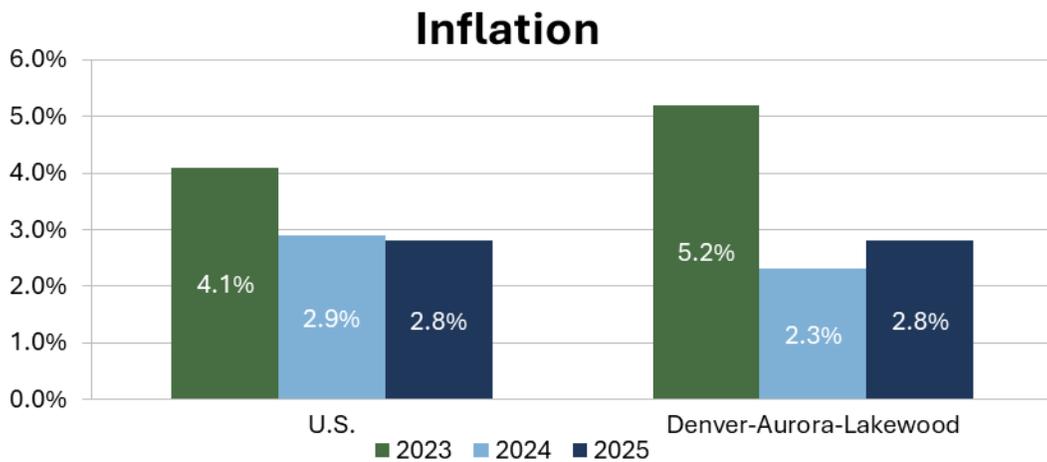


Economic Indicators - September 2025						
Economic Indicator	Area	2023	2024	Forecast		
				2025	2026	2027
Real GDP Growth	National	2.9%	2.8%	1.6%	1.4%	1.7%
Unemployment Rate	National	3.6%	4.0%	4.2%	4.6%	4.7%
	Colorado	3.3%	4.3%	4.6%	4.8%	4.8%
Personal Income Growth	National	5.9%	5.4%	5.1%	4.8%	4.3%
	Colorado	5.1%	4.8%	4.8%	4.6%	5.1%
Wage and Salary Growth	National	5.4%	5.8%	4.8%	4.3%	3.7%
	Colorado	6.2%	5.1%	4.4%	4.2%	4.5%
Inflation	National	4.1%	2.9%	2.8%	3.2%	2.5%
	Colorado	5.2%	2.3%	2.8%	3.4%	2.7%
Housing Permit Growth	Colorado	-18.5%	-18.3%	-7.7%	-9.7%	0.1%
Nonresidential Building Growth	Colorado	0.9%	-30.2%	19.2%	-15.8%	7.4%

Source: Colorado Legislative Council September 2025 Economic & Revenue Forecast

Economic Outlook

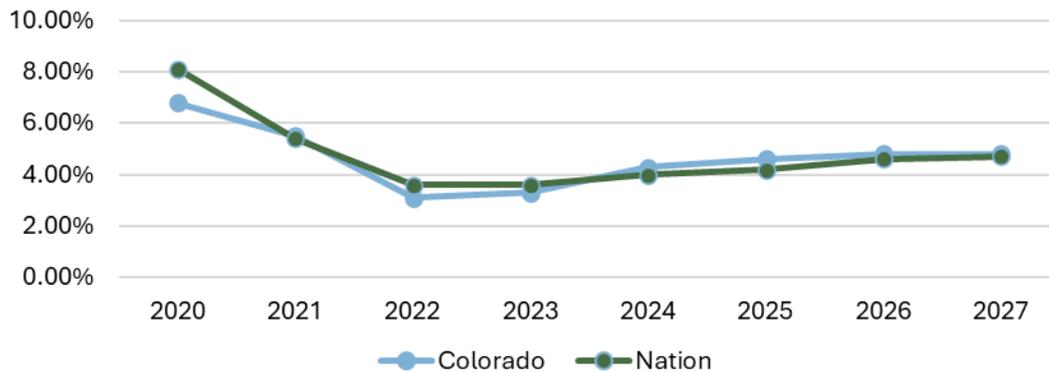
Current forecasts indicate that the economy will continue to expand through the forecast period at a moderate pace. Economic output has maintained steady growth, unemployment rates remain relatively low, and personal income continues to improve. However, uncertainty from federal policies and high interest rates present challenges. The US Real GDP grew 2.8 percent in 2024 and is projected to grow 1.6 percent in 2025, then 1.4 percent in 2026 and 1.7 percent in 2027 as the economy stabilizes.



US inflation remains elevated despite falling energy prices. Year over year inflation stands at 2.9 percent as of August 2025, slightly above the Federal Reserve's 2 percent target. The US inflation is expected to be 2.8 percent in 2025, 3.2 percent in 2026, and 2.5 percent in 2027. Energy prices declining in recent months has been a key factor moderating overall inflation.

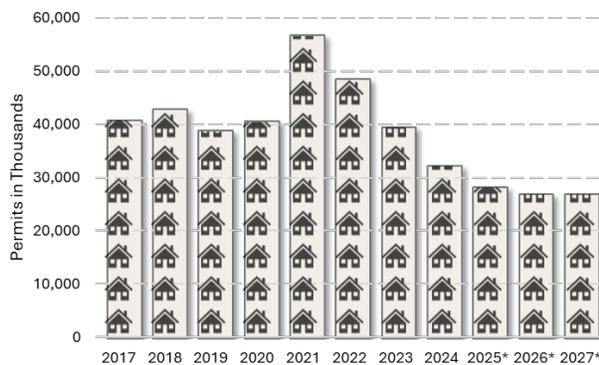
Inflation in the Denver Aurora Lakewood area sits at 2.1 percent in the most recent reading. Inflation is expected to be 2.8 percent in 2025, 3.4 percent in 2026, and 2.7 percent in 2027. Housing inflation remains low by historical standards but has been accelerating. A sharp drop in multifamily home construction and declining single family home construction indicates an ongoing housing market correction that impacts local inflation.

Unemployment Trends

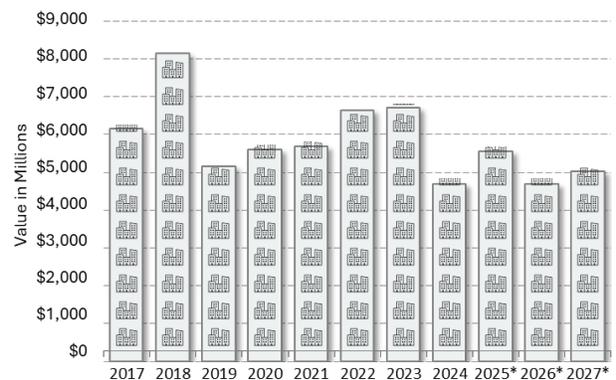


Historically Colorado has had a lower unemployment rate than the nation until 2024. This trend of Colorado having a higher rate than the nation is projected to continue through the forecast period. The nation is projected to have a rate of 4.2 percent in 2025, 4.6 percent in 2026, and 4.7 percent in 2027. With slower employment growth and weak business confidence, Colorado is projected to have an unemployment rate of 4.6 percent for 2025, 4.8 percent for 2026, and 4.8 percent for 2027.

Colorado Residential Permits



Colorado Nonresidential Construction



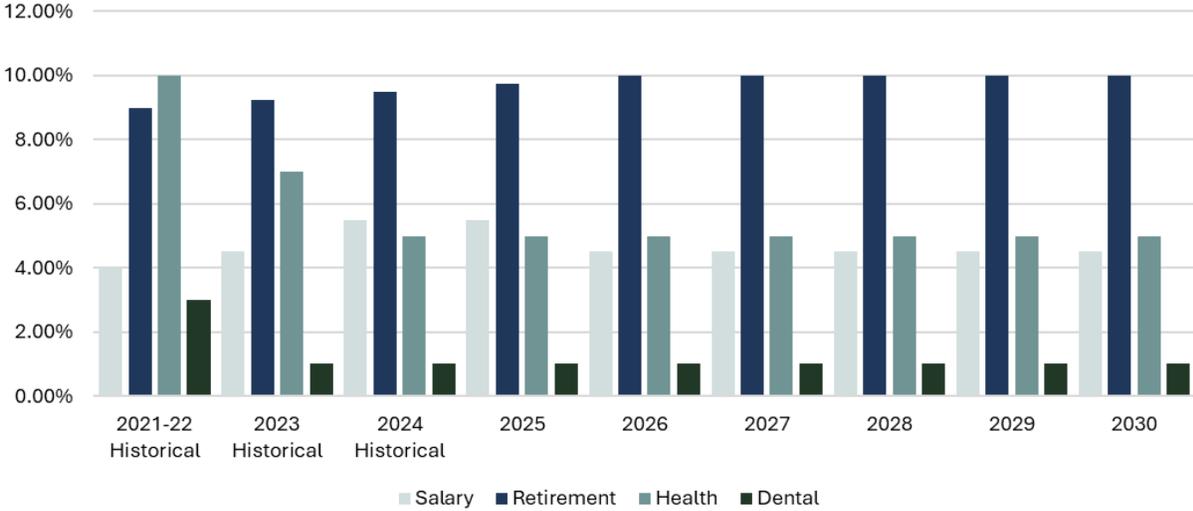
In Colorado residential construction permits are expected to decrease by 7.7 percent in 2025 and 9.7 percent in 2026 before staying relatively flat in 2027. An excess of vacant housing units, weak market fundamentals, and high interest rates are driving factors. Multifamily construction has seen

a steep decline following a historic surge. Nonresidential building growth is projected to increase 19.2 percent in 2025, decrease 15.8 percent in 2026, and then rebound by 7.4 percent in 2027. The 2025 increase has been boosted by the start of a \$280 million manufacturing project in Adams County.

