



ARAPAHOE COUNTY

4th Quarter Budget Review

BOCC Study Session

February 4, 2025



- Economic Outlook



- Projection Assumptions



- Featured Revenue: Commissary Sales



- Status of Major Funds & Projections



- Featured Fund: Commissary Fund



- Supplemental Appropriation Requests

Overview

Economic Outlook

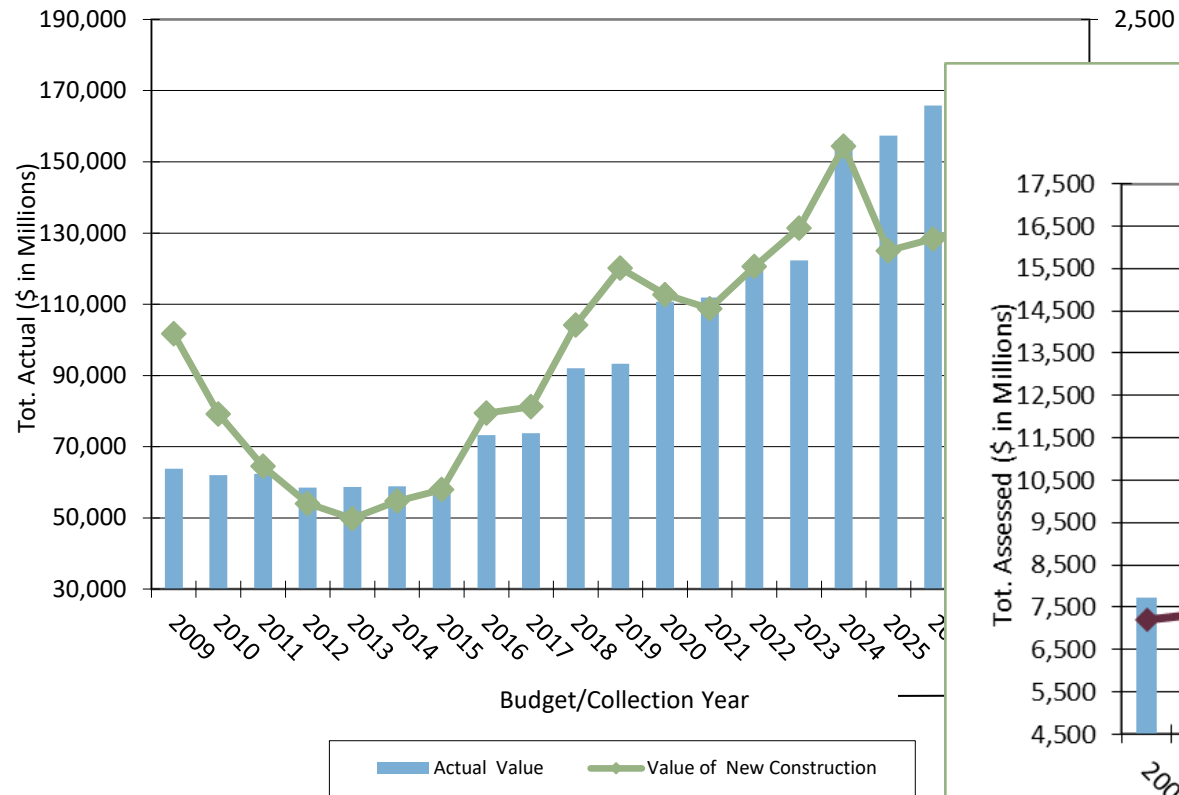
Economic Indicators -December 2024						
Economic Indicator	Area	2022	2023	Forecast		
				2024	2025	2026
Real GDP Growth	National	2.5%	2.9%	2.8%	2.2%	2.0%
Unemployment Rate	National	3.6%	3.6%	4.0%	4.1%	4.1%
	Colorado	3.1%	3.2%	3.8%	4.1%	4.1%
Personal Income Growth	National	3.1%	5.9%	5.7%	4.8%	4.4%
	Colorado	7.5%	5.1%	5.2%	5.0%	5.1%
Wage and Salary Growth	National	7.8%	5.4%	6.6%	4.5%	4.2%
	Colorado	9.3%	6.2%	5.7%	5.1%	5.2%
Inflation	National	8.0%	4.1%	3.0%	2.4%	2.0%
	Colorado	8.0%	5.2%	2.4%	2.3%	2.1%
Housing Permit Growth	Colorado	-14.5%	-18.5%	-26.6%	-5.8%	15.4%
Nonresidential Building Growth	Colorado	17.3%	-0.3%	-22.2%	17.2%	5.3%

