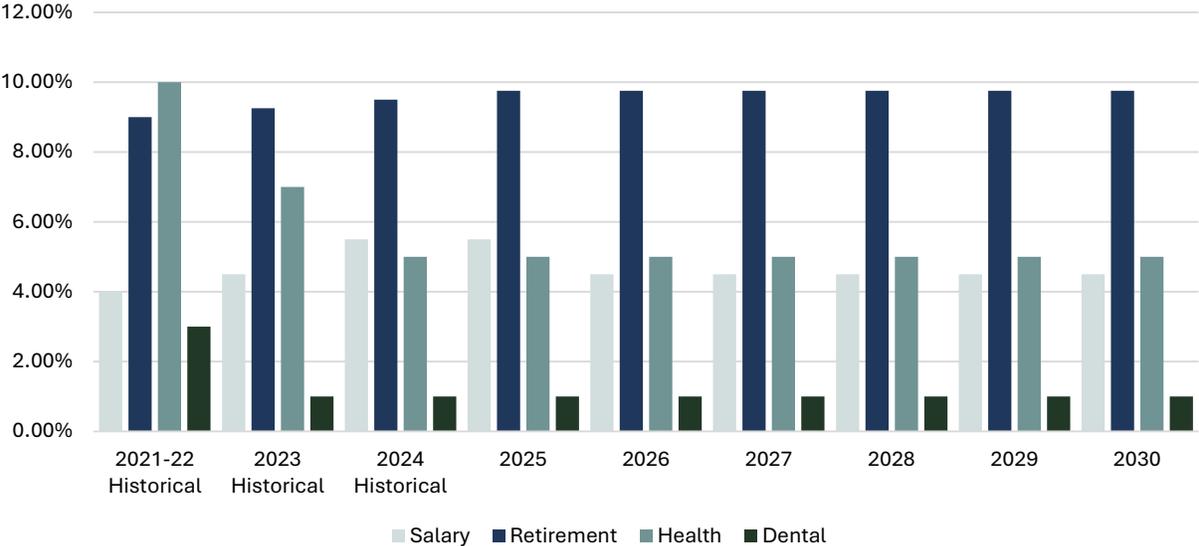
In Colorado, residential construction permits are expected to increase 4.2 percent in 2025, decrease 3.5 percent in 2026, then increase 4.3 percent in 2027. Single family starts are forecast to increase 11 percent this year after remaining flat last year. Multifamily construction starts saw sharp declines in 2024, are expected to continue in 2025. Nonresidential construction saw significant increases in 2022 and 2023 due to a few large manufacturing projects such as the Pepsi manufacturing plant. In

2024, manufacturing construction returned to a normal level driving a 22.2 percent decrease. Another decline of 15.7 percent is forecast for 2025, followed by increases of 3.6 percent and 30.0 percent in 2026 and 2027. The future growth is expected due to bond issuances by schools and investments by utilities.

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 average 1.3 percent over the forecast period. 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 of 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.

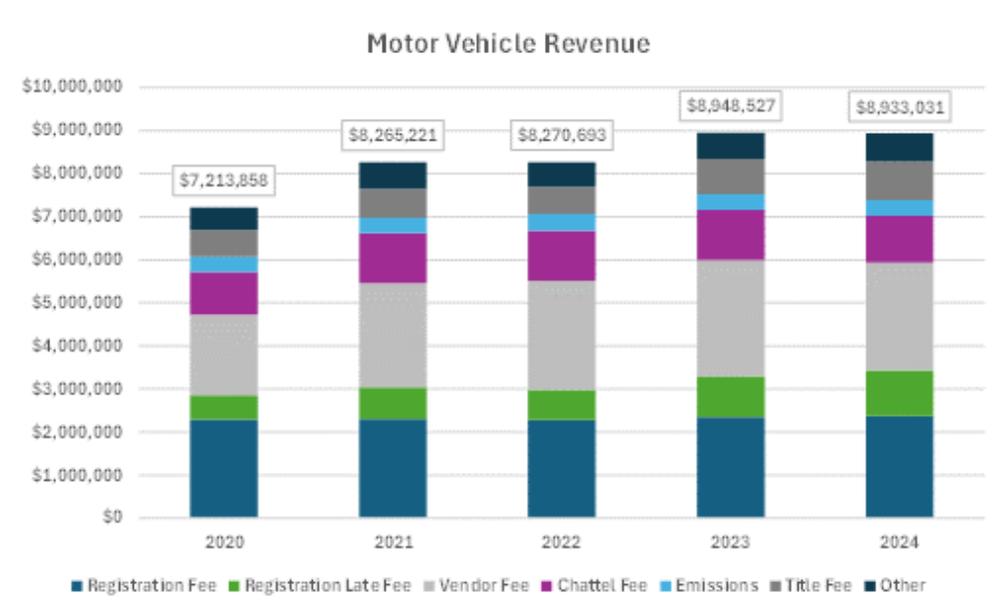
Featured Revenue: Motor Vehicle

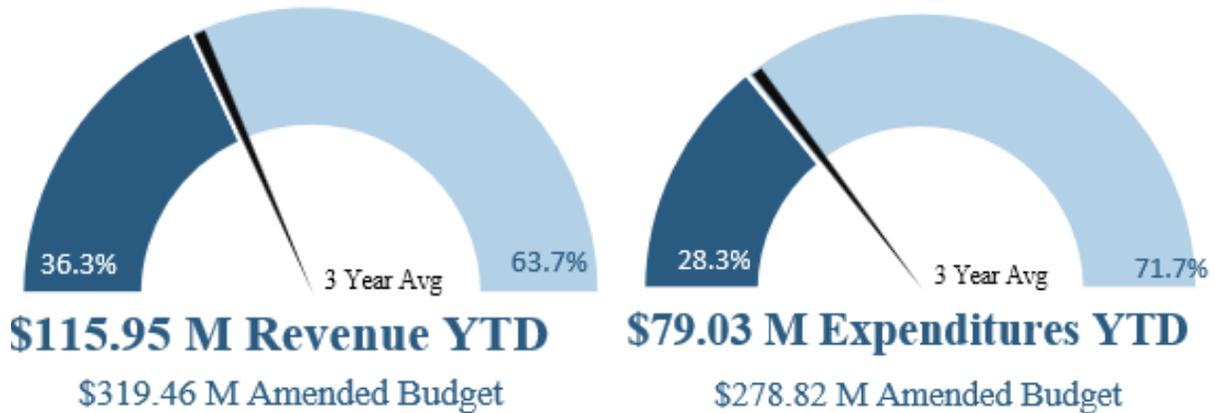
Q1

The Motor Vehicle Division assists Arapahoe County residents with registering and titling vehicles at four branch offices in Aurora, Byers, Littleton, and Centennial. The Division is responsible for collecting taxes and fees on vehicles and distributing the revenues to appropriate government agencies. Motor vehicle revenue is tied to new and used vehicle purchases and has been increasing as the economy improved over the last several years. The County's portion of the taxes and fees collected in 2020 was \$7.2 million and has grown 23.8 percent to \$8.9 million in 2024.

Registration of vehicles is a major revenue source within the Motor Vehicle Division. The vehicle registration fee is a combination of a license fee plus an ownership tax and are paid each year after the purchase of a vehicle. The license fee is based upon the empty weight and type of vehicle being registered. Vehicle registration revenue was \$2.4 million in 2024 with minimal gains over the past 5 years, except for a 3 percent increase in 2023. Late fees are charged when a vehicle is not registered within 60 days from the purchase date, or after a one-month grace period for renewals. The fee of \$25 for each month the vehicle owner is late, not to exceed \$100, accounted for \$1.0 million in 2024. The late fee revenue received significantly increased, about 35 percent, in 2021 and again in 2023.

Another major source of revenue is vendor fees. This fee is charged to cover the expenses incurred by collecting and distributing sales tax and are due when the vehicle is titled after a new or used vehicle purchase. The revenue received in 2024 was \$2.5 million, which has remained steady since 2021 with a 3 percent increase over this period. New vehicle registrations are predicted to have a smaller increase of 2 percent in 2025.





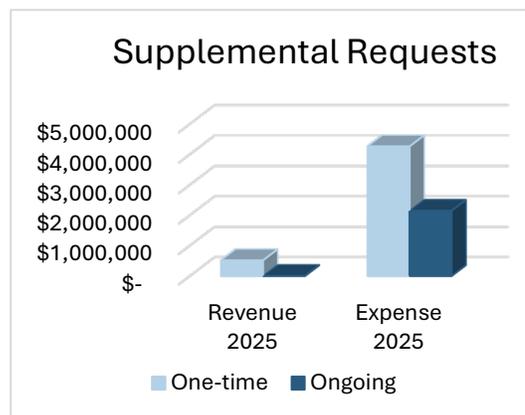
Current Outlook

Revenue is projected to reach \$330.1 million by the end of the year, surpassing the amended budget by \$10.6 million. It is expected to exceed the budget primarily due to property tax and specific ownership tax revenue combined to be \$9.9 million, or 4.5 percent higher than budgeted. Motor vehicle chattel fees and land recording fees are projected to produce \$552,000 less revenue compared to budget as the fee moves from a per-page fee to a flat fee. The decrease in these fees will be offset by the increase in interest on investments as interest rates will stay elevated in 2025. Year to date revenue collections compared to budget are at 36.3 percent, just slightly behind the 3 year average of 36.5 percent.