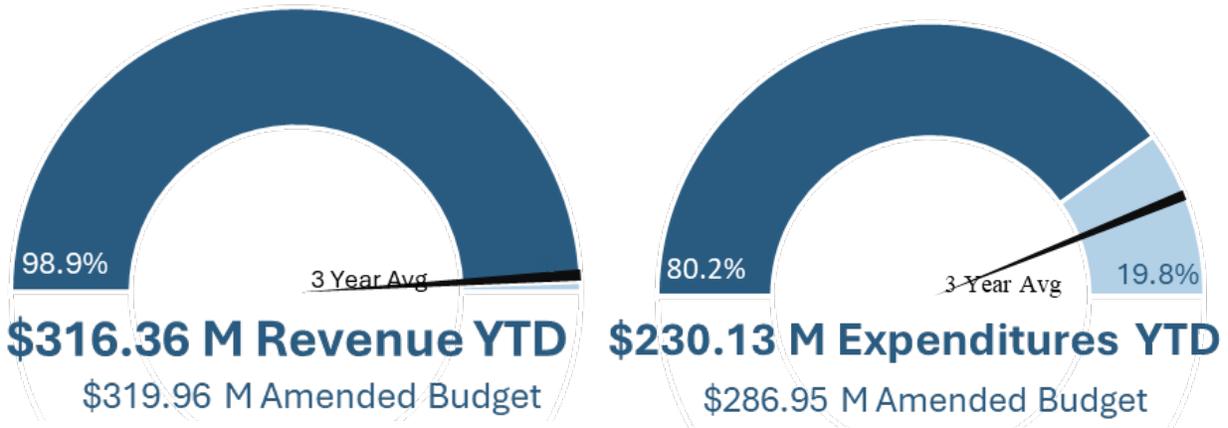
Projection Assumptions

Property tax revenue experienced considerable growth in 2025 when TABOR revenue limitations no longer applied to the County. Most of the property tax growth for 2026 collections is being shifted to the Capital Expenditure Fund and Social Services Fund through an increased allocation of the County mill levy. There is a slight decline projected for 2027 collections. Recent legislative actions have modified assessment rates and exemptions affecting residential and certain nonresidential properties that have been included in the projections throughout the forecast period. Historical and current trends inform projections for remaining revenue sources.

Key Expenditure Growth Assumptions



These expenditure assumptions apply to all funds across the forecast period. The salary increase assumption is 4.5 percent to reflect the historical average from recent years. The health insurance assumption is increased from 5.0 percent to 10.0 percent due to the higher claims that will impact the renewal rate for 2026 and beyond. Dental insurance has maintained a 1.0 percent assumption since 2023, with the fund balance offsetting rate increases. The Board of County Commissioners approved an increase in the employer retirement contribution for the 2026 Recommended budget, raising the rate by 0.25 percent from 9.75 percent to 10.0 percent. Current projections incorporate these adjustments for the forecast period.



Current Outlook

Current revenue projections show an anticipated total of \$341.4 million for 2025, which is \$21.5 million more than the amended budget. Property tax, specific ownership tax, and interest on investments are trending \$9.7 million above budget. However, delinquent property tax and associated interest losses reduce this overage to \$8.5 million in the Taxes category. Investment Earnings & Contributions represent another area of significant growth, with projections \$10.1 million over budget. Year-to-date collections reflect approximately 93 percent of the year-end projections.

Expenditure projections stand at \$277.4 million by year-end 2025, which is \$8.8 million under budget. Most of this variance stems from the Services & Other category, where departments and offices across the General Fund are expected to leave \$7.0 million unspent by year-end. Of this amount, an estimated \$3.4 million will be reappropriated to the 2026 budget.

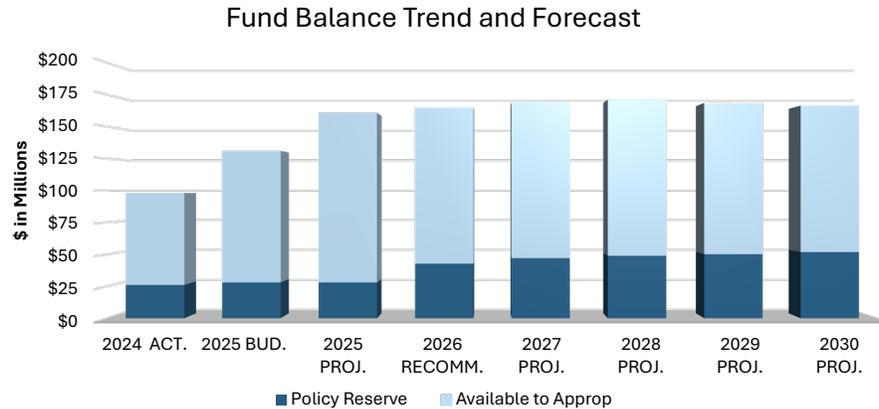
The third quarter review includes 10 supplemental requests with one-time impacts of \$49,753 in revenue and \$153,108 in expenditures. Several departments are requesting fund balance appropriations to cover increased costs for items and services, including body worn cameras and web-based software. There is also a request to transfer additional funds to the Central Services Fund to upgrade a totaled vehicle. Additionally, the Public Works & Development Department and the Sheriff's Office are seeking to recognize and appropriate reimbursements that have been received.



Forecast

Property tax revenue growth is no longer limited by TABOR due to the passing of ballot measure 1A in 2024 and is projected to increase by \$23.8 million over the 2025 amended budget throughout the 2026 to 2030 forecast period. The property tax for 2026 is less than year-end projections for 2025 in the General Fund due to the increase in the allocation of the County mill levy to the Capital Expenditure Fund and Social Services Fund beginning in 2026. For the forecast years of 2027 through 2030 there is an average growth rate of 2.0% overall.

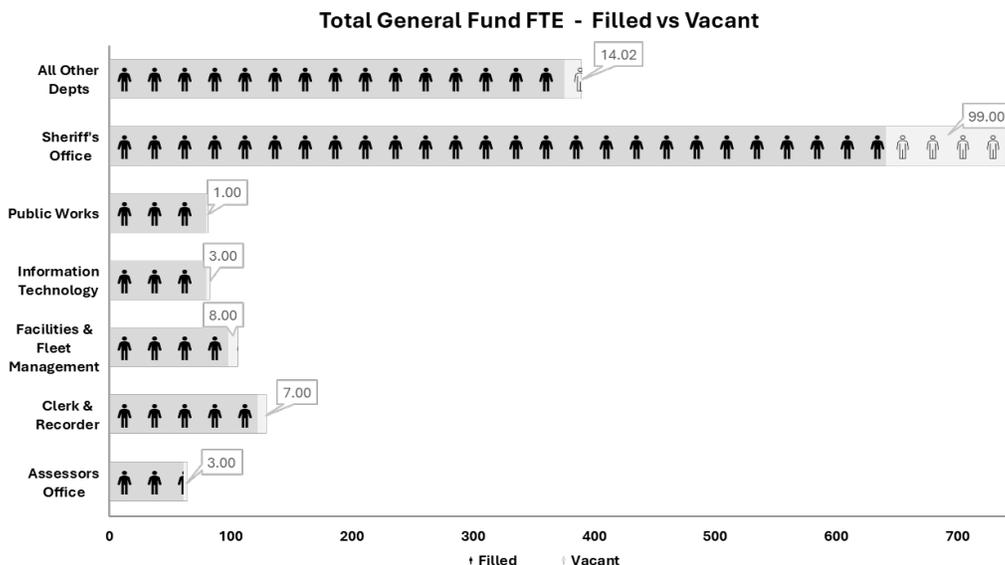
Expenditures show a significant increase in the 2026 Recommended Budget, driven primarily by a \$16.4 million transfer to the Capital Expenditure Fund, with a commitment to transfer \$15.0 million annually through 2030. Additional growth stems from estimated salary and benefit increases, as well as biennial election cost increases. All other expenditures are held flat with no assumed increases.



The beginning fund balance for 2025 was \$97.9 million. With the passage of 1A, the amended budget adds a net of \$33.0 million to fund balance. Given the expenditures outlined in the forecast years, the fund balance is projected to grow to \$166.4 million by the end of 2030. There is an intentional set-aside of funds in the 2026 recommended budget to be able to continue to make investments in future years and account for increased volatility in property tax revenue. There are not budget packages included in future years outside of the \$15.0 million annual transfers for the capital improvement program. As part of the 2026 Recommended Budget, the policy reserve percentage increases from eleven percent to fifteen percent.