Source: Colorado Legislative Council Dec. 2024 Economic & Revenue Forecast

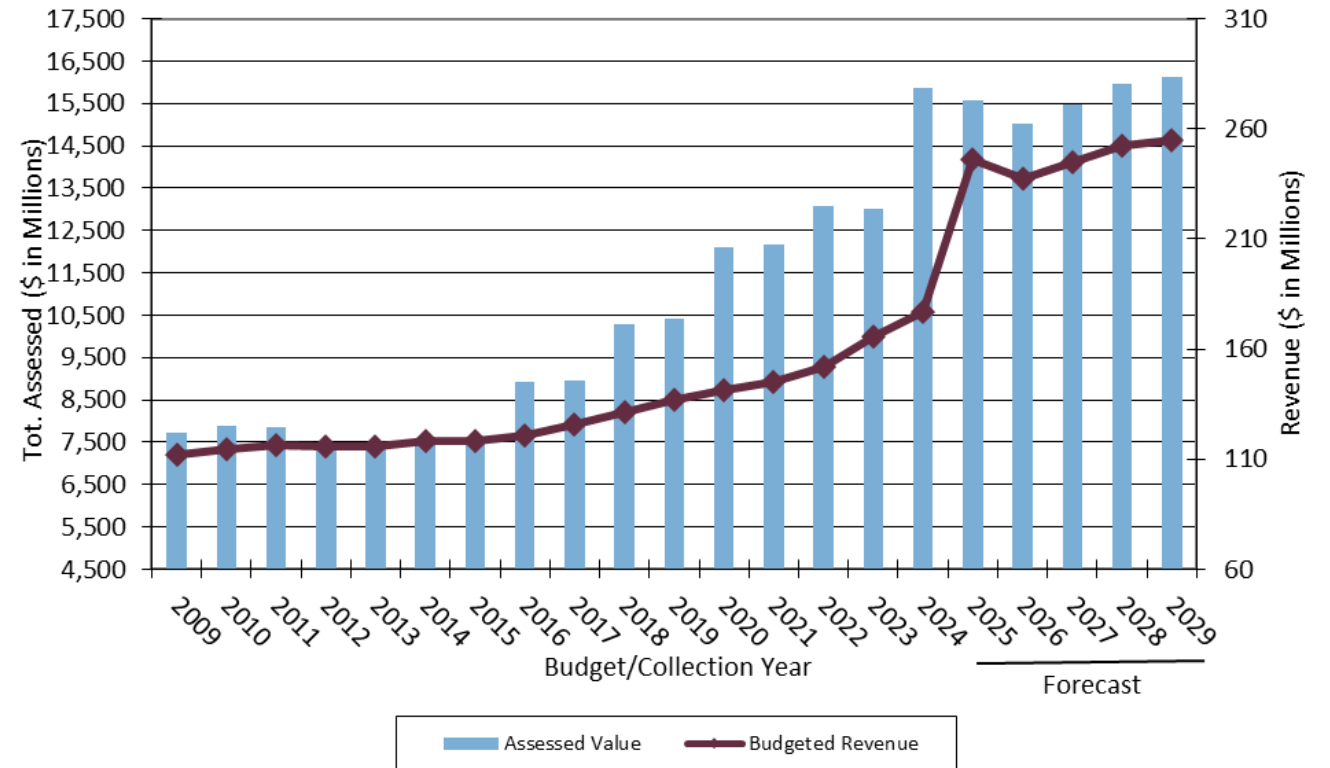
- GDP is expected to remain around normal levels through 2026.
- Wage and salary growth in Colorado is projected to be below the nation in 2024 and then be above the nation in 2025 and 2026 at 5.1 and 5.2%.
- Inflation is estimated to drop from 4.1% to 3.0% for the nation and drop from 5.2% to 2.4% in Colorado.
- Residential permits are showing a decrease for 2024 and a slight decrease in 2025 before increasing in 2026.
- Nonresidential building growth is also projected to decline in 2024, then increase slightly in 2025 and 2026.