Expenditures are projected at \$270.3 million for 2025. The Services and Other category is projected to be \$56.5 million which is \$4.6 million under budget. This is due to a few ARPA water projects that will not be completed by year-end, remaining funds from the judicial district transition, and also from a lower anticipated need for operating supplies in the Sheriff’s Office for the RISE program reserve. The Benefits category is projected to come in \$1.8 million under budget primarily due to health insurance with the majority of the savings in the District Attorney’s Office and the Sheriff’s Office. Expenditures are currently at 28.3 percent of budget, compared to 28.9 percent for the 3 year average.

The amended budget includes a \$40.6 million addition to fund balance. Current projections show a \$59.7 million addition to fund balance. The inclusion of the requested supplementals would reduce the addition to fund balance to \$53.8 million, with a projected ending fund balance of \$168.7 million for 2025.

There are 23 supplemental requests for the 1st quarter review in the General Fund that have a net impact of \$5.9 million to expenditures for 2025. Twenty new FTEs are being requested across the District Attorney’s Office, Sheriff’s Office and Community Resources to manage

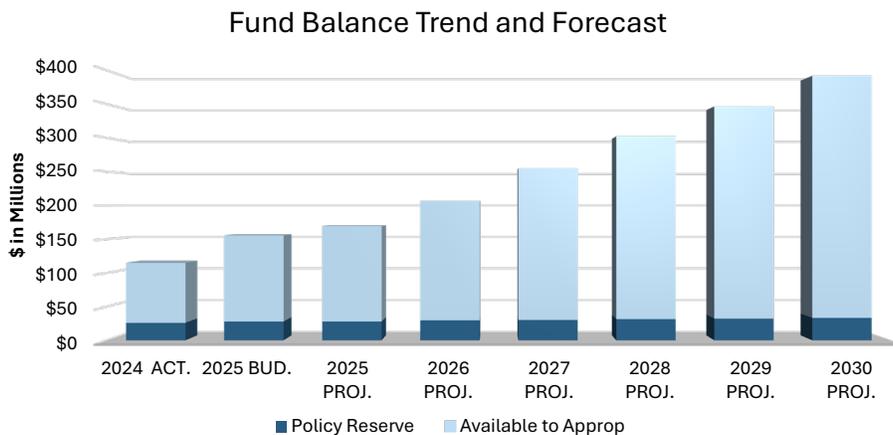


the estimated 900-1,200 caseload increase from domestic violence cases being shifted from municipal court to district court effective July 1, 2025. The District Attorney's Office is requesting one FTE for a Victim Compensation Specialist and Human Resources is requesting one FTE for a Labor Relations Administrator. Another supplemental request is for the HS Connects Modernization project to address critical security vulnerabilities and compliance deficiencies in digital accessibility. To accommodate the addition of a judge in 2026 and the domestic violence cases transition, a \$3.0 million request is entered for the buildout of a third courtroom on the third floor of Courthouse II.

Forecast

Total General Fund revenue is projected to increase by \$42.1 million from 2026 to 2030. Property tax revenue growth is no longer limited by TABOR and is projected to increase by an average of 1.2 percent over the 5-year forecast period totaling approximately \$35.3M. There is a projected decrease in property tax due to the anticipated reduction in assessed value combined with changes in the residential and non-residential assessment rates prior to anticipated increases through the forecast period. A resident advisory committee has been formed to oversee how the additional property tax revenue from the ballot initiative will be used to deliver essential services and to make critical investments in the County.

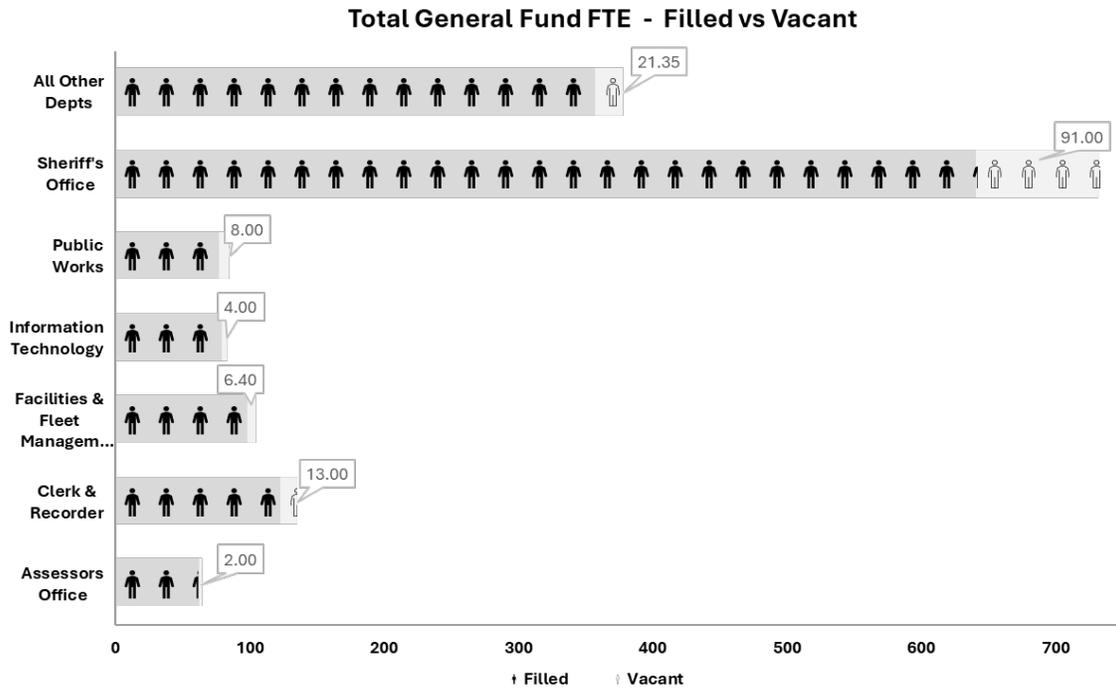
Total General Fund expenditures are projected to increase by \$34.1 million during the forecast period from \$268.6 million in 2026 to \$302.7 million in 2030. The expenditure growth is due to salaries and benefits increasing as there are no inflationary or automatic escalators included for other controllable expenditure accounts. Expenditures related to the additional property tax revenue are not incorporated in the forecast period as those decisions will begin during 2025 as part of the 2026 budget process and future budgets.



The fund balance is projected to increase from \$114.9 million at the start of 2025 to \$391.5 million by the end of 2030 as shown in the chart above. The primary driver of the growth in fund balance is property tax with a substantial portion being from the additional revenue from ballot initiative 1A. The landscape of the General Fund balance will change as associated expenditures are included in future budgets. These fund balance amounts also do not take into consideration some expected expenses such as an annual transfer to the Capital Expenditure Fund.

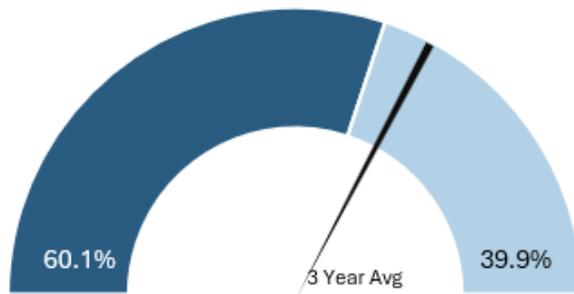
Staffing

There is a total of 1,595.37 FTE in the General Fund. At the end of the first quarter there was a total of 145.75 FTE vacant, of which 91.00 of the vacancies are located in the Sheriff's Office and 54.75 are in all other department and offices.