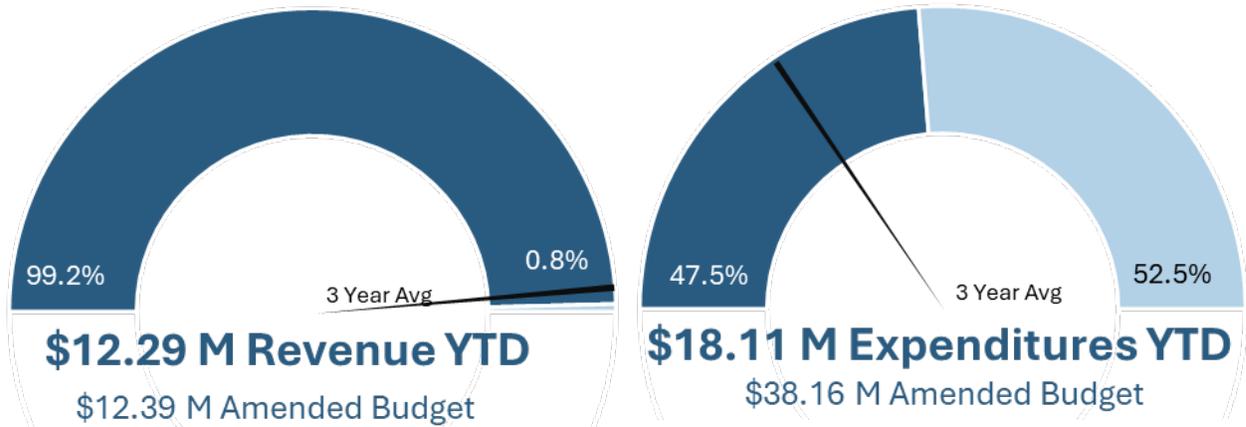
Staffing

There is a total of 1,610.37 FTE in the General Fund. At the end of the third quarter there was a total of 135.02 FTE vacant, of which 99.00 of the vacancies are located in the Sheriff's Office and 36.02 are in all other departments and offices.



General Fund Projection									
(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Recomm.	Forecast			
	2024	2025	2025	2025	2026	2027	2028	2029	2030
Revenue									
Taxes	151.8	219.6	219.6	228.0	219.1	216.4	224.7	227.0	236.6
Licenses & Permits	8.5	8.4	8.4	8.5	8.6	8.5	8.5	8.4	8.4
Intergovernmental	52.9	42.7	45.0	45.4	44.3	45.0	45.8	46.6	47.4
Charges for Services	31.4	30.0	30.1	32.3	31.8	31.5	32.9	32.5	33.9
Fines & Forfeits	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Investment Earnings & Contrib.	17.7	8.1	8.1	18.2	7.1	7.1	7.1	7.1	7.1
Interfund Revenues & Rent	3.6	3.6	3.6	3.4	3.6	3.6	3.6	3.6	3.6
Transfers In	12.2	-	-	-	-	-	-	-	-
Other Financing Sources	5.5	5.2	5.2	5.5	5.6	5.6	5.6	5.6	5.6
Total Revenue	283.7	317.6	320.0	341.4	320.0	317.9	328.2	330.9	342.7
Expenditures									
Salaries	128.9	148.2	150.2	151.4	164.1	169.8	178.0	184.0	192.4
Employee Benefits	34.7	41.6	42.0	40.2	44.3	46.4	48.9	51.4	54.2
Supplies	8.2	9.2	9.1	8.1	10.9	10.3	10.6	10.4	10.7
Services & Other	69.9	51.0	63.4	56.4	62.6	59.1	60.4	59.5	59.4
Community Programs	0.3	0.1	2.1	1.6	1.4	1.4	1.4	1.4	1.4
Capital Outlay	0.3	0.0	0.9	1.5	-	-	-	-	-
Central Services	3.0	3.3	3.3	2.9	4.2	4.3	4.3	4.4	4.5
Transfers Out	18.9	12.7	16.0	16.0	28.3	22.4	22.4	22.4	22.4
Other Uses/Miscellaneous	0.0	-	-	0.0	-	-	-	-	-
Total Expenditures	264.3	266.2	287.0	278.2	315.9	313.7	326.0	333.5	344.9
Net of Revenue/Expenditures	19.4	51.4	33.0	63.2	4.1	4.2	2.2	(2.6)	(2.2)
Adjustments to Revenue	-	-	-	0.2	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals*	-	-	-	0.7	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	-	-	-	0.7	-	-	-	-	-
Total Net Revenue/Expenditures	19.4	51.4	33.0	62.8	4.1	4.2	2.2	(2.6)	(2.2)
Cumulative Balance									
Beginning Funds Available	78.6	97.9	97.9	97.9	160.7	164.8	169.0	171.2	168.6
Change in Fund Balance	19.4	51.4	33.0	62.8	4.1	4.2	2.2	(2.6)	(2.2)
Ending Funds Available	97.9	149.4	130.9	160.7	164.8	169.0	171.2	168.6	166.4
Board Designated Reserve	26.1	28.0	28.0	28.0	42.7	47.1	48.9	50.0	51.7
Portion of Revenue from 1A									
		62.2	62.2	69.2					
Portion of Expenditures from 1A									
		2.1	8.1	8.1					

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



Current Outlook

The Capital Expenditure Fund projects \$12.5 million in revenue by year-end. This revenue consists of \$6.4 million from property tax and specific ownership tax accounts, and a transfer of \$6.1 million from the General Fund. The adopted budget included \$1.1 million in fund balance usage. Projects incomplete from prior years added \$24.4 million through reappropriation, bringing the amended budget to \$38.2 million including supplementals from prior quarterly reviews.

Expenditures are projected to be \$20.3 million by year-end across twenty-four projects. Thirteen projects are not expected to be completed by year-end and will have their remaining budgets reappropriated to the 2026 budget. Several projects with no anticipated 2025 expenditures will also have their budgets reappropriated.

The largest project is the Detention Center Medical Expansion, with a budget of \$13.6 million. This project is expected to expend \$4.2 million by year-end, with the remaining \$9.4 million reappropriated to the 2026 budget for project continuation. The construction of two new courtrooms at Courthouse II, with a combined budget of \$6.2 million, is completing buildout of one courtroom while the other is anticipated to be finished within the first quarter of 2026. The projected reappropriation amount of \$14.4 million is included in the 2026 forecast period.

There are three supplemental requests for the third quarter budget review with a zero-budget impact.

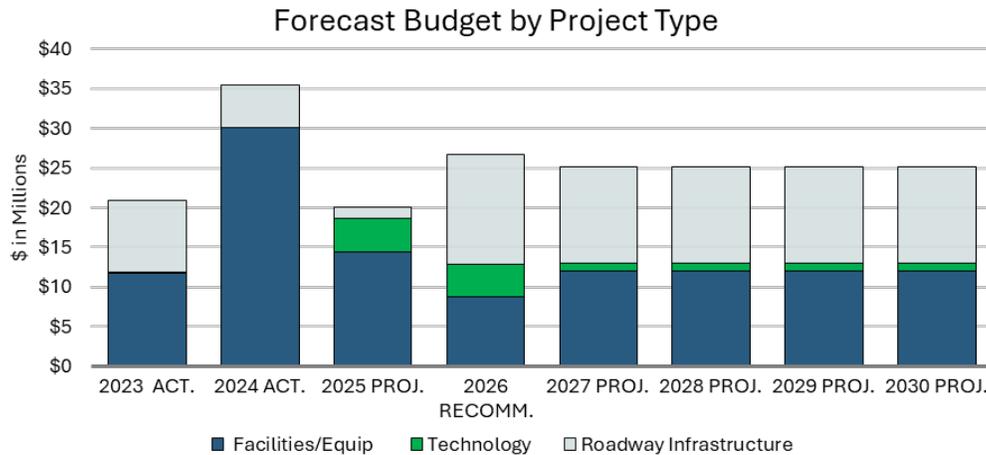
Forecast

The Capital Expenditure Fund receives its revenue primarily from property tax and specific ownership tax. These revenue sources are insufficient to fund requested capital projects for the forecast period of 2026 through 2030. The County addresses this funding gap through transfers from the General Fund's unallocated fund balance.

The forecast period includes the recommendation of increasing the mill levy to generate roughly \$10.0 million in property tax revenue, as well as a five-year commitment of transferring \$15.0 million annually. The recommended five-year CIP plan has been updated as part of the 2026 budget process to include a dedicated \$1.5 million investment in technology capital projects for 2026 and \$1.0

million for the outlying years. Unspent allocations will be carried forward and made available for larger technology capital projects, with a cap of \$3.0 million.

The forecast projection years also include budget allocations for the Facilities/Equipment and Roadway Infrastructure project categories. The budget for roadway infrastructure projects is transferred to the Infrastructure Fund for implementation.