Projection Assumptions - Revenue

Total Actual Value and New Construction Trend

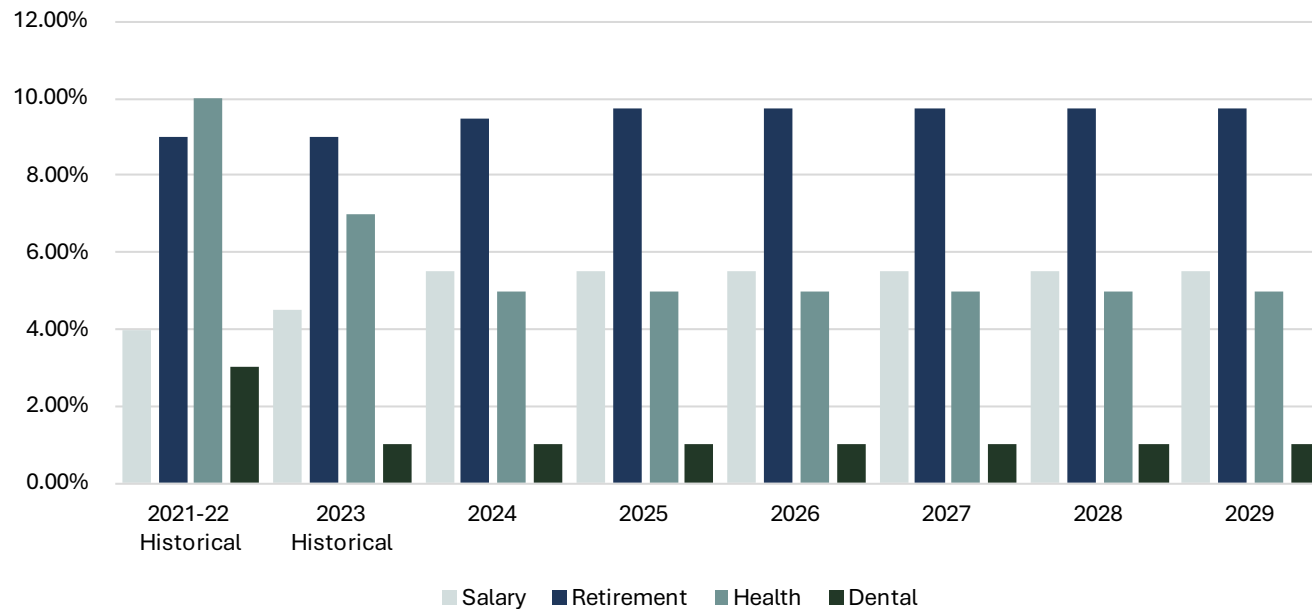


Total Assessed Value and Revenue Trend



Projection Assumptions - Expenditures

Key Expenditure Growth Assumptions



- Salary Increase assumptions remain at 5.5%
- Retirement has increased to 9.75%
- Health Insurance assumptions are 5%
- Dental Insurance assumptions are 1%
- All other expenses are held at baseline levels
- Continue with no estimate of ongoing budget packages or capital transfers

Featured Revenue: Commissary Sales

- **What is it?** Revenue is generated from commissary sales such as food, personal care items, or laundry detergent. The inventory for these sales is managed by an external vendor who receive a portion of the sale.



- Inmate population decreased starting in 2020, however the sales are back up to pre-pandemic levels due to increased cost of items available for sale.

General Fund

	Actual	Adopted	Amend.	Proj.
(Dollars in Millions)	2023	2024	2024	2024
Total Revenue	251.3	241.0	280.6	300.4
Expenditures	246.1	246.7	280.2	281.2
Other Adjustments	-	-	-	1.5
Total Expenditures	246.1	246.7	280.2	282.7
Net	5.2	(5.7)	0.5	17.7
Beginning Fund Balance	73.4	78.6	78.6	78.6
Change in Fund Balance	5.2	(5.7)	0.5	17.7
Ending Fund Balance	78.6	72.9	79.0	96.3
<i>Board Designated Reserve</i>	24.3	26.1	26.1	26.1

- Revenue projected to be higher than budget due to several revenues performing better than expected
 - Interest on Investments - \$14.7 million
 - Plan Check Fees - \$720,000
 - Tax Collection Fees - \$1.1 million
- Expenditures projected to be \$15.9 million less than budget
 - \$1 million in vacancy savings
 - \$11.3 million in services & others category – primarily due to ARPA revenue loss being budgeted at the 3rd quarter review

General Fund

General Fund Projections

(Dollars in Millions)	Actual	Adopted	Amend.	Proj.	Adopted	Forecast			
	2023	2024	2024	2024	2025	2026	2027	2028	2029
Total Revenue	251.3	241.0	280.6	300.4	319.5	318.6	321.3	331.8	334.5
Expenditures	246.1	246.7	280.2	281.2	266.2	266.5	276.1	287.4	297.4
Other Adjustments	-	-	-	1.5	2.8	-	-	-	-
Total Expenditures	246.1	246.7	280.2	282.7	268.9	266.5	276.1	287.4	297.4
Net	5.2	(5.7)	0.5	17.7	50.5	52.2	45.2	44.5	37.2
Beginning Fund Balance	73.4	78.6	78.6	78.6	96.3	146.8	199.0	244.3	288.7
Change in Fund Balance	5.2	(5.7)	0.5	17.7	50.5	52.2	45.2	44.5	37.2
Ending Fund Balance	78.6	72.9	79.0	96.3	146.8	199.0	244.3	288.7	325.9
<i>Board Designated Reserve</i>	24.3	26.1	26.1	26.1	27.7	29.3	30.4	31.6	32.7
<i>Portion of Revenue from 1A</i>					62.2	55.0	50.1	51.6	46.8
<i>Portion of Expenditures from 1A</i>					2.1	2.1	2.1	2.1	2.1