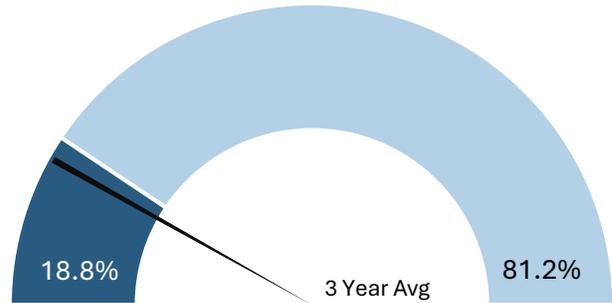
General Fund Projection									
(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
Revenue									
Taxes	151.8	219.6	219.6	229.4	207.3	221.7	230.9	233.2	243.4
Licenses & Permits	8.5	8.4	8.4	8.3	8.4	8.3	8.3	8.2	8.1
Intergovernmental	52.9	42.7	44.5	44.1	45.3	46.1	46.9	47.7	48.6
Charges for Services	31.4	30.0	30.1	30.8	28.9	29.4	30.7	30.3	31.7
Fines & Forfeits	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1
Investment Earnings & Contrib.	17.7	8.1	8.1	8.8	7.1	7.1	7.1	7.1	7.1
Interfund Revenues & Rent	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6
Transfers In	29.1	-	-	-	-	-	-	-	-
Other Financing Sources	5.5	5.2	5.2	5.0	5.5	5.5	5.5	5.6	5.6
Total Revenue	300.6	317.6	319.5	330.1	306.1	321.7	333.0	335.7	348.1
Expenditures									
Salaries	128.9	148.2	148.7	148.2	154.5	158.3	166.1	171.9	179.9
Employee Benefits	34.7	41.6	41.6	39.8	42.9	44.8	46.8	48.8	51.1
Supplies	8.2	9.2	9.1	7.9	9.6	9.2	9.4	9.0	9.5
Services & Other	69.9	51.0	61.1	56.5	50.8	50.6	52.4	50.8	51.3
Community Programs	0.3	0.1	1.3	0.8	0.1	0.1	0.1	0.1	0.1
Capital Outlay	0.3	0.0	0.9	0.9	0.0	0.0	0.0	0.0	0.0
Central Services	3.0	3.3	3.3	3.4	3.4	3.4	3.5	3.5	3.6
Transfers Out	18.9	12.7	12.8	12.8	7.2	7.2	7.2	7.2	7.2
Other Uses/Miscellaneous	0.0	-	-	-	-	-	-	-	-
Total Expenditures	264.3	266.2	278.8	270.3	268.6	273.6	285.6	291.4	302.7
Net of Revenue/Expenditures	36.3	51.4	40.6	59.7	37.5	48.1	47.5	44.3	45.4
Adjustments to Revenue	-	-	-	0.5	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals*	-	-	-	6.4	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	-	-	-	6.4	-	-	-	-	-
Total Net Revenue/Expenditures	36.3	51.4	40.6	53.8	37.5	48.1	47.5	44.3	45.4
Cumulative Balance									
Beginning Funds Available	78.6	114.9	114.9	114.9	168.7	206.2	254.3	301.8	346.1
Change in Fund Balance	36.3	51.4	40.6	53.8	37.5	48.1	47.5	44.3	45.4
Ending Funds Available	114.9	166.3	155.5	168.7	206.2	254.3	301.8	346.1	391.5
Board Designated Reserve	26.1	28.0	28.0	28.0	29.5	30.1	31.4	32.1	33.3
Portion of Revenue from 1A		62.2	62.2	69.2	39.9	47.2	49.5	45.0	47.9
Portion of Expenditures from 1A		2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1

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



\$5.65 M Revenue YTD

\$9.39 M Amended Budget



\$6.55 M Expenditures YTD

\$34.86 M Amended Budget

Current Outlook

The Capital Expenditure Fund projects \$14.7 million in revenue by year-end. This revenue consists of \$6.3 million from property tax accounts and specific ownership tax. To cover the funding gap, there is an \$8,260,199 transfer from the General Fund and a budgeted use of \$1,078,957 from fund balance.

Expenditures are projected to reach \$27.5 million by year-end. The adopted budget included six new projects, with twenty unfinished projects from prior years added during reappropriation. Approximately eleven projects will remain incomplete by year-end, with an estimated \$5.7 million to be reappropriated to the 2026 budget for their completion.

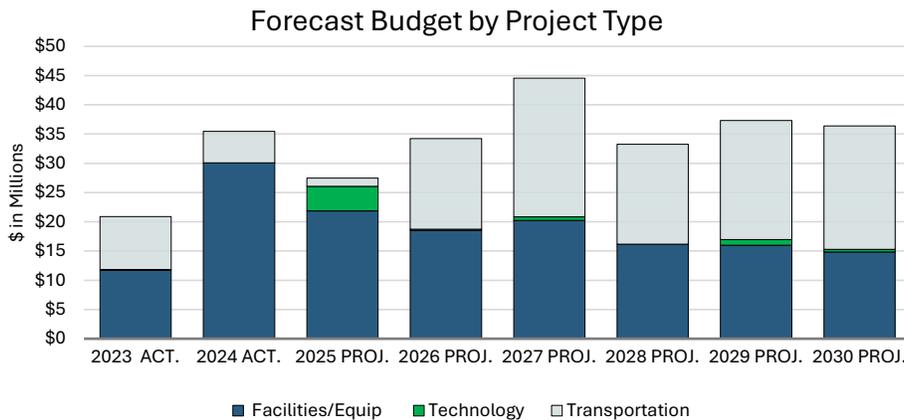
The Detention Facility Medical Expansion project, with \$13.3 million in remaining budget, has completed the kitchen and laundry facility, which should be operational soon pending final acceptance. The medical addition is progressing and expected to be completed in Q1 2026. Other significant projects include the Justice Center Courthouse II courtroom and tenant improvements (\$3.2 million) and the Countywide Space Study Consolidation (\$3.1 million).

Two supplemental requests are pending this quarter. The first is a request to appropriate \$303,515 from fund balance for the Sheriff's Office headquarters building rooftop AC unit replacement, which was omitted during reappropriation. The second request includes a \$3.0 million transfer from the General Fund to increase the Courthouse II project budget to \$6.2 million. This enhancement will complete a third courtroom to accommodate increasing domestic violence caseloads and an additional judge expected in July 2026.

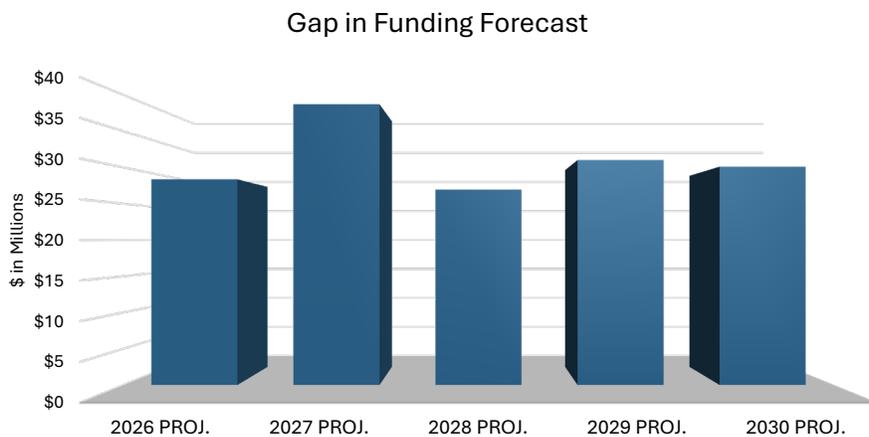
Forecast

The Capital Expenditure Fund derives its revenue primarily from property tax and specific ownership tax. When these revenue streams are insufficient to fund approved 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.



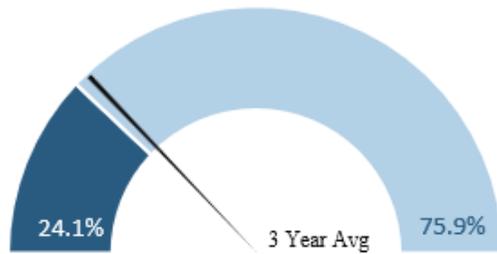
Based on these forecasts, the chart below shows the current projected gap in funding for the forecasted years. These charts do not show any updates that may be made as part of the 2026 budget process.



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.

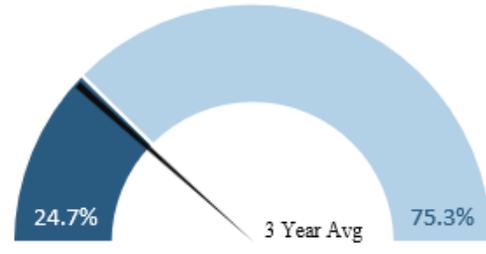
Capital Expenditure Fund Projection

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
Revenue									
Taxes	6.2	6.3	6.3	6.3	6.3	6.3	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	3.1	3.1	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-
Total Revenue	14.5	9.3	9.4	9.5	6.3	6.3	6.3	6.3	6.3
Expenditures									
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	33.4	26.1	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	-	-	-	-	-	-	-	-	-
Total Expenditures	35.5	10.3	34.9	27.5	34.2	44.6	33.2	37.3	36.4
Net of Revenue/Expenditures	(21.0)	(1.1)	(25.5)	(18.1)	(28.0)	(38.3)	(26.9)	(31.0)	(30.1)
Adjustments to Revenue	-	-	-	3.0	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	3.3	-	-	-	-	-
Reappropriations	-	-	-	-	5.7	-	-	-	-
Capital Funding Gap	-	-	-	-	(28.0)	(38.3)	(26.9)	(31.0)	(30.1)
Total Adjustments to Expenditures	-	-	-	3.3	(22.3)	(38.3)	(26.9)	(31.0)	(30.1)
Total Net Revenue/Expenditures	(21.0)	(1.1)	(25.5)	(18.4)	(5.7)	-	-	-	-
Cumulative Balance									
Beginning Funds Available	47.2	26.1	26.1	26.1	7.8	2.1	2.1	2.1	2.1
Change in Fund Balance	(21.0)	(1.1)	(25.5)	(18.4)	(5.7)	-	-	-	-
Ending Funds Available	26.1	25.1	0.7	7.8	2.1	2.1	2.1	2.1	2.1
Restrict/Commit/Assigned	-	-	-	-	-	-	-	-	-
Funds Available for Appropriation	26.1	25.1	0.7	7.8	2.1	2.1	2.1	2.1	2.1



\$21.70 M Revenue YTD

\$90.12 M Amended Budget



\$23.23 M Expenditures YTD

\$93.98 M Amended Budget

Current Outlook

The County revenue in 2025 is projected to be \$92.3 million. Child Welfare Services accounts for 36 percent of the budget at \$32.8 million. Block Allocation revenue from the state in SFY 24-25 total \$106.9 million. The Child Welfare and the Child Care Assistance Program block allocations account for 58 percent of the allocations from the state. The increase seen in program expenditures corresponds to the increase to revenue as the costs are reimbursed.