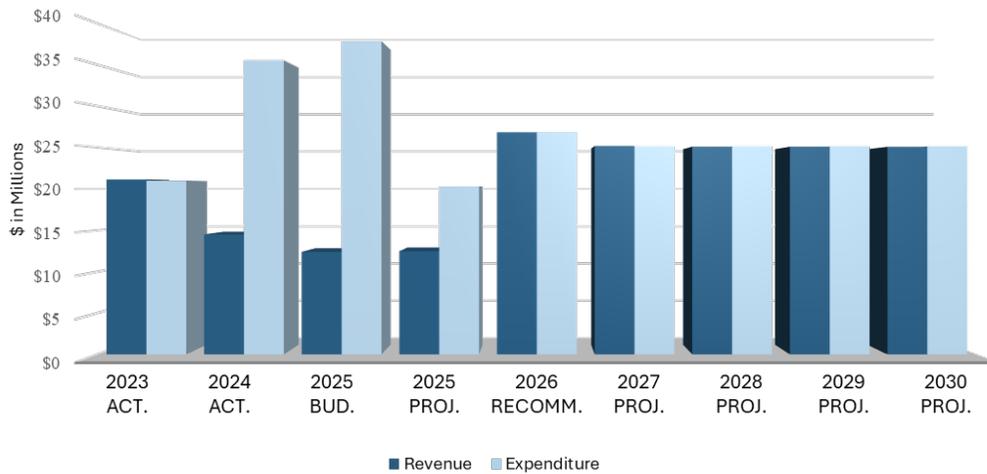


The chart below shows two years of actual revenue and expenditure, along with the current year budget, year-end projections, the recommended 2026 budget, and projected budgets for the remaining years of the updated five-year CIP plan. The chart illustrates the significant increase in County investment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

In 2023, the adopted budget included \$5.5 million in American Rescue Plan Act (ARPA) federal grant funds. During the year, supplementals were approved to reappropriate \$44.1 million from prior year unspent project funding and add \$9.7 million for additional projects and cost overages. The cost overages include a transfer of \$5.1 million to the Infrastructure Fund for roadway projects. The bulk of the reappropriation, \$39.3 million, went to the Detention Center Medical Expansion project.

The Detention Center Medical Expansion project is continuing and is expected to have \$9.4 million reappropriated to the 2026 budget. This project also comprised the bulk expenditure budgets for both 2024 and 2025.

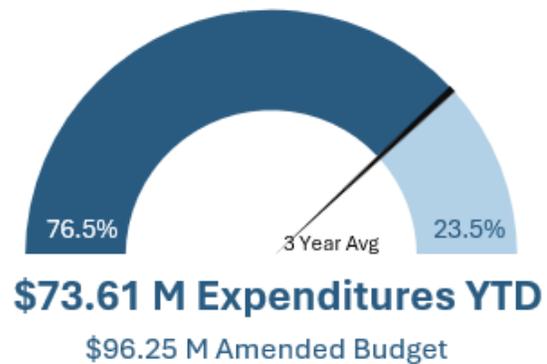
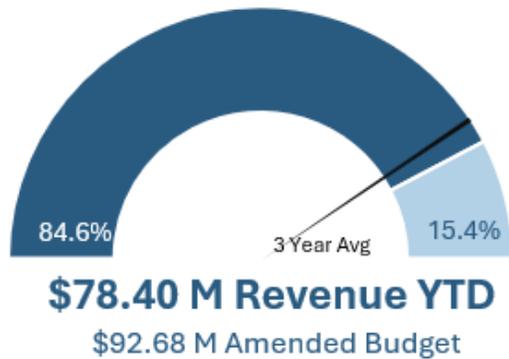
Total Revenue & Expenditures



The Capital Expenditure Fund has a 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.	Recomm.	Forecast			
	2024	2025	2025	2025	2026	2027	2028	2029	2030
Revenue									
Taxes	6.2	6.3	6.3	6.3	10.2	10.1	10.4	10.5	10.9
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	8.3	3.0	6.1	6.1	16.6	15.0	15.0	15.0	15.0
Other Financing Sources	-	-	-	-	-	-	-	-	-
Total Revenue	14.5	9.3	12.4	12.5	26.8	25.1	25.4	25.5	25.9
Expenditures									
Salaries	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Other	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	30.1	8.9	36.7	18.8	12.8	13.0	13.0	13.0	13.0
Central Services	-	-	-	-	-	-	-	-	-
Transfers Out	5.4	1.4	1.4	1.4	13.9	12.0	12.0	12.0	12.0
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Expenditures	35.5	10.3	38.2	20.3	26.8	25.1	25.1	25.2	25.2
Net of Revenue/Expenditures	(21.0)	(1.1)	(25.8)	(7.8)	-	(0.0)	0.3	0.4	0.8
Adjustments to Revenue	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	14.0	-	-	-	-
Capital Funding Gap	-	-	-	-	-	(0.0)	0.3	0.4	0.8
Total Adjustments to Expenditures	-	-	-	-	14.0	(0.0)	0.3	0.4	0.8
Total Net Revenue/Expenditures	(21.0)	(1.1)	(25.8)	(7.8)	(14.0)	-	-	-	-
Cumulative Balance									
Beginning Funds Available	47.2	26.1	26.1	26.1	18.3	4.3	4.3	4.3	4.3
Change in Fund Balance	(21.0)	(1.1)	(25.8)	(7.8)	(14.0)	-	-	-	-
Ending Funds Available	26.1	25.1	0.4	18.3	4.3	4.3	4.3	4.3	4.3
Restrict/Commit/Assigned	-	-	-	-	-	-	-	-	-
Funds Available for Appropriation	26.1	25.1	0.4	18.3	4.3	4.3	4.3	4.3	4.3



Current Outlook

July 1 started a new State Fiscal Year (SFY) of block allocations for the County. The largest increase in allocations for SFY26 is in the County Administration Allocation with a 15.15% increase compared to SFY25. A portion of this increase was budgeted during the second quarter budget review. There was an increase of 10.74% in the Child Welfare Core Services Allocation, 5.32% for the Colorado Works (TANF) Allocation, and 4.97% increase for the Child Care Assistance Program Allocation. An area that saw a decrease was the Child Welfare Block Allocation of 0.18%. Overall the Total allocations increased by 16.9% at \$133.6 million.

Current projections have revenue collections at \$94.4 million which is \$1.7 million above budget. Roughly \$600,000 is from additional property tax due to an adjustment in assessed value that was made after certifications, with the rest being additional revenue received through reimbursements. The majority of the additional Intergovernmental revenue is due to the Medicaid Incentives received in June. With the increase in expenditures compared to prior years, the revenue reimbursements are also trending higher.

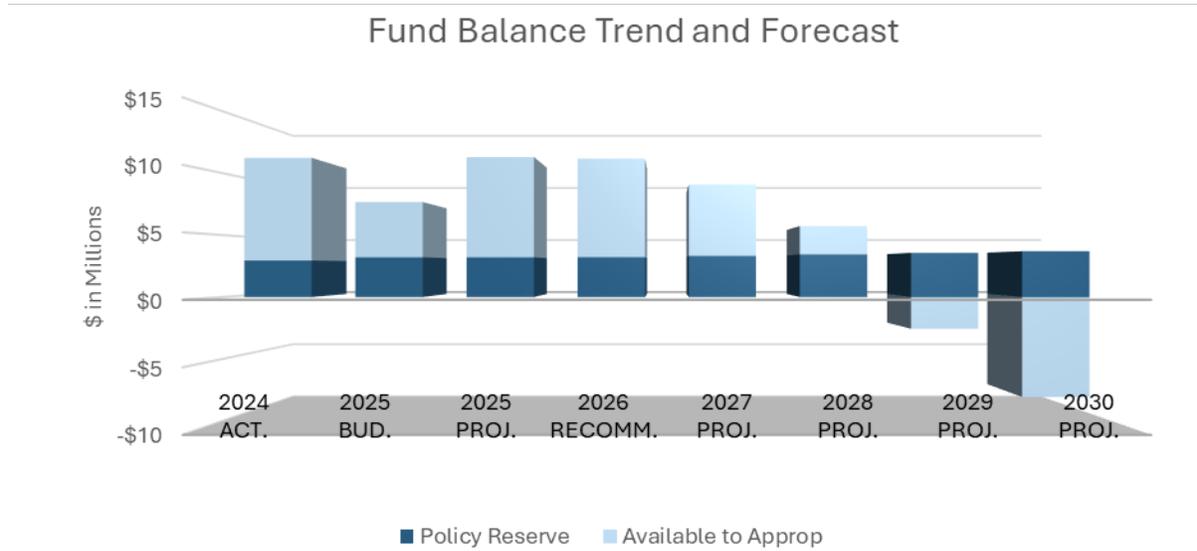
The expenditures are projected to be \$94.3 million compared to the \$96.2 million budget. Vacancy savings accounts for \$900,00 of the difference with the remainder coming from Community Programs and Capital Outlay. The Community Programs difference is due to the reduction in county paid contracts that have occurred throughout 2025. The HS Connects project is not going to be completed by year end so it is anticipated that roughly \$300,000 will need to be reappropriated in 2026.

Forecast

The EBC has recommended increasing and fixing the levy for the Social Services Fund at 1.450 mills. This will increase the revenue by \$2.1 million in an effort to fully cover the County match. This will result in Property Tax and Specific Ownership Tax collections increasing from \$24.7 million in 2026 to \$26.8 million in 2030. The Intergovernmental revenue has an increase around 2% throughout the forecast period at this time. These future year projections could change at any time depending on

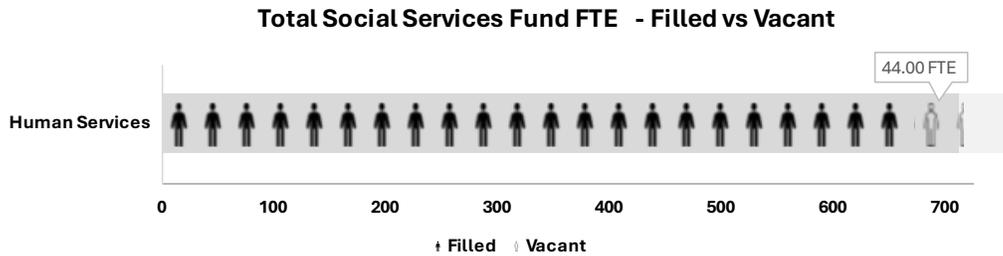
what allocations are received from the State each year.