Capital Expenditure Fund

	Actual	Adopted	Amend.	Proj.
(Dollars in Millions)	2023	2024	2024	2024
Total Revenue	21.1	9.1	14.5	14.5
Expenditures	21.0	10.7	60.4	35.5
Other Adjustments	-	-	-	-
Total Expenditures	21.0	10.7	60.4	35.5
Net	0.2	(1.6)	(45.9)	(21.0)
Beginning Fund Balance	47.0	47.2	47.2	47.2
Change in Fund Balance	0.2	(1.6)	(45.9)	(21.0)
Ending Fund Balance	47.2	45.6	1.3	26.2
Restrict/Commit/Assigned	-	-	-	-
Funds Avail. for Approp.	47.2	45.6	1.3	26.2

- Revenue expected to be \$14.5 million
- Expenditures projected to be \$35.5 million with \$22.8 million being reappropriated for projects not completed by year end
 - Currently 29 projects with 17 expected to be completed in 2024
- Largest project is the Detention Medical Expansion with an amended budget of \$35.1 million
 - Expected completion in 2025

Capital Expenditure Fund

	Actual	Adopted	Amend.	Proj.	Adopted	Forecast			
(Dollars in Millions)	2023	2024	2024	2024	2025	2026	2027	2028	2029
Total Revenue	21.1	9.1	14.5	14.5	9.3	6.3	6.3	6.3	6.3
Expenditures	21.0	10.7	60.4	35.5	10.3	35.7	46.9	40.5	37.6
Other Adjustments	-	-	-	-	22.8	(29.5)	(40.6)	(34.2)	(31.3)
Total Expenditures	21.0	10.7	60.4	35.5	33.1	6.3	6.3	6.3	6.3
Net	0.2	(1.6)	(45.9)	(21.0)	(23.8)	-	-	-	(0.0)
Beginning Fund Balance	47.0	47.2	47.2	47.2	26.2	2.3	2.3	2.3	2.3
Change in Fund Balance	0.2	(1.6)	(45.9)	(21.0)	(23.8)	-	-	-	-
Ending Fund Balance	47.2	45.6	1.3	26.2	2.3	2.3	2.3	2.3	2.3
Restrict/Commit/Assigned	-	-	-	-	-	-	-	-	-
Funds Avail. for Approp.	47.2	45.6	1.3	26.2	2.3	2.3	2.3	2.3	2.3

Social Services Fund

	Actual	Adopted	Amend.	Proj.
(Dollars in Millions)	2023	2024	2024	2024
Total Revenue	77.5	85.3	89.5	88.6
Expenditures	78.7	87.4	91.5	88.0
Other Adjustments	-	-	-	-
Total Expenditures	78.7	87.4	91.5	88.0
Net	(1.2)	(2.1)	(2.0)	0.6
Beginning Fund Balance	11.4	10.2	10.2	10.2
Change in Fund Balance	(1.2)	(2.1)	(2.0)	0.6
Ending Fund Balance	10.2	8.1	8.2	10.8
Restrict/Commit/Assigned	(2.6)	(3.1)	(3.1)	(3.1)
Funds Avail. for Approp.	7.6	5.0	5.1	7.7

- Revenue projected to \$88.6 million
- Increased reimbursement associated with Educational Stability Grant and extension of the HCPF Public Health Emergency Locked in Grant
- Expenditures are projected to come in below budget at \$88.0 million.
- Will be reappropriating \$613,945 for the Parenting Time Construction project and \$638,878 for the HS Connects modernization project.

Social Services Fund

	Actual	Adopted	Amend.	Proj.	Adopted	Forecast			
(Dollars in Millions)	2023	2024	2024	2024	2025	2026	2027	2028	2029
Total Revenue	77.5	85.3	89.5	88.6	90.1	93.3	97.0	100.9	104.8
Expenditures	78.7	87.4	91.5	88.0	92.4	96.3	100.4	104.8	109.4
Other Adjustments	-	-	-	-	0.5	-	-	-	-
Total Expenditures	78.7	87.4	91.5	88.0	93.0	96.3	100.4	104.8	109.4
Net	(1.2)	(2.1)	(2.0)	0.6	(2.8)	(2.9)	(3.4)	(4.0)	(4.6)
Beginning Fund Balance	11.4	10.2	10.2	10.2	10.8	7.9	5.0	1.6	(2.4)
Change in Fund Balance	(1.2)	(2.1)	(2.0)	0.6	(2.8)	(2.9)	(3.4)	(4.0)	(4.6)
Ending Fund Balance	10.2	8.1	8.2	10.8	7.9	5.0	1.6	(2.4)	(6.9)
Restrict/Commit/Assigned	(2.6)	(3.1)	(3.1)	(3.1)	(3.1)	(3.2)	(3.3)	(3.5)	(3.6)
Funds Avail. for Approp.	7.6	5.0	5.1	7.7	4.9	1.8	(1.8)	(5.9)	(10.6)