Expenditures are projected to be \$96.0 million for 2025. The salaries category is expected to be over budget by \$1.8 million due to both salaries and overtime. The Community and Child Support Services Division have a significant number of vacant positions and will require extra hours worked to stay compliant with regulatory mandated deadlines. Overtime in this fund is projected to be \$1.6 million in 2025 which has remained consistent each year since 2023. The fund is projected to spend its full allocation this year.

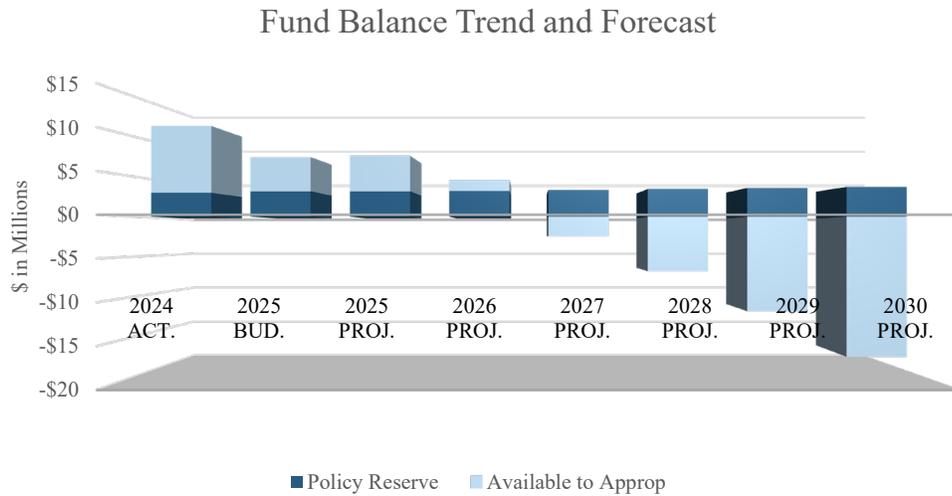
Forecast

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 and 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.

The Family Time Expansion and the HS Connects projects continue to progress and will greatly improve the experience received from the County for families and individuals. Both of these projects are expected to be finished in 2025.

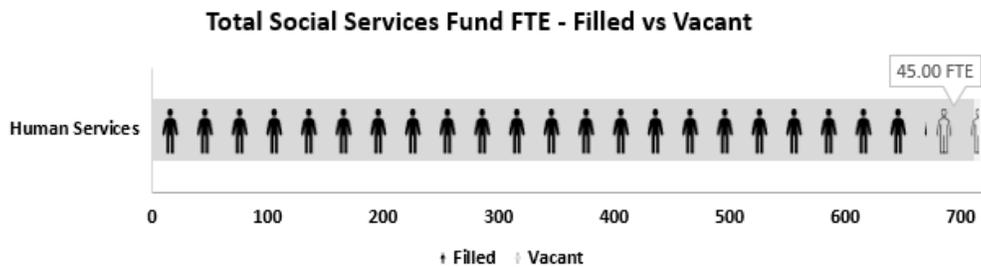
For 2025, there is an anticipated \$3.7 million use of the fund balance, compared to a budgeted \$3.9 million use of fund balance bringing the ending fund balance to \$7.6 million. As the growth of expenses surpass the growth in revenue, the need to rely on fund balance to cover the variance is created but not sustainable. The fund balance would drop below the Board policy reserve in 2026. The revenue growth for property tax is not projected to trend with the General Fund in the forecast

period. 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.



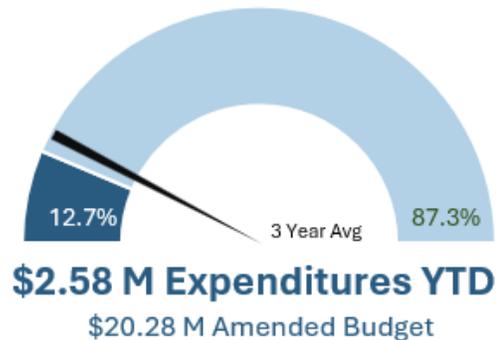
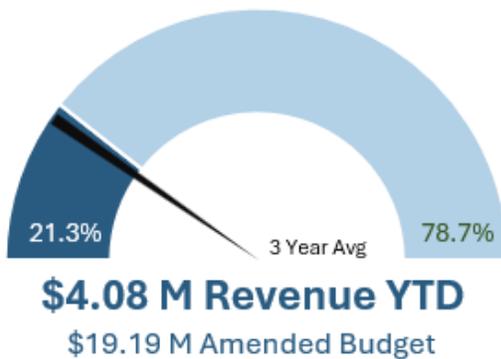
Staffing

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 45 FTE vacant.



Social Services Fund Projection

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
Revenue									
Taxes	20.9	21.7	21.7	22.4	22.5	23.4	24.3	25.3	26.4
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	66.3	66.9	67.3	68.8	68.9	70.9	73.1	75.3	77.5
Charges for Services	0.0	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	-	-	-	-	-	-	-	-	-
Other Financing Sources	2.2	1.1	1.1	1.0	1.1	1.1	1.1	1.1	1.1
Total Revenue	89.5	89.7	90.1	92.3	92.4	95.4	98.5	101.7	105.0
Expenditures									
Salaries	50.2	51.8	52.1	53.9	54.1	56.5	59.0	61.6	64.4
Employee Benefits	13.6	14.5	14.7	14.6	15.1	15.8	16.6	17.3	18.1
Supplies	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Services & Other	5.4	5.5	5.6	5.5	5.5	5.5	5.5	5.5	5.5
Community Programs	17.1	19.9	19.9	20.3	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	-	-	-	-	-	-	-	-	-
Total Expenditures	88.4	92.4	94.0	96.0	95.5	99.1	102.7	106.5	110.5
Net of Revenue/Expenditures	1.0	(2.8)	(3.9)	(3.7)	(3.0)	(3.6)	(4.2)	(4.8)	(5.5)
Adjustments to Revenue	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	-	-	-	-	-	-	-	-	-
Total Net Revenue/Expenditures	1.0	(2.8)	(3.9)	(3.7)	(3.0)	(3.6)	(4.2)	(4.8)	(5.5)
Cumulative Balance									
Beginning Funds Available	10.2	11.2	11.2	11.2	7.6	4.5	0.9	(3.3)	(8.2)
Change in Fund Balance	1.0	(2.8)	(3.9)	(3.7)	(3.0)	(3.6)	(4.2)	(4.8)	(5.5)
Ending Funds Available	11.2	8.5	7.4	7.6	4.5	0.9	(3.3)	(8.2)	(13.7)
Restrict/Commit/Assigned	(2.9)	(3.1)	(3.1)	(3.1)	(3.2)	(3.3)	(3.4)	(3.6)	(3.7)
Funds Available for Appropriation	8.3	5.3	4.2	4.4	1.3	(2.4)	(6.8)	(11.7)	(17.4)



Current Outlook

Revenue for 2025 is projected to come in at \$19.3 million. The main source of revenue comes from the HUTF funds received from the State. During the State Fiscal Year (SFY) 2024 the HUTF revenue grew by 14.3% compared to SFY2023. HUTF revenue is projected to collect \$10.3 million this year.

Expenditures are projected at \$19.9 million for 2025. There are currently several vacancies, however those positions are anticipated to be filled soon resulting in salaries and benefits being only slightly under budget. Overall, the expenditures are anticipated to be \$400,000 under budget across several categories. IG rents are projected to be \$132,000 below budget as some pieces of equipment are coming in at later dates than originally planned due to production and ordering delays.