On the expenditure side the assumptions follow that of the general fund while everything else is held flat except for a 1% increase to Community Programs each year. This results in an increase to expenditures from \$96.4 million in 2026 to \$111.0 million in 2030. This will result in a growing use of fund balance starting at \$100,000 in 2026 and increasing to \$5.4 million in 2030. If spending were to continue without an equivalent increase to revenue, the fund would fall below the policy reserve in 2029.



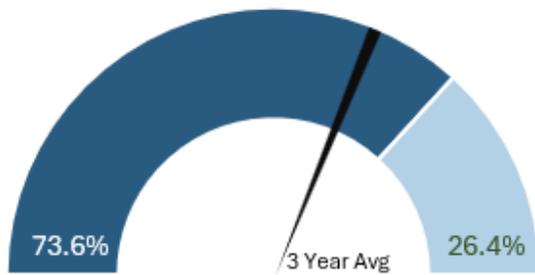
Staffing

There is a total of 716.00 FTE in the Social Services Fund. At the end of the third quarter there were a total of 44.00 FTE vacant. This is an approximately 25% increase compared to second quarter.



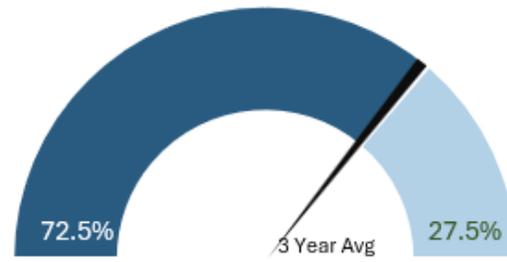
Social Services Fund Projection

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Recomm.	Forecast			
	2024	2025	2025	2025	2026	2027	2028	2029	2030
Revenue									
Taxes	20.9	21.7	21.7	22.2	24.7	24.6	25.5	25.8	26.8
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	66.3	66.9	69.3	70.4	70.1	71.5	73.0	75.2	77.4
Charges for Services	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	-	-	0.1	0.1	-	-	-	-	-
Other Financing Sources	2.2	1.1	1.6	1.7	1.4	1.4	1.4	1.4	1.4
Total Revenue	89.5	89.7	92.7	94.4	96.3	97.5	99.9	102.3	105.6
Expenditures									
Salaries	50.2	51.8	53.8	53.1	53.9	56.3	58.9	61.5	64.3
Employee Benefits	13.6	14.5	14.7	14.5	15.1	15.8	16.7	17.7	18.7
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	5.9	5.7	5.7	5.7	5.7	5.7
Community Programs	17.1	19.9	20.5	19.5	21.0	21.2	21.4	21.6	21.8
Capital Outlay	1.7	0.1	1.1	0.7	0.1	-	-	-	-
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	0.1	-	-	-	-
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Expenditures	88.4	92.4	96.2	94.3	96.4	99.6	103.2	107.0	111.0
Net of Revenue/Expenditures	1.0	(2.8)	(3.6)	0.1	(0.1)	(2.1)	(3.4)	(4.7)	(5.4)
Adjustments to Revenue	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	0.3	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	-	-	-	-	0.3	-	-	-	-
Total Net Revenue/Expenditures	1.0	(2.8)	(3.6)	0.1	(0.4)	(2.1)	(3.4)	(4.7)	(5.4)
Cumulative Balance									
Beginning Funds Available	10.2	11.2	11.2	11.2	11.3	10.9	8.8	5.4	0.7
Change in Fund Balance	1.0	(2.8)	(3.6)	0.1	(0.4)	(2.1)	(3.4)	(4.7)	(5.4)
Ending Funds Available	11.2	8.5	7.7	11.3	10.9	8.8	5.4	0.7	(4.7)
Restrict/Commit/Assigned	(2.9)	(3.2)	(3.2)	(3.2)	(3.2)	(3.3)	(3.4)	(3.6)	(3.7)
Funds Available for Appropriation	8.3	5.3	4.5	8.1	7.6	5.5	2.0	(2.9)	(8.4)



\$14.28 M Revenue YTD

\$19.42 M Amended Budget



\$14.88 M Expenditures YTD

\$20.53 M Amended Budget

Current Outlook

Revenue is projected to come in at budget receiving \$19.4 million. This is a decrease from the second quarter budget review as the amounts being received from the State for HUTF revenue have been lower in the second half of the year than anticipated. Senate Bill 25-258 temporarily reduces the road safety surcharge from September 1, 2025 through September 1, 2027. While this is in place they did increase the share by 2% that goes to municipalities and counties to account for some of the decrease. Along with SB 25-258, SB 25-317 diverts interest earnings from HUTF to the State General Fund also lowering the collections amount.

Expenditures are projected to come in at \$18.3 million. There are some savings for contracts and projects that will not be completed by year end and in vacancy savings. There have been a number of positions that have remained vacant throughout the year and only a portion of them have been filled at this time. This results in savings of roughly \$400,000.

There is one supplemental request that affects the Road & Bridge Fund for the third quarter. This is a request to transfer \$3,814 to the Central Services Fund to cover the additional cost of replacing a breakerhead due to inflation.

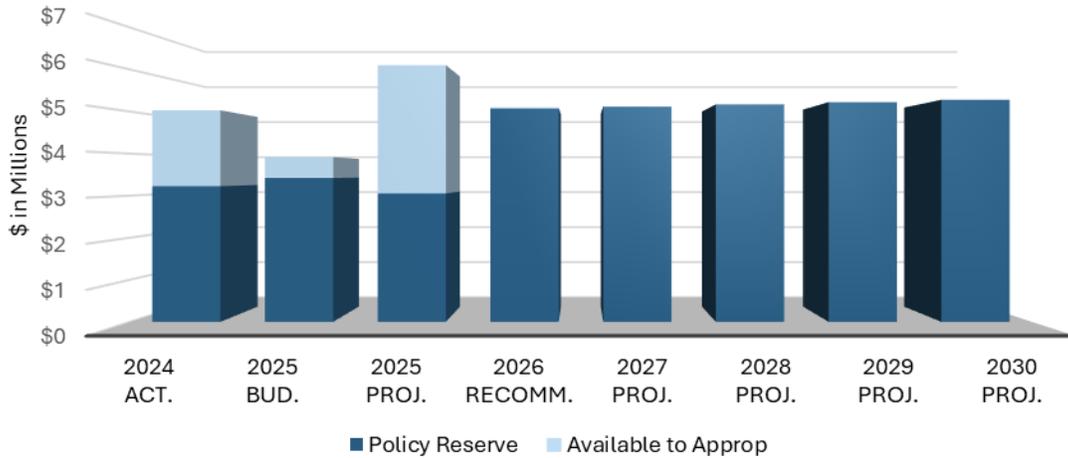
Forecast

In the Recommended Budget there was \$10.0 million in specific ownership tax revenue that was reallocated from the General Fund to the Road & Bridge Fund. This will double the revenue in the taxes category going forward and allow for additional pavement maintenance to be completed. While the HUTF revenue saw a return to higher levels during SFY2024, the State is projecting much smaller growth levels for the future. HUTF revenues are forecast to grow at 3% throughout the forecast period.

For the forecast period the expenditures are held flat outside of the salary and benefit assumptions. Due to inflation the pavement and infrastructure maintenance costs are continuing to increase for prices for labor, equipment, and materials. Inflation is also affecting the prices of equipment that needs to be replaced. During the annual budget process it was recommended to shift the equipment purchases to the Facilities & Fleet Department. This allowed for approximately \$1.3 million in gap

amount expenses to be absorbed in the General Fund freeing it up for pavement maintenance needs for 2026 and future years. The IG Rents and maintenance costs will all remain in the Road & Bridge Fund.

Fund Balance Trend and Forecast

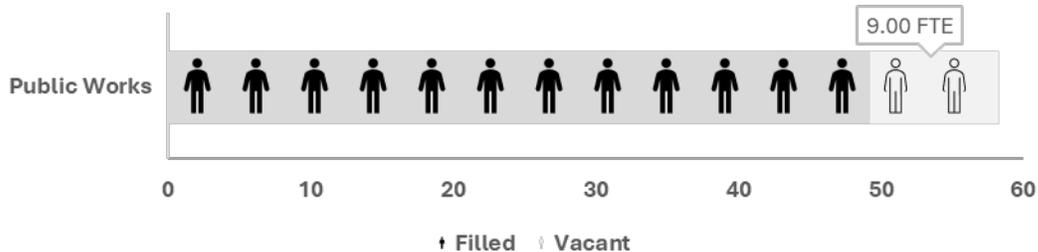


As shown in the chart above, the fund balance is budgeted just above the policy reserve and falls below throughout the forecast period. The fund balance will drop to \$2.16 million by 2030 with a policy reserve requirement of \$5.28 million. Adjustments will need to be made in the future years to remain above the policy reserve as salary and benefit costs increase.