Road & Bridge Fund

	Actual	Adopted	Amend.	Proj.
(Dollars in Millions)	2023	2024	2024	2024
Total Revenue	18.3	18.6	20.2	19.6
Expenditures	18.4	19.6	21.5	19.4
Other Adjustments	-	-	-	0.3
Total Expenditures	18.4	19.6	21.5	19.7
Net	(0.2)	(0.9)	(1.4)	(0.1)
Beginning Fund Balance	4.9	4.8	4.8	4.8
Change in Fund Balance	(0.2)	(0.9)	(1.4)	(0.1)
Ending Fund Balance	4.8	3.8	3.4	4.7
Restrict/Commit/Assigned	(2.6)	(3.3)	(3.6)	(3.2)
Funds Avail. for Approp.	2.1	0.6	(0.2)	1.5

- Revenue projected to be \$19.6 million with HUTF revenue coming in slightly below budget at \$9.5 million
- \$375,000 in Federal and State reimbursements
- Expenditures projected to be \$19.7 million
- \$600,000 in vacancy savings
- Projected use of fund balance of \$100,000

Road & Bridge Fund

	Actual	Adopted	Amend.	Proj.	Adopted	Forecast			
(Dollars in Millions)	2023	2024	2024	2024	2025	2026	2027	2028	2029
Total Revenue	18.3	18.6	20.2	19.6	19.2	19.6	20.0	20.4	20.9
Expenditures	18.4	19.6	21.5	19.4	19.7	19.7	20.0	20.3	20.7
Other Adjustments	-	-	-	0.3	-	-	-	-	-
Total Expenditures	18.4	19.6	21.5	19.7	19.7	19.7	20.0	20.3	20.7
Net	(0.2)	(0.9)	(1.4)	(0.1)	(0.5)	(0.1)	0.0	0.1	0.2
Beginning Fund Balance	4.9	4.8	4.8	4.8	4.7	4.2	4.1	4.1	4.2
Change in Fund Balance	(0.2)	(0.9)	(1.4)	(0.1)	(0.5)	(0.1)	0.0	0.1	0.2
Ending Fund Balance	4.8	3.8	3.4	4.7	4.2	4.1	4.1	4.2	4.3
Restrict/Commit/Assigned	(2.6)	(3.3)	(3.6)	(3.2)	(3.3)	(3.3)	(3.3)	(3.4)	(3.4)
Funds Avail. for Approp.	2.1	0.6	(0.2)	1.5	0.9	0.8	0.7	0.8	0.9

ALEA Fund

	Actual	Adopted	Amend.	Proj.
(Dollars in Millions)	2023	2024	2024	2024
Total Sources	10.5	12.5	13.0	13.8
Uses	10.7	12.8	13.2	12.8
Other Adjustments to Uses	-	-	-	-
Total Uses	10.7	12.8	13.2	12.8
Net	(0.2)	(0.2)	(0.2)	1.0
Beginning Fund Balance	7.5	7.3	7.3	7.3
Change in Fund Balance	(0.2)	(0.2)	(0.2)	1.0
Ending Fund Balance	7.3	7.1	7.1	8.3
Restrict/Commit/Assigned	(1.5)	(2.1)	(2.2)	(2.1)
Funds Avail. for Approp.	5.8	4.9	4.9	6.2

- Revenue projected to be higher than budget due to investment earnings and specific ownership tax
- Expenditures projected to be \$12.8 million with \$230,000 in vacancy savings
- Projected addition to fund balance of almost \$1.0 million

ALEA Fund

	Actual	Adopted	Amend.	Proj.	Adopted	Forecast			
(Dollars in Millions)	2023	2024	2024	2024	2025	2026	2027	2028	2029
Total Sources	10.5	12.5	13.0	13.8	12.4	13.0	13.7	14.1	14.2
Uses	10.7	12.8	13.2	12.8	13.0	13.6	14.2	15.1	15.6
Other Adjustments to Uses	-	-	-	-	-	-	-	-	-
Total Uses	10.7	12.8	13.2	12.8	13.0	13.6	14.2	15.1	15.6
Net	(0.2)	(0.2)	(0.2)	1.0	(0.6)	(0.6)	(0.5)	(1.0)	(1.4)
Beginning Fund Balance	7.5	7.3	7.3	7.3	8.3	7.7	7.1	6.6	5.7
Change in Fund Balance	(0.2)	(0.2)	(0.2)	1.0	(0.6)	(0.6)	(0.5)	(1.0)	(1.4)
Ending Fund Balance	7.3	7.1	7.1	8.3	7.7	7.1	6.6	5.7	4.2
Restrict/Commit/Assigned	(1.5)	(2.1)	(2.2)	(2.1)	(2.2)	(2.3)	(2.4)	(2.5)	(2.6)
Funds Avail. for Approp.	5.8	4.9	4.9	6.2	5.5	4.9	4.3	3.1	1.6

Featured Fund: Commissary Fund

- **What is it?** The Sheriff's Commissary Fund includes the Detention Facility's commissary operations and the ADMIT (Arapahoe Diverts the Mentally Ill for Treatment) program.
- **Does it support any FTE?** Yes, there are 7.00 FTE allocated to the fund all within the Sheriff's Office.
- **What expenses are in this fund?** Comprehensive inmate support services, encompassing essential programs in counseling, education, rehabilitation, and library access. Expenses are influenced by two key factors: strategic shifts in service offerings and natural variations in inmate population levels.