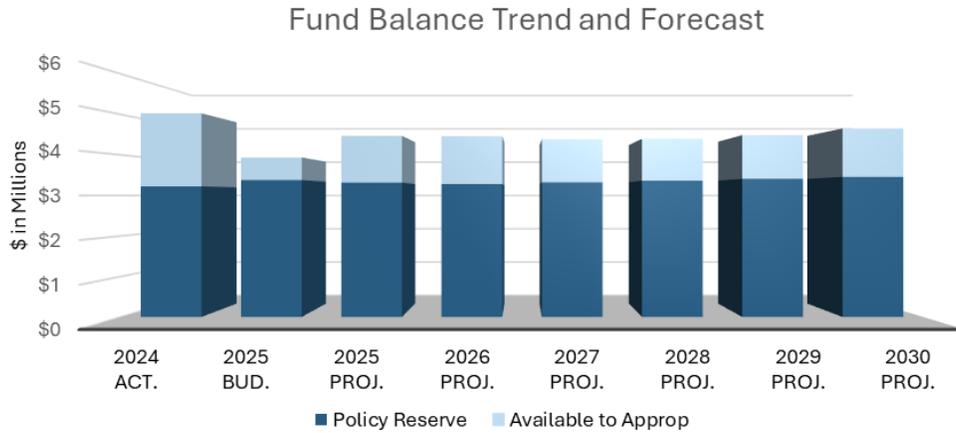
There are two supplementals that impact the Road & Bridge Fund for the first quarter with only one involving a budgetary impact for 2025. The first is a request to transfer funds to the Central Services Fund to upgrade the spec to the skid steer that was approved during the 2025 budget process. The second supplemental is a request to implement a hiring matrix for the road maintenance technician positions. This will have an impact to actuals of approximately \$153,000. This change can be absorbed within the 2025 budget but will have an ongoing impact with the increase to the salary and benefits categories of roughly \$265,000 in 2026.

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. SFY2025 is anticipated to increase by 4.8% while the other years are 3.5%. This significantly lowers prior projections made at the end of 2024. There will also be a slight growth in specific ownership tax as well.

For the forecast period the expenditures are held flat outside of the salary and benefit assumptions. Also not included in the forecast period is the increase to the salary and benefits if the hiring matrix is approved for the road maintenance technician positions. 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

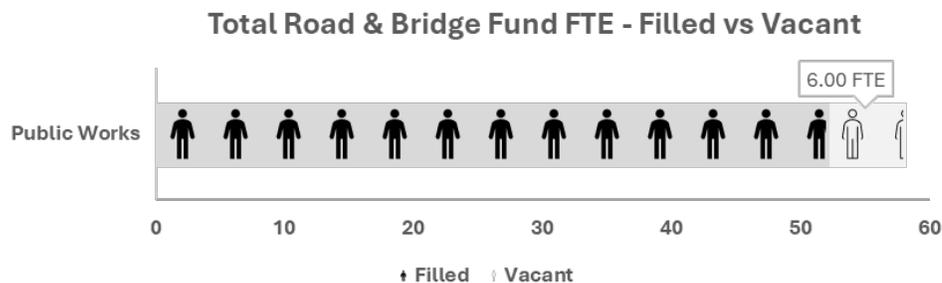
gap amount needed for the replacement of equipment is not included in the forecast but has been around \$382,000 on average.



As shown in the chart above, the fund balance is budgeted just above the policy reserve and remains there throughout the forecast period. The fund balance is projected to remain flat as the HUTF revenue increases along with the expenditure increases. This results in the fund remaining above the policy reserve by roughly \$1.3 million; however, if you factor in the impact of the funding matrix supplemental request to the forecast period, the fund will fall below the policy reserve in 2029 by \$100,000. Any additional pavement maintenance costs or equipment purchases that are requested during the annual budget process would also have an impact on the funds available for appropriation.

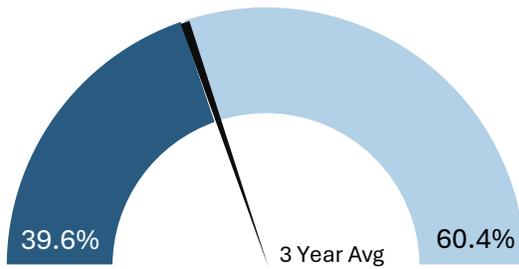
Staffing

There are a total of 58.00 FTE in the Road & Bridge Fund. At the end of the first quarter there were a total of 6.00 FTE vacant. The majority of these positions continue to be Road Maintenance Technicians.

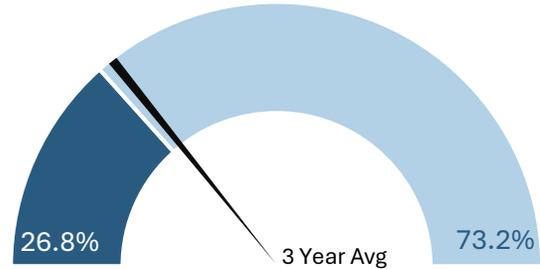


Road & Bridge Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
Revenue									
Taxes	8.4	8.4	8.4	8.5	8.6	8.4	8.4	8.4	8.4
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	10.4	10.4	10.7	11.0	11.4	11.7	12.1
Charges for Services	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	0.5	-	-	-	-	-	-	-	-
Other Financing Sources	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Total Revenue	19.6	19.2	19.2	19.3	19.7	19.9	20.2	20.6	20.9
Expenditures									
Salaries	3.7	4.2	4.2	3.9	4.4	4.6	4.8	5.0	5.2
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	5.1	4.6	4.9	4.9	4.9	4.9	4.9
Services & Other	6.8	6.1	6.4	6.8	6.1	6.1	6.1	6.1	6.1
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Central Services	2.5	3.1	3.1	2.9	3.1	3.1	3.1	3.1	3.1
Transfers Out	0.5	0.3	0.3	0.3	-	-	-	-	-
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Expenditures	19.4	19.7	20.3	19.6	19.7	19.9	20.2	20.5	20.8
Net of Revenue/Expenditures	0.3	(0.5)	(1.1)	(0.3)	(0.0)	(0.1)	0.0	0.1	0.2
Adjustments to Revenue	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	0.2	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	-	-	-	0.2	-	-	-	-	-
Total Net Revenue/Expenditures	0.3	(0.5)	(1.1)	(0.5)	(0.0)	(0.1)	0.0	0.1	0.2
Cumulative Balance									
Beginning Funds Available	4.8	5.0	5.0	5.0	4.6	4.5	4.5	4.5	4.6
Change in Fund Balance	0.3	(0.5)	(1.1)	(0.5)	(0.0)	(0.1)	0.0	0.1	0.2
Ending Funds Available	5.0	4.5	3.9	4.6	4.5	4.5	4.5	4.6	4.7
Restrict/Commit/Assigned	(3.2)	(3.3)	(3.4)	(3.3)	(3.3)	(3.3)	(3.4)	(3.4)	(3.5)
Funds Available for Appropriation	1.8	1.2	0.6	1.3	1.3	1.1	1.1	1.2	1.3



\$4.92 M Revenue YTD
 \$12.42 M Amended Budget



3.48 M Expenditures YTD
 \$13.01 M Amended Budget

Current Outlook

Revenue is projected to reach \$13.9 million for 2025, exceeding the budget of \$12.4 million. Property tax represents the largest revenue source and is projected at \$12.9 million by year-end, surpassing budget expectations due to a higher assessed valuation than originally anticipated. This increase will also boost Specific Ownership Tax beyond budget projections to an estimated \$720,150. There is one supplemental request to recognize revenue in the Contract Patrol account from the Town of Bennett, which will cover half the cost of an existing full-time equivalent (FTE). The Town Board recently approved this along with the IGA amendment.

Year-end expenditures are projected at \$12.4 million, which is \$580,186 less than budgeted. Expected savings in salaries amount to slightly over \$700,000 due to vacancies, though this is partially offset by overtime expenses projected to exceed budget by \$500,000. These vacancies also generate savings in the benefits category. Together, the salaries and benefits categories account for \$292,297 of the total savings. The amended budget includes a \$588,991 use of fund balance that would reduce the fund balance from \$8.4 million to \$7.8 million. However, based on year-end projections, there will actually be an increase to the fund balance of nearly \$1.5 million, bringing the ending fund balance up to \$9.8 million.

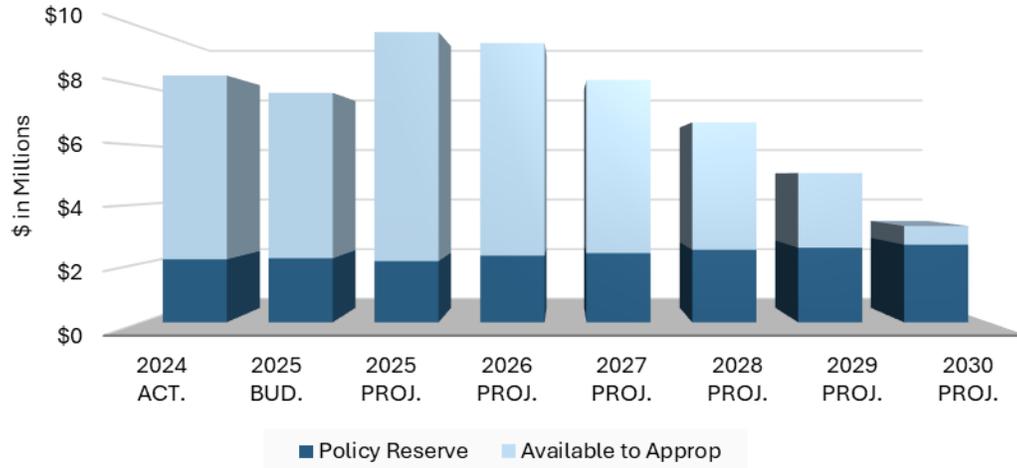
Forecast

In the forecasted years, property tax collections for 2026 are expected to decrease by approximately \$750,000 from the 2025 year-end projections. The residential assessment rate will drop from 6.70% for 2025 collections to 6.25% for collections in 2026. Beginning in tax year 2026 (for collections in 2027), the dual assessment rate system will be implemented. Changes to taxable value and reductions in the residential assessment rate have significantly impacted the Fund, where property tax is the major revenue source with a fixed mill levy. These forecasts reflect only existing tax and property value legislation, not potential future policy changes.