Staffing

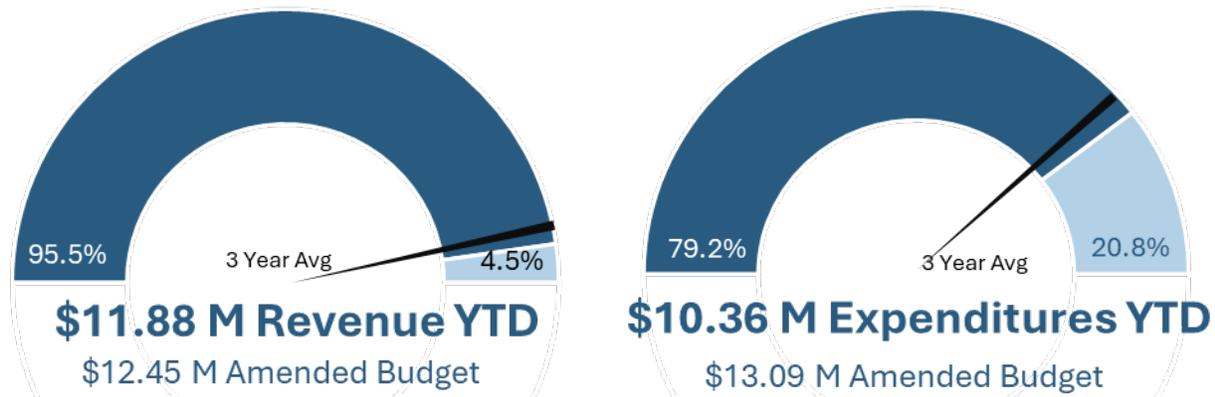
There are a total of 58.00 FTE in the Road & Bridge Fund. At the end of the third quarter there were a total of 9.00 FTE vacant. There have been several road Maintenance Technician positions that have been vacant throughout the year, however some of these positions are now being filled.

Total Road & Bridge Fund FTE - Filled vs Vacant



Road & Bridge Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Recomm.	Forecast			
	2024	2025	2025	2025	2026	2027	2028	2029	2030
Revenue									
Taxes	8.4	8.4	8.4	8.7	18.4	18.5	18.5	18.6	18.6
Licenses & Permits	0.4	0.3	0.3	0.4	0.3	0.3	0.4	0.4	0.4
Intergovernmental	10.2	10.4	10.6	10.3	10.6	11.0	11.3	11.7	12.0
Charges for Services	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	0.5	-	-	-	-	-	-	-	-
Other Financing Sources	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1
Total Revenue	19.6	19.2	19.4	19.4	29.4	29.9	30.2	30.6	31.1
Expenditures									
Salaries	3.7	4.2	4.2	3.9	4.7	4.9	5.2	5.4	5.6
Employee Benefits	1.1	1.3	1.3	1.2	1.4	1.5	1.6	1.7	1.8
Supplies	4.7	4.9	4.9	4.9	10.0	10.0	10.0	10.0	10.0
Services & Other	6.8	6.1	6.8	5.5	10.9	10.9	10.9	10.9	10.9
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Central Services	2.5	3.1	3.1	2.5	3.5	3.5	3.5	3.5	3.5
Transfers Out	0.5	0.3	0.3	0.3	0.0	-	-	-	-
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Expenditures	19.4	19.7	20.5	18.3	30.4	30.7	31.0	31.3	31.7
Net of Revenue/Expenditures	0.3	(0.5)	(1.1)	1.1	(1.0)	(0.8)	(0.8)	(0.7)	(0.6)
Adjustments to Revenue	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	-	-	-	-	-	-	-	-	-
Total Net Revenue/Expenditures	0.3	(0.5)	(1.1)	1.1	(1.0)	(0.8)	(0.8)	(0.7)	(0.6)
Cumulative Balance									
Beginning Funds Available	4.8	5.0	5.0	5.0	6.1	5.1	4.3	3.5	2.8
Change in Fund Balance	0.3	(0.5)	(1.1)	1.1	(1.0)	(0.8)	(0.8)	(0.7)	(0.6)
Ending Funds Available	5.0	4.5	3.9	6.1	5.1	4.3	3.5	2.8	2.2
Restrict/Commit/Assigned	(3.2)	(3.3)	(3.4)	(3.1)	(5.1)	(5.1)	(5.2)	(5.2)	(5.3)
Funds Available for Appropriation	1.8	1.2	0.5	3.1	0.0	(0.9)	(1.7)	(2.4)	(3.1)



Current Outlook

The ALEA Fund has revenues projected to be about \$92,000 above the amended budget. Current projections indicate revenues will reach \$12.5 million. The increase in property tax collections is being offset by delinquent property tax and interest on those delinquent accounts. The stronger-than-expected property tax performance stems from assessment valuations that exceeded initial estimates during the budget development process. Refunds on delinquent property tax and interest are higher this year due to increased volume and dollar amounts of tax abatements from successful property tax appeals. Specific Ownership Tax collections are trending lower than budget and are forecasted at \$625,948 by year-end.

On the expenditure side, the Fund is projected to be \$12.5 million expended by year-end which is almost \$639,000 below budget. Personnel costs represent the largest budget category. While unfilled positions are generating savings of over \$656,000, these savings are being partially offset by overtime expenditures projected to exceed budget by \$531,000. Benefits are also running lower than budgeted levels. Combined, the net impact across salary and benefit categories is projected to be \$237,000 below budget by year-end. Additional savings are anticipated in other categories. Supplies and Services & Other are projected to come in under budget by more than \$224,000. Central Services is also expected to be below budget due to delays in receiving replacement vehicles. Once the ordered vehicles arrive, IG Rents will commence.

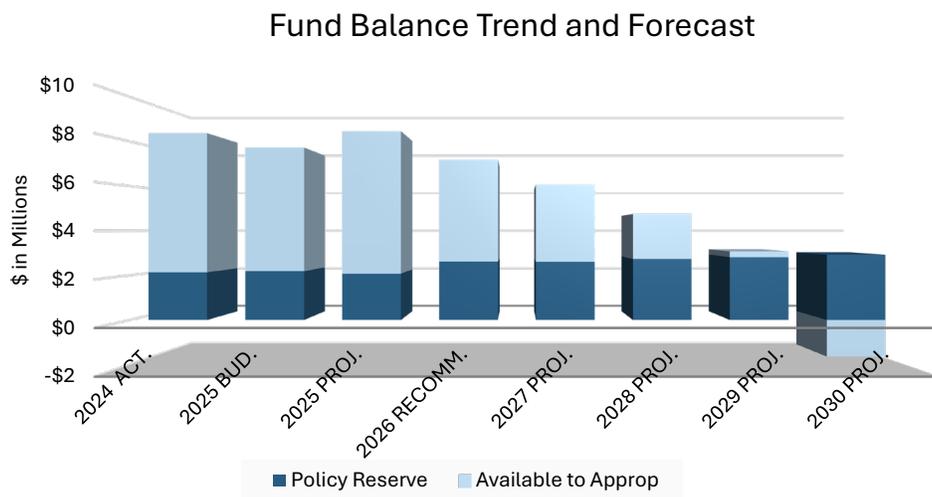
There are not any supplemental requests for this quarter in the ALEA Fund.

Forecast

This Fund is primarily funded by property tax, so fluctuations in assessed valuations and assessment rates significantly impact revenue. In the forecasted years, property tax collections for the 2026 recommended budget increase to \$12.8 million, an increase of \$1.5 million over 2025 year-end projections. The residential assessment rate drops from 6.70% for 2025 collections to 6.25% for collections in 2026 and the exemption is eliminated for 2026. Property tax revenue is projected to grow to just under \$14.0 million by 2030. The growth in revenue is driven by increased property valuations across the jurisdiction. These forecasts reflect only existing legislative action for assessment rates, not potential future policy changes.

On the expenditure side, costs are projected to increase from \$15.7 million to \$17.6 million by 2030. The 2026 recommended budget includes an additional 7.0 FTE and the replacement of thirteen vehicles, increasing the budget by \$2.6 million over the 2025 amended budget. In the outlying years, with the addition of authorized staffing and without one-time expense increases, salaries and benefits will average 84% of the total budget. This expenditure growth significantly outpaces current revenue projections. As a result, the available fund balance is projected to fall below the policy reserve by 2030, creating a structural budget challenge that will require future attention.

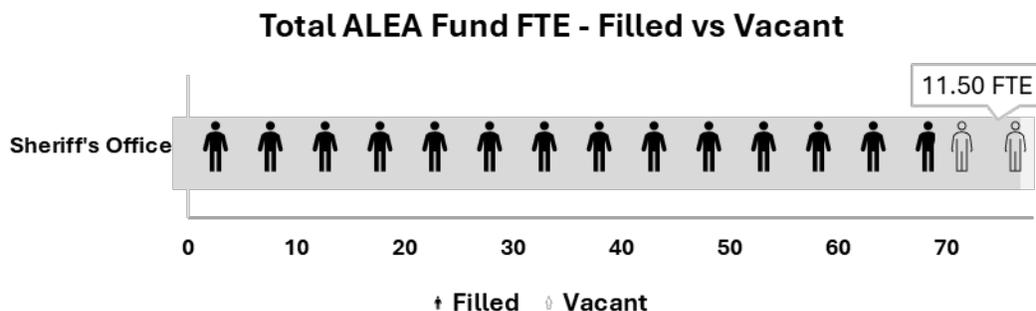
The graph below shows the trajectory of the Fund based on current property tax revenue assumptions and expenditure budget assumptions as previously noted.