Featured Fund: Commissary Fund

Sheriff's Commissary Projections

	Actual	Adopted	Amend.	Proj.	Adopted	Forecast			
(Dollars in Millions)	2023	2024	2024	2024	2025	2026	2027	2028	2029
Total Sources	1.5	1.3	1.3	1.5	1.3	1.3	1.4	1.4	1.4
Uses	1.1	1.3	3.4	1.0	1.3	1.3	1.4	1.4	1.4
Other Adjustments to Uses	-	-	-	-	-	-	-	-	-
Total Uses	1.1	1.3	3.4	1.0	1.3	1.3	1.4	1.4	1.4
Net	0.3	0.0	(2.1)	0.5	0.0	0.0	0.0	0.0	0.0
Beginning Fund Balance	1.7	2.1	2.1	2.1	2.6	2.6	2.6	2.6	2.6
Change in Fund Balance	0.3	0.0	(2.1)	0.5	0.0	0.0	0.0	0.0	0.0
Ending Fund Balance	2.1	2.1	0.0	2.6	2.6	2.6	2.6	2.6	2.6
Restrict/Commit/Assigned	2.1	2.1	0.0	2.6	2.6	2.6	2.6	2.6	2.6
Funds Avail. for Approp.	-	-	-	-	-	-	-	-	-

Supplemental Requests

2024 - Discussion Needed

- **General Fund: Administrative Services, \$2,200,000** *(Transfer)*
 - Transfer \$2,200,000 from the unappropriated balance of the General Fund, Administrative Services to the Self-Insurance Liability Fund, County Attorney to cover the Incurred But Not Reported (IBNR) adjustment.
- **Self-Insurance Liability Fund: County Attorney, \$70,312** *(Transfer)*
 - Transfer \$70,312 from the Self-Insurance Liability Fund, County Attorney to the Central Services Fund, Sheriff's Office for replacement of two totaled patrol vehicles.
- **Worker's Compensation Fund: County Attorney, \$300,000**
 - Appropriate \$300,000 from the balance of the Worker's Compensation Fund, County Attorney to cover the Incurred But Not Reported (IBNR) adjustment.
- **Central Services Fund: Information Technology, \$635,394**
 - Appropriate \$635,394 from balance of the Central Services Fund, Information Technology for the purchase of four assets related to the on-premises server storage for the Google Cloud project.

Supplemental Requests

- **Central Services Fund: Open Spaces, \$32,158**

- Appropriate \$32,158 from the balance of the Central Services Fund, Open Spaces to purchase higher end chairs for county events held at the Fairgrounds.
 - Using a portion of the replacement funding from FA# 302368 – Tables and chairs at the Fairgrounds.

- **Open Space Sales Tax Fund: Open Spaces, \$17,396 (Transfer)**

- Transfer \$17,396 from the Open Space Sales Tax Fund, Open Spaces and appropriate \$64,201 in the Central Services Fund, Open Spaces to replace chairs and tables at the Fairgrounds.
 - Replacing FA# 302368 – Tables and chairs at the Fairgrounds.

- **Open Space Sales Tax Fund: Open Spaces, \$63,151 (Transfer)**

- Transfer \$63,151 from the Open Space Sales Tax Fund, Open Spaces and recognize and appropriate the same in the Central Services Fund, Open Spaces to purchase a new Turf GPS Painter.

- **Arapahoe County Recreation District Fund: Open Spaces, \$500,000 (Transfer)**

- Transfer \$500,000 from the Recreation District Fund, Open Spaces to the Open Space Sales Tax Fund, Open Spaces to cover the Rec District portion of the Dove Valley Regional Park project.

Supplemental Requests

2024 – New Revenue/Budget Cleanup

- **General Fund: Administrative Services, (\$1,857,872)**
 - Reduce the revenue by \$2,500,000 and appropriation by \$1,857,872 to remove a duplicate ARPA transfer that was done at the Q1 and Q3 budget review.
- **General Fund: Administrative Services, \$6,411,192**
 - Recognize \$6,411,192 in the General Fund for a state grant related to SB 22-238
- **General Fund: Human Resources, \$23,040**
 - Recognize and appropriate \$23,040 in the General Fund, Human Resources for the 2024 Kaiser Incentive payment.
- **General Fund: Sheriff's Office, \$20,309**
 - Recognize and appropriate \$20,309 in the General Fund, Sheriff's Office for revenue received from South Metro Fire IGA for Body Worn Cameras.