In the forecast, expenditures are projected to increase from \$13.5 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 outpace revenue growth, resulting in an average annual fund balance drawdown of \$1.4

million. 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 \$3.3 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 80.50 FTE in the ALEA Fund. As part of the 2024 budget and the first quarter budget review that year, there was an increase of 13.50 FTE to the fund. At the end of the first quarter of 2025, there were 17.00 vacant positions.

Total ALEA Fund FTE - Filled vs Vacant

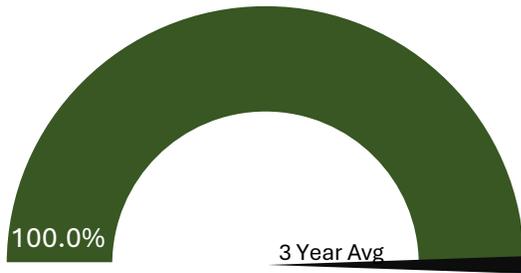


Arapahoe Law Enforcement Authority Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
Revenue									
Taxes	12.2	11.5	11.5	12.8	12.1	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	0.5	0.6	0.6	0.6	0.6	0.6
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	-	-	0.0	-	-	-	-	-
Total Revenue	13.9	12.4	12.4	13.9	13.2	12.8	13.3	13.5	14.0
Expenditures									
Salaries	8.3	8.6	8.6	8.5	9.0	9.4	9.8	10.2	10.7
Employee Benefits	2.2	2.4	2.4	2.2	2.5	2.6	2.7	2.9	3.0
Supplies	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.5
Services & Other	0.5	0.5	0.5	0.4	0.5	0.5	0.6	0.5	0.5
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	-	-	-	-	-	-	-	-	-
Total Expenditures	12.8	13.0	13.0	12.4	13.5	14.0	14.7	15.2	15.8
Net of Revenue/Expenditures	1.1	(0.6)	(0.6)	1.5	(0.4)	(1.3)	(1.4)	(1.7)	(1.8)
Adjustments to Revenues	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	-	-	-	-	-	-	-	-	-
Total Net Revenue/Expenditures	1.1	(0.6)	(0.6)	1.5	(0.4)	(1.3)	(1.4)	(1.7)	(1.8)
Cumulative Balance									
Beginning Funds Available	7.3	8.4	8.4	8.4	9.8	9.5	8.2	6.8	5.1
Change in Fund Balance	1.1	(0.6)	(0.6)	1.5	(0.4)	(1.3)	(1.4)	(1.7)	(1.8)
Ending Funds Available	8.4	7.8	7.8	9.8	9.5	8.2	6.8	5.1	3.3
Policy Reserve	(2.1)	(2.2)	(2.2)	(2.1)	(2.3)	(2.3)	(2.5)	(2.5)	(2.6)
Funds Available for Appropriation	6.2	5.6	5.6	7.8	7.2	5.9	4.3	2.5	0.6

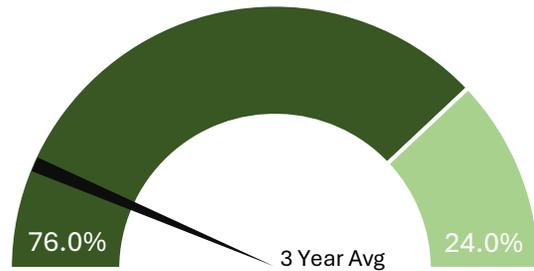
Featured Fund: Building Maintenance Fund

Q1



\$2.08 M Revenue YTD

\$2.08 M Amended Budget



\$2.17 M Expenditures YTD

\$2.86 M Amended Budget

Description

The Building Maintenance Fund is a dedicated financial resource that supports the maintenance, repair, and upkeep of all County facilities. It finances both routine maintenance activities, such as building systems upkeep and ordinary repairs, and special projects that require additional attention. This fund operates with significant flexibility, allowing transfers between projects to adapt to shifting maintenance priorities as they arise. All maintenance projects must undergo a formal submission, review, and approval process during the annual budgeting cycle to ensure proper tracking and management of expenditures.

Current Outlook

For the 2025 fiscal year, the Building Maintenance Fund has allocated \$1,526,269 for routine maintenance and repairs across all County facilities, including parking lots, distributed based on facility locations. An additional \$808,076 is budgeted for special projects, including window resealing at the District Attorney Building, fire alarm control upgrades at the Administration Building and Arapahoe Plaza South, and parking lot repairs at various County properties. With expenditures projected to exceed revenue, the fund will require a \$95,663 draw from its balance. There is an estimated \$337,047 that will need to be reappropriated to the 2026 budget to complete projects that will begin in 2025.

There is a supplemental request to appropriate \$393,100 from fund balance to address the additional work necessary to complete the fire alarm control upgrades at four locations.

Forecast

In the forecast period, revenue will remain flat at the current budget of \$2,078,000 and expenditures reflects an average historical increase per category. It does not include any additional budget package request that may occur. There would be an average of \$142,578 added to the fund balance annually from 2026 through 2030. In 2026, the total includes the estimated reappropriation amount which would result in a drawdown of \$216,684 from fund balance. Current projections have the beginning fund balance at \$1.7 million for 2026 and ending 2030 at \$2.3 million.

Building Maintenance Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Forecast				
	2024	2025	2025	2025	2026	2027	2028	2029	2030
Revenue									
Charges for Services	-	-	-	-	-	-	-	-	-
Other Financing Sources	0.1	-	-	-	-	-	-	-	-
Total Revenue	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1
Expenditures									
Salaries	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Supplies	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Services & Other	1.8	2.1	2.6	1.9	1.7	1.7	1.7	1.7	1.7
Capital Outlay	0.1	-	0.0	0.0	0.1	0.1	0.1	0.1	0.1
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Expenditures	2.1	2.3	2.9	2.2	2.0	1.9	1.9	1.9	1.9
Net of Revenue/Expenditures	0.1	(0.3)	(0.8)	(0.1)	0.1	0.2	0.2	0.1	0.1
Adjustments to Revenues	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	0.4	-	-	-	-	-
Reappropriations	-	-	-	-	0.3	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	-	-	-	0.4	0.3	-	-	-	-
Cumulative Balance									
Beginning Funds Available	2.1	2.2	2.2	2.2	1.7	1.5	1.6	1.8	1.9
Change in Fund Balance	0.1	(0.3)	(0.8)	(0.5)	(0.2)	0.2	0.2	0.1	0.1
Ending Funds Available	2.2	1.9	1.4	1.7	1.5	1.6	1.8	1.9	2.1
Restrict/Commit/Assigned	2.2	1.9	1.4	1.7	1.5	1.6	1.8	1.9	2.1
Funds Available for Appropriation	-	-	-	-	-	-	-	-	-

Staffing

There are no FTE in this fund.

1st Quarter Budget Review			
Summary of Proposed Budget Adjustments			
Fund	Revenue Amount	Expense Amount	FTEs
2025			
DISCUSSION NEEDED			
General Fund	\$ -	\$ 5,790,180	22.00
A/D Works! Fund	-	62,000	-
ALEA Fund	31,000	9,105	-
Capital Expenditure Fund	3,000,000	3,303,515	-
Central Services Fund	49,029	160,047	-
County Fair Fund	101,656	101,656	-
Building Maintenance Fund	-	393,100	-
Public Health Fund	31,699	31,699	-
Road & Bridge Fund	-	21,442	-
Social Services Fund	347,395	58,177	-
TOTAL Discussion Needed	\$ 3,560,779	\$ 9,930,921	22.00
NEW REVENUE/BUDGET CLEANUP			
General Fund	\$ 517,221	\$ 517,221	-
Forfeiture Fund	145,079	145,079	-
Grant Fund	1,430,400	1,440,228	-
Infrastructure Fund	2,328,257	901,023	-
Road & Bridge Fund	230,880	230,880	-
TOTAL New Revenue/Budget Cleanup	\$ 4,651,837	\$ 3,234,431	-

2025 Discussion Needed**A. General Fund: Administrative Services, \$300,000**

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

B. General Fund: Administrative Services, \$3,000,000 (transfer)

- Transfer \$3,000,000 from the General Fund balance and recognize and appropriate the same in the Capital Expenditure Fund, Facilities & Fleet Management for the buildout of a third courtroom for an additional judge and for the domestic violence cases transition from municipal court.