Any change 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. At the end of the third quarter of 2025, there were 11.50 vacant positions.



Arapahoe Law Enforcement Authority Fund

(Dollars in Millions)	Actual	Adopted	Amend.	Project.	Recomm.	Forecast			
	2024	2025	2025	2025	2026	2027	2028	2029	2030
Revenue									
Taxes	12.2	11.5	11.5	11.5	13.5	13.4	14.0	14.1	14.7
Licenses & Permits	(0.0)	-	-	-	-	-	-	-	-
Intergovernmental	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Charges for Services	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7
Fines & Forfeits	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Investment Earnings & Contrib.	0.5	0.1	0.1	0.2	0.1	0.2	0.2	0.2	0.2
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Other Financing Sources	0.0	-	-	-	-	-	-	-	-
Total Revenue	13.9	12.4	12.4	12.5	14.4	14.5	15.1	15.2	15.8
Expenditures									
Salaries	8.3	8.6	8.6	8.6	9.8	10.2	10.7	11.1	11.6
Employee Benefits	2.2	2.4	2.4	2.2	2.6	2.8	3.0	3.1	3.3
Supplies	0.4	0.5	0.5	0.3	0.6	0.6	0.6	0.6	0.6
Services & Other	0.5	0.5	0.5	0.4	0.5	0.6	0.7	0.6	0.6
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Central Services	0.8	1.1	1.1	0.9	1.2	1.2	1.2	1.2	1.2
Transfers Out	0.6	0.0	0.1	0.1	0.9	0.2	0.2	0.2	0.2
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Expenditures	12.8	13.0	13.1	12.5	15.7	15.6	16.4	16.9	17.6
Net of Revenue/Expenditures	1.1	(0.6)	(0.6)	0.1	(1.3)	(1.1)	(1.3)	(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)	0.1	(1.3)	(1.1)	(1.3)	(1.7)	(1.8)
Cumulative Balance									
Beginning Funds Available	7.3	8.4	8.4	8.4	8.5	7.2	6.1	4.7	3.1
Change in Fund Balance	1.1	(0.6)	(0.6)	0.1	(1.3)	(1.1)	(1.3)	(1.7)	(1.8)
Ending Funds Available	8.4	7.8	7.7	8.5	7.2	6.1	4.7	3.1	1.3
Policy Reserve	(2.1)	(2.2)	(2.2)	(2.1)	(2.6)	(2.6)	(2.7)	(2.8)	(2.9)
Funds Available for Appropriation	6.2	5.6	5.5	6.4	4.6	3.5	2.0	0.3	(1.6)

3rd Quarter Budget Review				
Summary of Proposed Budget Adjustments				
Fund	Revenue Amount	Expense Amount	FTEs	
2025				
DISCUSSION NEEDED				
General Fund	\$ -	\$ 475,645	-	
Capital Expenditure Fund	-	-	-	
Central Services Fund	239,174	458,008	-	
Open Space Sales Tax Fund	237,141	-	-	
Road & Bridge Fund	-	-	-	
Workers Compensation Fund	390,000	390,000	-	
TOTAL Discussion Needed	\$ 866,315	\$ 1,323,653	-	
NEW REVENUE/BUDGET CLEANUP				
General Fund	\$ 246,411	\$ 246,411	\$ -	
Forfeiture Fund	106,315	106,315	-	
Grant Fund	69,610	69,610	-	
Homeland Security Fund	473,633	473,633	-	
Infrastructure Fund	5,428,764	4,744,997	-	
TOTAL New Revenue/Budget Cleanup	\$ 6,324,733	\$ 5,640,966	-	

Discussion Needed**A. General Fund: Sheriff's Office, \$33,000**

- Appropriate \$33,000 from fund balance to purchase spare body worn camera (BWC) batteries for the Detentions Bureau for the Sheriff's Office.

B. General Fund: Sheriff's Office, \$4,000

- Appropriate \$4,000 from fund balance to cover unexpected increased cost of Neogov web-based software for the Sheriff's Office.

C. General Fund: Sheriff's Office, \$101,000 (Transfer)

- Transfer \$101,000 to Central Services Fund for estimated auction value and to request to retain 15 vehicles for training and spares for the Sheriff's Office.

D. General Fund: Clerk & Recorder's Office, \$19,760 (Transfer)

- Transfer \$19,760 from the Clerk & Recorder's Office to the Information Technology Department, General Fund, for annual software and URL amount for Elections.

- E. General Fund: Facilities & Fleet Management, \$48,645 (Transfer)**
- Transfer \$48,645 from the unappropriated General Fund balance to the Central Services Fund, Facilities and Fleet Management, to upgrade and replace a totaled Ford Escape with a Ford F350 with plow and hopper.
- F. General Fund: Information Technology, \$23,211 (Transfer)**
- Transfer \$23,211 from the General Fund to the Central Services Fund to purchase a network switch to be installed at the Sheriff's Office datacenter for the fiber network project.
- G. General Fund: Administrative Services, \$390,000 (Transfer)**
- Transfer \$390,000 from the unappropriated General Fund balance to the Workers Compensation Fund for additional claims expenses for the County Attorney.
- H. Capital Expenditure Fund: Facilities & Fleet Management, \$60,000 (Transfer)**
- Transfer \$60,000 from unassigned funds to the Altura Plaza Makeup Air Unit replacement project to cover costs due to additional work needed.
- I. Capital Expenditure Fund: Facilities & Fleet Management, \$660,000 (Transfer)**
- Transfer \$660,000 from projects savings in the Admin I Elevator Upgrade & the Admin I Chiller projects for design and construction funds to remodel the District Attorney's office building to accommodate increased staffing.
- J. Capital Expenditure Fund: Facilities & Fleet Management, \$330,200 (Transfer)**
- Transfer \$330,200 from project savings in the CentrePoint Roof Replacement project for a new Energy Performance Audit project.
- K. Central Services Fund: Open Spaces, \$26,984**
- Recognize and appropriate funds from the Open Space Sales Tax Fund to purchase a water trailer with a 1600 gallon capacity.
- L. Central Services Fund: Open Spaces, \$19,325**
- Recognize \$8,889 and appropriate \$19,325 from Open Spaces Sales Tax Fund to purchase a trailer pressure washer. Utilize IG rents from FA#302058 (floor scrubber) that will not be replaced.
- M. Central Services Fund: Open Spaces, \$36,442**
- Recognize \$10,090 and appropriate \$36,442 from Open Spaces Sales Tax Fund to replace a gator.
- N. Central Services Fund: Open Spaces, \$22,375**
- Appropriate \$22,375 to purchase an over-seeder attachment for Open Spaces.
- O. Central Services Fund: Open Spaces, \$15,801**
- Appropriate \$15,801 to purchase a verticutter attachment for Open Spaces.
- P. Central Services Fund: Open Spaces, \$7,180**
- Appropriate \$7,180 to purchase a fertilizer spreader for Open Spaces.
- Q. Central Services Fund: Open Spaces, \$10,361**
- Appropriate \$10,361 to purchase an herbicide sprayer for Open Spaces.
- R. Central Services Fund: Open Spaces, \$32,595**
- Recognize \$16,541 and appropriate \$32,595 from Open Spaces to purchase a mulching head attachment.

S. Central Services Fund: Public Works & Development, \$6,417

- Appropriate \$6,417 to replace a sweeper bucket (asset 4171) for Public Works & Development.

T. Central Services Fund: Public Works & Development, \$57,664

- Appropriate \$57,664 to replace a 2011 truck that was totaled for Public Works & Development.

U. Central Services Fund: Public Works & Development, \$3,814

- Recognize and appropriate funds from Road & Bridge Fund for the increased cost of the skid steer breaker bar for Public Works & Development.

V. Central Services Fund: Public Works & Development, \$20,708

- Appropriate \$20,708 to replace a planer mill attachment (asset302989) for Public Works & Development.

W. Central Services Fund: Sheriff's Office, \$89,041

- Appropriate \$89,041 to replace a 2019 Ford Explorer that was totaled (asset 302884) for Sheriff's Office.

X. Open Space Sales Tax Fund: Open Spaces, \$237,141

- Recognize \$237,141 in funding per the IGA with the City of Centennial for various improvement projects for Open Spaces.

New Revenue/Budget Cleanup

Y. General Fund: Public Works & Development, \$18,200

- Recognize and appropriate \$18,200 from Open Space project management reimbursement for Public Works & Development.

Z. General Fund: Public Works & Development, \$19,433

- Recognize and appropriate \$19,433 from collected collateral for Dove Valley Business Park Randy Ross Tennis Center Project for Public Works & Development.

AA. General Fund: Sheriff's Office, \$14,500

- Recognize and appropriate \$14,500 for 2025 POST Academy revenue for the Sheriff's Office.

BB. General Fund: District Attorney, \$35,180

- Recognize and appropriate \$35,180 for restitution reimbursements for the District Attorney's Office.

CC. General Fund: District Attorney, \$150,275

- Recognize and appropriate \$150,278 for State reimbursements for mandated costs for the District Attorney's Office.