Supplemental Requests

- **General Fund: Sheriff's Office, \$21,000**
 - Recognize and appropriate \$21,000 in the General Fund, Sheriff's Office for revenue received from Summit County for academy attendees.
- **Road & Bridge Fund: Public Works & Development, (\$372,874)**
 - Reduce the revenue and appropriation by \$372,874 to remove a duplicate ARPA transfer that was done at the Q3 budget review.
- **Road & Bridge Fund: Public Works & Development, \$230,880**
 - Recognize and appropriate \$230,880 in the Road & Bridge Fund, Public Works & Development for revenue received from Western Midstream for the Mitchell Project.
- **Road & Bridge Fund: Public Works & Development, \$47,705**
 - Recognize and appropriate \$47,705 in the Road & Bridge Fund, Public Works & Development for reimbursement for the Centennial Airport IGA.
- **Public Health Fund: Public Health, \$203,000**
 - Recognize and appropriate \$203,000 for additional revenue that has been received for the opioid settlement in 2024.

Supplemental Requests

- **Developmental Disability Fund: Administrative Services, \$502,839**
 - Recognize and appropriate \$502,839 in the Developmental Disability Fund, Administrative Services for a state grant related to SB22-238.
- **Open Space Sales Tax Fund: Open Spaces, \$3,850,393**
 - Recognize \$3,850,393 in the Open Space Sales Tax Fund, Open Spaces for revenue received from various partners on projects.
 - \$595,393 from Denver to refund the amount needed for the Highline Canal/Mississippi Underpass project
 - \$250,000 from City of Centennial for reimbursement on the HPT Bridge grant
 - \$2,000,000 from City of Centennial for reimbursement for the Dove Valley Regional Park Project
 - \$1,005,000 for the GOCO Grant for the HPT Bridge Project
- **Grant Fund: Clerk & Recorder's Office, \$145,748**
 - Recognize and appropriate \$145,748 in the Grant Fund, Clerk & Recorder's Office for grant funding from the Election Judge Pay Grant and Security Improvement Grant.

Supplemental Requests

- **Homeland Security Fund: Sheriff's Office, \$510,000**

- Appropriate \$510,000 in the Homeland Security Fund to more accurately reflect the portion of the grant that would be expended in 2024.

- **Employee Flex Benefit Fund, Human Resources, \$236,262**

- Recognize and appropriate \$236,262 in the Employee Flex Benefit Fund, Human Resources in additional revenue that has been received to cover claims.

- **Self Insurance Dental Fund: Human Resources, \$332,855**

- Recognize and appropriate \$332,855 in the Self Insurance Dental Fund, Human Resources for additional revenue that has been received to cover claims.

- **Social Services Fund: Human Services, \$0**

- Requesting an asset number for a plotter printer that was purchased with existing funding and received in November. Purchased for \$6,209.

- **Infrastructure Fund: Public Works & Development, \$206,575**

- Recognize and appropriate \$206,575 in the Infrastructure Fund, Public Works & Development for revenue received for regional transportation improvement fees and rural transportation impact fees.

Supplemental Requests

- **Infrastructure Fund: Public Works & Development, \$610,419**

- Recognize and appropriate \$610,419 in the Infrastructure Fund, Public Works & Development for revenue received for various projects.
 - \$496,000 for the Dry Creek Ops IGA
 - \$4,651 in developer contributions for the drainage master planning fee for Circle K at Manila Road & I-70
 - \$47,024 refund for Iliff Ave Operational Improvement Project
 - 62,744 in developer contributions for Heritage Christian Center

- **Infrastructure Fund: Public Works & Development, (\$752,688)**

- Reduce the revenue \$696,688 and appropriation by \$752,688 in the Infrastructure Fund, Public Works & Development on various projects
 - \$696,688 for the Dry Creek On-Ramp project that has now been completed and is being closed out. Will be receiving no additional funds.
 - \$56,000 for the Transit & Micromobility Reduction due to budget being added at both reappropriation and Q1.

Supplemental Requests

2025 - Discussion Needed

- **General Fund: Administrative Services, \$6,636,095**
 - Appropriate \$6,636,095 in the General Fund, Administrative Services for the one-time costs of former ARPA projects following the reimbursement of revenue loss funds at the Q3 review.
- **General Fund: Clerk & Recorder's Office, \$99,726; 2.00 FTE**
 - Recognize \$120,000 and appropriate \$99,726 and increase the headcount by 2.00 FTE in the General Fund, Clerk & Recorder's Office to offer passport services at the Aurora Branch.
 - This would allow the Clerk & Recorder's Office to offer passport services to Aurora.
 - Projecting \$200,000 in annual revenue from these services.
 - Both positions will be Recording Specialists with an annual cost around \$65,000 for each.
- **General Fund: Administrative Services, \$2,587,864**
 - Appropriate \$2,587,864 for the remaining county funds for costs related to the transition of the District Attorney's Office including legal, insurance, and technology costs.