C. General Fund: Administrative Services, \$9,850 (transfer)

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

D. All Funds: Administrative Services, \$1,081,237 (annual impact \$2,306,525)

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

E. General Fund: District Attorney's Office, Community Resources, & Sheriff's Office, \$771,249, 20.00 FTE (annual impact \$2,283,134)

- Appropriate \$484,100 from the General Fund balance and increase the headcount by 16.00 FTE for the domestic violence cases transition from municipal court (partial year) (annual impact - \$1,826,577).
- Deputy District Attorneys, Victim Specialists, Legal Assistants, Investigators,
 - i. \$424,100 for salary & benefits
 - ii. \$60,000 for computer equipment and other one-time costs
 - iii. Phase in 2.00 FTE July 1, 8.00 FTE Oct 1, and 6.00 FTE Dec 1
- Appropriate \$102,784 from the General Fund balance and increase the headcount by 2.00 FTE for additional FTE in the Pretrial Unit for the domestic violence cases transition from municipal court (partial year) (annual impact - \$181,860).
 - i. \$97,924 for salary and benefits
 - ii. \$3,034 one-time for computer hardware equipment
 - iii. \$1,826 for annual computer software
- Appropriate \$184,365 from the General Fund balance and increase the headcount by 2.00 FTE for Court Services Deputies for the domestic violence cases transition from municipal court (partial year) (annual impact - \$274,697).
 - i. \$132,603 for salaries and benefits
 - ii. \$26,000 for equipment – radios, ballistic vests, body worn cameras, tasers, and rifles
 - iii. \$25,762 for uniforms, training, and supplies

F. General Fund: District Attorney's Office, \$590,131, 1.00 FTE (annual impact \$910,735)

- \$52,473 for a Victim Compensation Specialist, 1.00 FTE, to administer programs that provide compensation directly to crime victims and their families (partial year) (annual impact - \$90,955).

- \$487,925 to establish a career progression of levels and adjust the positions evaluated by HR within the District Attorney's Office retroactive to April 1 (partial year) (annual impact - \$704,780).
- \$30,000 to create a gas and oil budget line that was inadvertently dropped during the transition (annual impact - \$30,000).
- \$19,733 for the Paralegal position which is grant-funded through September 2025. Requesting General Fund absorbs the expense of the FTE starting Q4 that is already included in the District Attorney's Office headcount and budgeted in the General Fund (partial year) (annual impact - \$85,000).

G. General Fund: Information Technology, \$212,000

- Appropriate \$212,000 from the General Fund balance for the additional costs for the HS Connects Modernization project.
 - i. This expense will be taken into account when the charges to entities using the product are reviewed and updated.

H. General Fund: Human Resources, \$69,637, 1.00 FTE

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

I. General Fund: Human Resources, \$13,800

- Appropriate \$13,800 from the General Fund balance for the Years of Service and Retirement Awards (ongoing impact - \$10,800).
 - i. \$7,800 annual increase for years of service awards and \$3,000 annual increase for retirement awards
 - ii. Includes \$3,000 one-time costs to implement changes and recognize two years this year

J. General Fund: Public Works & Development, \$66,700

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

K. General Fund: Public Works & Development, \$50,000

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

L. General Fund: Public Works & Development, \$201,964, 4.00 FTE (transfer)

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

M. General Fund: Sheriff's Office, \$32,700

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

N. General Fund: Sheriff's Office, \$13,000 (transfer)

- Transfer \$13,000 from the General Fund, Sheriff's Office, and recognize the same amount in the Central Services Fund to retain a vehicle from auction for a PIO.
- O. **General Fund: Sheriff's Office, \$16,187**
- Appropriate \$16,187 from the General Fund balance for the County Detention Center's portion of the Dude Solutions software annual subscription.
- P. **Arapahoe/Douglas Works! Fund: Community Resources, \$62,000**
- Appropriate \$62,000 from Arapahoe/Douglas Works! Fund to support operational and administrative needs not allowable under current grant awards.
- Q. **Arapahoe Law Enforcement Authority Fund: Sheriff's Office, \$31,000**
- Recognize \$31,000 in the Arapahoe Law Enforcement Authority Fund for reimbursement of half the cost of an existing Traffic Deputy for the Town of Bennett.
- R. **Central Services Fund: Facilities & Fleet Management, \$303,515**
- Appropriate \$303,515 for the ACSO HQ Data Center Rooftop AC Unit project not included in reappropriation.
- S. **Central Services Fund: Public Works & Development, \$105,609**
- Appropriate \$105,609 from the Central Services Fund balance for the replacement of a totaled Trail King Trailer (CA#302105).
- T. **Central Services Fund: Sheriff's Office, \$30,663**
- Appropriate \$30,663 from the Central Services Fund balance for the replacement of a totaled Ford Escape (CA#302357)
- U. **Open Space Sales Tax Fund: Open Spaces, \$101,656 (transfer)**
- Transfer \$101,656 from the Open Space Sales Tax Fund, Open Spaces, from event rental income and recognize and appropriate the same in the County Fair Fund to offset the budgeted operating cost increases and provide a \$50,000 contingency.
- V. **Building Maintenance Fund: Facilities & Fleet Management, \$393,100**
- Appropriate \$393,100 from the Building Maintenance Fund, Facilities & Fleet Management to upgrade items to current code as a result of the walk through with South Metro Fire Rescue for the fire panel replacement projects such as additional smoke detection, audible/visual alerting device, and addressable devices for every piece attached to the fire alarm panel.
 - i. \$73,100 at Altura Plaza East and West
 - ii. \$134,221 at Altura Plaza South
 - iii. \$185,779 at Admin 1
- W. **Self-Insurance Liability Fund: County Attorney, \$12,254 (transfer)**
- Transfer \$12,254 from the Self Insurance Liability Fund, County Attorney and recognize the same amount in the Central Services Fund for a totaled vehicle damaged in a hailstorm (unit 3827, CA#302786).
- X. **Road & Bridge Fund: Public Works & Development, \$13,925 (transfer)**
- Transfer \$13,925 from the Road & Bridge Fund, Public Works & Development, and recognize and appropriate the same in the Central Services Fund to cover the additional cost to purchase an upgraded skid steer loader that can be delivered timelier than what was originally quoted (CA#303879).
- Y. **Road & Bridge Fund: Public Works & Development, \$0**

- For the Road & Bridge Fund, Public Works & Development, a new hiring matrix will result in salary adjustments and the increases will be covered by using existing Road & Bridge Fund salaries budget in 2025.
 - i. Estimated impact for 2025 is \$153,218
 - ii. Estimated impact for 2026 is \$265,185

Z. Social Services Fund: Human Services, \$289,218

- Recognize \$289,218 in the Social Services Fund, Human Services for deferred revenue to offset the remaining expenditures reappropriated for the Child Welfare Expansion project.

New Revenue/Budget Cleanup

AA. General Fund: Sheriff's Office, \$517,221

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

BB. Forfeiture Fund: Sheriff's Office, \$145,079

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

CC. Grant Fund: Clerk & Recorder, \$318,288

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

DD. Grant Fund: Community Resources, \$200,000

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

EE. Grant Fund: Community Resources, \$9,828

- Appropriate \$9,828 in the Grant Fund, Community Resources for the rollover of the Judicial Services remaining Community Corrections administrative funds from prior program year.

FF. Grant Fund: Administrative Services, \$192,000

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

GG. Grant Fund: District Attorney's Office, \$720,112

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

HH. Infrastructure Fund: Public Works & Development, \$218,347

- Recognize and appropriate \$218,347 in the Infrastructure Fund, Public Works & Development for the rural transportation impact fees received in the first quarter of 2025.

II. Infrastructure Fund: Public Works & Development, \$1,468,568

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

JJ. Infrastructure Fund: Public Works & Development, \$610,092

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

KK. Infrastructure Fund: Public Works & Development, (\$1,395,984)

- Reduce expense by (\$1,395,984) for the Infrastructure Fund, Public Works & Development for the accounting entry from the annual true-up.

LL. Road & Bridge Fund: Public Works & Development, \$230,880

- Recognize and appropriate \$230,880 in the Road & Bridge Fund, Public Works & Development for the settlement agreement with Western Midstream for the damages to County Road 129 as a result of their Mitchell Project.

MM. Social Services Fund: Human Services, \$0

- Asset number request for ice machine- cost is \$5,408 to be covered with existing budget.

Summary of Budget Amendment Requests

Code	Department	Revenue Amount	Expense Amount	FTEs	Description	One Time
2025						
DISCUSSION NEEDED						
General Fund						
A	Administrative Services	-	300,000	-	Appropriate additional CDHHS rental assistance program funding	y
B	Administrative Services	-	3,000,000	-	Transfer to Capital Expenditure Fund for buildout of third courtroom on third floor for additional judge and for transition of Domestic Violence cases	y
C	Administrative Services	-	9,850	-	Transfer to Central Services Fund for new floor scrubber purchase	y
D	Administrative Services	-	657,926	-	Appropriate for mid-year salary increases and transfer for County match to Social Services Fund and Public Health Fund	n
E	District Attorney	-	484,100	16.00	Increase headcount by 16 FTE - additional staff for DV cases transition; 2 in July, 8 in October and 6 in December	n
E	Community Resources	-	102,784	2.00	Increase headcount by 2 FTE - Pretrial Unit for DV cases transition	n
E	Sheriff's Office	-	184,365	2.00	Increase headcount by 2 FTE - Court Services Deputies for DV cases transition	n
F	District Attorney	-	52,473	1.00	Increase headcount by 1 FTE - Victim Compensation Specialist	n
F	District Attorney	-	487,925	-	Appropriate for equity and market adjustments with career progression for attorneys	n
F	District Attorney	-	30,000	-	Appropriate gas and oil budget that was inadvertently dropped during transition budget	n
F	District Attorney	-	19,733	-	Appropriate for Paralegal position due to grant funding ending after third quarter and General Fund absorbing the expense	n
G	Information Technology	-	212,000	-	Appropriate funding gap for HS Connects modernization project	y
H	Human Resources	-	69,637	1.00	Increase headcount by 1 FTE - Labor Relations Administrator	n
I	Human Resources	-	13,800	-	Appropriate to increase budget for the Years of Service and Retirement Awards	n
J	Public Works & Development	-	66,700	-	Appropriate remaining ARPA budget for Fiber Master plan project, inadvertently not reappropriated	y
K	Public Works & Development	-	50,000	-	Appropriate for pilot program for third-party plan review to assist the Building Division	y
L	Public Works & Development	-	(201,964)	(4.00)	Transfer Animal Services program budget, FTE and vehicles to Sheriff's Office	n
L	Sheriff's Office	-	201,964	4.00	Transfer Animal Services program budget, FTE and vehicles from Public Works & Development	n
M	Sheriff's Office	-	32,700	-	Appropriate funding for one year warranty for 3 body scanners	n
N	Sheriff's Office	-	-	-	Transfer to Central Services Fund to retain Sheriff's Office vehicle from auction for PIO	y
O	Sheriff's Office	-	16,187	-	Appropriate for annual subscription for Dude Solutions software	n
	<i>SUBTOTAL General Fund</i>	-	<i>5,790,180</i>	<i>22.00</i>		
A/D Works! Fund						
P	Community Resources	-	62,000	-	Appropriate annual rollover funds from balance to support operational and administrative needs	y
	<i>SUBTOTAL A/D Works! Fund</i>	-	<i>62,000</i>	-		
ALEA Fund						
D	Sheriff's Office	-	9,105	-	Appropriate for mid-year salary increases	n
Q	Sheriff's Office	31,000	-	-	Recognize reimbursement from Town of Bennett for use of existing 0.5 FTE for traffic work	n
	<i>SUBTOTAL ALEA Fund</i>	<i>31,000</i>	<i>9,105</i>	-		
Capital Expenditure Fund						
R	Facilities & Fleet Management	-	303,515	-	Appropriate for ACSO HQ Data Center Rooftop AC Unit project inadvertently not reappropriated	y
B	Facilities & Fleet Management	3,000,000	3,000,000	-	Transfer from General Fund for buildout of third courtroom on third floor for additional judge and for transition of Domestic Violence cases	y
	<i>SUBTOTAL Capital Expenditure Fund</i>	<i>3,000,000</i>	<i>3,303,515</i>	-		
Central Services Fund						
S	Public Works & Development	-	105,609	-	Appropriate budget to replace totaled Trail King Trailer FA#302105	y
X	Public Works & Development	13,925	13,925	-	Transfer from Road & Bridge Fund for skid steer loader increase cost, FA#303879	y
N	Sheriff's Office	13,000	-	-	Transfer from General Fund to retain Sheriff's Office vehicle from auction for PIO	y
C	Sheriff's Office	9,850	9,850	-	Transfer from General Fund for floor scrubber purchase	y
T	Sheriff's Office	-	30,663	-	Appropriate budget to replace totaled Ford Escape Unit 5327 FA#302357	y
W	County Attorney	12,254	-	-	Transfer from Self Insurance Liability Fund to replace totaled vehicle damaged in hailstorm, FA#302786	y
	<i>SUBTOTAL Central Services Fund</i>	<i>49,029</i>	<i>160,047</i>	-		
Open Spaces Sales Tax Fund						
U	Open Spaces	-	-	-	Transfer event rental income from Open Spaces Sales Tax Fund to Fair Fund for 2025 County Fair	y
	<i>SUBTOTAL Open Spaces Sales Tax Fund</i>	-	-	-		
County Fair Fund						
U	Open Spaces	101,656	101,656	-	Transfer event rental income from Open Spaces Sales Tax Fund to Fair Fund for 2025 County Fair	y
	<i>SUBTOTAL County Fair Fund</i>	<i>101,656</i>	<i>101,656</i>	-		

Summary of Budget Amendment Requests

Department	Revenue Amount	Expense Amount	FTEs	Description	One Time
Building Maintenance Fund					
Facilities & Fleet Management		73,100		Appropriate budget for fire panel control boards upgrade at Altura Plaza East/West to meet latest code	y
Facilities & Fleet Management		134,221		Appropriate budget for fire panel control boards upgrade at Altura Plaza South to meet latest code	y
Facilities & Fleet Management		185,779		Appropriate budget for fire panel control boards upgrade at Admin 1 to meet latest code	y
<i>SUBTOTAL Building Maintenance Fund</i>	-	393,100	-		
Public Health Fund					
Public Health	31,699	31,699	-	Recognize and appropriate transfer from General Fund for mid-year salary increases	n
<i>SUBTOTAL Public Health Fund</i>	31,699	31,699	-		
Self Insurance Liability Fund					
County Attorney	-	-	-	Transfer to Central Servies Fund to replace totaled vehicle damaged in hailstorm, FA#302786	y
<i>SUBTOTAL Self Insurance Liability Fund</i>	-	-	-		
Road & Bridge Fund					
Public Works & Development	-	21,442	-	Appropriate for mid-year salary increases	n
Public Works & Development	-	-	-	Transfer to Central Services Fund for skid steer loader increase cost for upgrade, FA#303879	y
Public Works & Development	-	-	-	Request salary increases using new matrix using existing salaries budget for 2025	y
<i>SUBTOTAL Road & Bridge Fund</i>	-	21,442	-		
Social Services Fund					
Human Services	58,177	58,177	-	Recognize transfer from General Fund and appropriate for mid-year salary increases	
Human Services	289,218	-	-	Recognize deferred revenue for CAPS CW Expansion Project completion	y
<i>SUBTOTAL Social Services Fund</i>	347,395	58,177	-		
TOTAL Discussion Needed	\$ 3,560,779	\$ 9,930,921	22.00		

NEW REVENUE/BUDGET CLEANUP

General Fund					
Sheriff's Office	480,298	480,298	-	Recognize and appropriate 2025 Opioid Response Program Award	y
Sheriff's Office	14,000	14,000	-	Recognize and appropriate 2025 POST Academy revenue received	y
Sheriff's Office	22,923	22,923	-	Recognize and appropriate 2024 Wildland Fire reimbursement	y
<i>SUBTOTAL General Fund</i>	517,221	517,221	-		
Forfeiture Fund					
Sheriff's Office	26,469	26,469	-	Recognize and appropriate state forfeiture revenue received	y
Sheriff's Office	118,610	118,610	-	Recognize and appropriate DEA forfeiture revenue received	y
<i>SUBTOTAL Forfeiture Fund</i>	145,079	145,079	-		
Grant Fund					
Clerk & Recorder	318,288	318,288	-	Recognize and appropriate remaining 2024 balance of ERTB grant award	y
Community Resources	200,000	200,000	-	Recognize and appropriate DOLA CERA grant award	y
Community Resources	-	9,828	-	Appropriate Judicial Services remaining Community Corrections administrative funds from prior program year	y
Administrative Sevices	192,000	192,000	-	Recognize and appropriate FEMA reimbursement for the remedial work on the County Line Landfill from 2023 flooding	y
District Attorney	720,112	720,112	-	Recognize and appropriate grant adjustments to more accurately reflect the existing awards and forecast of awards that would be received later this year	y
<i>SUBTOTAL Grant Fund</i>	1,430,400	1,440,228	-		
Infrastructure Fund					
Public Works & Development	218,347	218,347	-	Recognize and appropriate RuTIF Transportation Improvement Fee	y
Public Works & Development	1,468,568	1,468,568	-	Recognize and appropriate FEMA and State of Colorado share of County Road 38 bridge work	y
Public Works & Development	285,000	285,000	-	Recognize and appropriate Quebec St HAWK signal construction, Denver IGA	y
Public Works & Development	263,484	263,484	-	Recognize and appropriate Dry Creek Operations improvement IMID Amendment	y
Public Works & Development	131,742	131,742	-	Recognize and appropriate Dry Creek Operations improvement SPIMD Amendment	y
Public Works & Development		(12,585)	-	Decrease appropriation for Federal portion, Dry Creek On-Ramp project complete	y
Public Works & Development	(38,884)	(57,549)	-	Decrease revenue and appropriation for SPIMD portion, Dry Creek On-Ramp project complete	y
Public Works & Development		(1,395,984)	-	Reduce appropriation from annual true-up that occurred after reappropriation process	y
<i>SUBTOTAL Infrastructure Fund</i>	2,328,257	901,023	-		
Road & Bridge Fund					
Public Works & Development	230,880	230,880	-	Recognize and appropriate Western Midstream damage reimbursement for Mitchell Project	y
<i>SUBTOTAL Road & Bridge Fund</i>	230,880	230,880	-		
TOTAL New Revenue/Budget Cleanup	\$ 4,651,837	\$ 3,234,431	-		