Supplemental Requests

- **General Fund: Human Resources, \$74,237; 1.00 FTE**
 - Recognize and appropriate \$74,237 and increase the headcount by 1.00 FTE in the General Fund, Human Resources for a Retirement Plan Assistant.
- **General Fund: Sheriff's Office, \$1,680,111**
 - Recognize \$1,680,111 in the General Fund, Sheriff's Office for the true-up to the revenue for the Centennial IGA that was not finalized before the 2025 budget was adopted.
- **Central Services Fund: Sheriff's Office, \$163,776**
 - Appropriate \$163,776 in the Central Services Fund, Sheriff's Office to cover the replacement of two patrol vehicles that were totaled in accidents.
- **Central Services Fund: Sheriff's Office, \$50,373**
 - Appropriate \$50,373 in the Central Services Fund, Sheriff's Office to cover the cost of upfitting for six vehicles that were approved in 2022 but were not delivered until 2024 due to supply chain issues and the budget for upfitting was not reappropriated during that time.

Supplemental Requests

- **Social Services Fund: Human Services, \$519,807; 8.00 FTE**

- Recognize \$456,452 and appropriate \$519,807 and increase the headcount by 8.00 FTE in the Social Services Fund, Human Services for additional positions in the Community and Child Support Services Division.
 - There has been a 15.55% increase in food assistance applications and 21.74% increase in overall public assistance applications. There is also a new Medicaid program, Cover All Coloradoans, that will expand services further.
 - All eight positions will be Program Specialists with an annual cost of \$586,000 for salary and benefits. This would be covered by roughly \$512,000 in revenue for a full year with a County Match of \$74,000.

2025 – New Revenue/Budget Cleanup

- **Grant Fund: Administrative Services, \$2,067,000**

- Recognize and appropriate \$2,067,000 in the Grant Fund to account for the balance of the remaining ARPA funding for the Ridgeview campus project and a prepaid item for ERA 2.

Supplemental Requests

Additional changes since EBC Meeting

- **General Fund: District Attorney's Office, 0.75 FTE**
 - 2 prosecutor FTE were reflected as 0.5 FTE each. 1 is a full-time 1.0 FTE and the other is part-time but 0.75 FTE better represents the hours being worked. Request is to true-up the FTE count. No fiscal impact as both positions were fully budgeted.
 - EBC supports this request.

- **EBC recommends further discussion regarding the Clerk & Recorder's request for 2 FTE for Recording Specialist to offer passport services at the Aurora Branch.**
 - There was some support for adding both requested FTE and some proposed adding just 1 FTE at this time to pilot the service in Aurora and consider phasing in the other position.

Supplemental Requests

4th Quarter Budget Review

Summary of Proposed Budget Adjustments

	Fund	Revenue Amount	Expense Amount	FTEs
2024				
DISCUSSION NEEDED				
General Fund		\$ -	\$ 2,200,000	-
Self Insurance Liability Fund		2,200,000	2,270,312	-
Central Services Fund		150,859	865,216	-
Open Space Sales Tax Fund		500,000	500,000	-
Recreation District Fund		-	500,000	-
Worker's Compensation Fund		-	300,000	-
TOTAL Discussion Needed		\$ 2,850,859	\$ 6,635,528	-

NEW REVENUE/BUDGET CLEANUP

General Fund		\$ 3,975,541	\$ (1,793,523)	-
Road & Bridge Fund		(94,289)	(94,289)	-
Open Space Sales Tax Fund		3,850,393	-	-
Developmental Disabilities Fund		502,839	502,839	-
Grant Fund		145,748	145,748	-
Homeland Security Fund		-	510,000	-
Public Health Fund		203,000	203,000	-
Employee Flex Benefit Fund		236,262	236,262	-
Self Insurance Dental Fund		332,855	332,855	-
Infrastructure Fund		120,306	64,306	-
TOTAL New Revenue/Budget Cleanup		\$ 9,272,655	\$ 107,198	-

4th Quarter Budget Review

Summary of Proposed Budget Adjustments

	Fund	Revenue Amount	Expense Amount	FTEs
2025				
DISCUSSION NEEDED				
General Fund		\$ 1,874,348	\$ 9,397,922	3.75
Social Services Fund		456,452	519,807	8.00
Central Services Fund		-	214,149	-
TOTAL Discussion Needed		\$ 2,330,800	\$10,131,878	11.75

NEW REVENUE/BUDGET CLEANUP

Grant Fund		2,067,000	2,067,000	-
TOTAL New Revenue/Budget Cleanup		\$ 2,067,000	\$ 2,067,000	-

Thank you

- Are there any questions?
- Are there any changes to the supplemental appropriation requests as presented or the recommendations made by the EBC?
- Can these requests be brought forward for the public hearing on February 25th?