DD. Forfeiture Fund: Sheriff's Office, \$106,315

- Recognize and appropriate \$106,315 for federal and state forfeiture funds received by the Sheriff's Office.

EE. Grant Fund: Clerk & Recorder's Office, \$164,081

- Recognize and appropriate \$164,081 for the Electronic Recording Technology Board Grant for 2025 for the Clerk & Recorder's Office.

FF. Grant Fund: Coroner's Office, \$69,610

- Recognize and appropriate \$69,610 for grants for the Coroner's Office related to the Coverdell grant and toxicology reimbursements from the State.

GG. Homeland Security Fund: Sheriff's Office, \$473,633

- Recognize and appropriate \$473,633 for various trainings, exercises, assessments, and software renewal for the Sheriff's Office.

HH. Infrastructure Fund: Public Works & Development, \$515,562

- Recognize and appropriate \$515,562 for Transit & Micro-mobility Study from Federal & State IGA, and SPIMD for Public Works & Development.

II. Infrastructure Fund: Public Works & Development, \$757,270

- Recognize and appropriate \$757,270 for HLC Broadway Underpass Centennial & Littleton IGAs for Public Works & Development.

JJ. Infrastructure Fund: Public Works & Development, \$1,337,000

- Recognize and appropriate \$1,337,000 for Gun Club Alameda Signal for Public Works & Development.

KK. Infrastructure Fund: Public Works & Development, (\$8,820)

- Return revenue and expenditure appropriations of \$8,820 to then be recognized and appropriated in the General Fund, Public Works & Development (Q2 Correction).

LL. Infrastructure Fund: Public Works & Development, \$1,368,268

- Recognize and appropriate \$1.4M for RTIF, RuTIF, and Oil & Gas Impact Fees for Public Works & Development.

MM. Infrastructure Fund: Public Works & Development, \$56,000

- Recognize \$1.45M and appropriate \$56,000 to account for timing issues of the fourth quarter budget review and reappropriations for Public Works & Development.

NN. Infrastructure Fund: Public Works & Development, \$7,500

- Recognize and appropriate \$7,500 for the Easter Trail Study Foxfield IGA for Public Works & Development.

OO. Infrastructure Fund: Public Works & Development, \$712,217

- Appropriate \$712,217 that was not able to be reappropriated due to timing of received revenue for the Yale/Holly Intersection - Highline Canal Improvements for Public Works & Development.

PP. Arapahoe Law Enforcement Authority Fund: Sheriff's Office, \$31,230 (Existing)

- Request a capital asset number to purchase a UTV using existing appropriations for the Sheriff's Office.

Summary of Budget Amendment Requests

Code	Department	Revenue Amount	Expense Amount	FTEs	Description
2025					
DISCUSSION NEEDED					
General Fund					
A	Sheriff's Office	-	33,000	-	Appropriate \$33,000 from fund balance to purchase spare body worn camera (BWC) batteries for Detentions
B	Sheriff's Office	-	4,000	-	Appropriate \$4,000 from fund balance to cover unexpected cost of Neogov web-based background system.
C	Sheriff's Office	-	-	-	Transfer \$101,000 to Central Services Fund for estimated auction value and to request to retain 15 vehicles for training spares
D	Clerk & Recorder's Office	-	-	-	Transfer \$19,760 from the Clerk & Recorder's Office to the Information Technology Department, , General Fund, for annual software and URL amount for Elections
E	Facilities & Fleet Management	-	48,645	-	Transfer \$48,645 from the unappropriated General Fund balance to the Central Services Fund, Facilities and Fleet Management to upgraded a totaled vehicle replacement costs
F	Information Technology	-	-	-	Transfer \$23,211 from the General Fund to the Central Services Fund to purchase a network switch to be installed at the Sheriff's Office datacenter for the fiber network project.
G	Administrative Services	-	390,000	-	Transfer \$390,000 from the unappropriated General Fund balance to the Worker's Compensation Fund, County Attorney, to cover additional claims
	<i>SUBTOTAL General Fund</i>	-	<i>475,645</i>	-	
Capital Expenditure Fund					
	Facilities & Fleet Management	-	-	-	Transfer \$60,000 from unassigned funds to the Altura Plaza Makeup Air Unit replacement project to cover costs due to additional work needed.
H	Facilities & Fleet Management	-	-	-	Transfer \$660,000 from projects savings in the Admn I Elevator Upgrade & the Admn I Chiller projects for design and construction funds to remodel the DA's office to accommodate increased FTE.
I	Facilities & Fleet Management	-	-	-	Transfer \$330,200 from project savings in the CentrePoint Roof Replacement project for the Energy Performance Audit project
J	<i>SUBTOTAL Capital Expenditure Fund</i>	-	-	-	
Central Services Fund					
C	Sheriff's Office	101,000	-	-	Recognize \$101,000 for estimated auction value and to request to retain 15 vehicles for training spares
E	Facilities & Fleet Management	48,645	86,090	-	Recognize transfer of \$48,645 from the unappropriated General Fund balance, and appropriate \$86,090 for the purchase, and upgrade, replacement vehicle that was totaled in 2023
F	Information Technology	23,211	23,211	-	Transfer \$23,211 from the General Fund to the Central Services Fund to purchase a network switch to be installed at the Sheriff's Office datacenter for the the completion of the fiber network project.
K	Open Spaces	26,984	26,984	-	Recognize and appropriate funds from OS to purchase an ABI Water Trailer w/ a 1600 gal. capacity
L	Open Spaces	8,889	19,325	-	Recognize \$8,889 and appropriate \$19,325 from OS to purchase a Royce Hotsy Trailer Pressure Washer. Utilize IG rents from FA#302058 (floor scrubber) that will not be replaced.
M	Open Spaces	10,090	36,442	-	Recognize \$10,090 and appropriate \$36,442 from OS to replace a John Deere Gator
N	Open Spaces	-	22,375	-	Appropriate funds to purchase an over-seeder attachment
O	Open Spaces	-	15,801	-	Appropriate funds to purchase a Verticutter attachment
P	Open Spaces	-	7,180	-	Appropriate funds to purchase a Lely Fertilizer Spreader
Q	Open Spaces	-	10,361	-	Appropriate funds to purchase an herbicide sprayer
R	Open Spaces	16,541	32,595	-	Recognize \$16,541 and appropriate \$32,595 from OS to purchase a John Deere SM60 Mulching Head Attachment
S	Public Works & Development	-	6,417	-	Appropriate \$6,417 to replace FA#4171, Sweeper Bucket
T	Public Works & Development	-	57,664	-	Appropriate \$57,664 to replace 2011 GMK 1-Ton Ext. Cap that was totaled
U	Public Works & Development	3,814	3,814	-	Recognize and appropriate funds from Road & Bridget Fund for the increased cost of the skid steer breaker bar

Summary of Budget Amendment Requests

Code	Department	Revenue Amount	Expense Amount	FTEs	Description
2025					
DISCUSSION NEEDED					
Central Services Fund					
V	Public Works & Development	-	20,708	-	Appropriate \$20,708 to replace FA#302989, planer mill attachment
W	Sheriff's Office	-	89,041	-	Appropriate \$89,041 to replace FA#302884, 2019 Ford Explorer that was totaled.
	<i>SUBTOTAL Central Services Fund</i>	<i>239,174</i>	<i>458,008</i>	<i>-</i>	
Open Space Sales Tax Fund					
K	Open Spaces	-	-	-	Transfer \$26,984 to the Central Services Fund to purchase an ABI Water Trailer w/ a 1600 gal. capacity
K	Open Spaces	-	-	-	Transfer \$8,889 to the Central Services Fund to purchase a Royce Hotsy Trailer Pressure Washer
L	Open Spaces	-	-	-	Transfer \$10,090 to the Central Services Fund to replace FA#302598, John Deere Gator
Q	Open Spaces	-	-	-	Transfer \$16,541 to the Central Services Fund to purchase a John Deere SM60 Mulching Head Attachment
X	Open Spaces	237,141	-	-	Recognize funding per IGA with City of Centennial for various improvement projects
	<i>SUBTOTAL Open Space Sales Tax Fund</i>	<i>237,141</i>	<i>-</i>	<i>-</i>	
Road & Bridge Fund					
U	Public Works & Development	-	-	-	Transfer \$3,814 to Central Services Fund to cover increased cost of skid steer breaker bar
	<i>SUBTOTAL Road & Bridge Fund</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Workers Compensation Fund					
G	County Attorney	390,000	390,000	-	Recognize and Appropriate \$390,000 from the General Fund, Admn Services, to cover the additional claims
	<i>SUBTOTAL Workers Compesation Fund</i>	<i>390,000</i>	<i>390,000</i>	<i>-</i>	
	TOTAL Discussion Needed	\$ 866,315	\$1,323,653	0.00	
NEW REVENUE/BUDGET CLEANUP					
General Fund					
Y	Public Works & Development	18,200	18,200	-	Recognize & Appropriate OS Project Management Reimbursement
KK	Public Works & Development	8,820	8,820	-	Recognize & Appropriate for OS Project Management in the General Fund Reimbursement (Q2 Correction)
Z	Public Works & Development	19,433	19,433	-	Recognize and appropriate from collected collateral for Dove Valley Business Park Randy Ross Tennis Center Project
AA	Sheriff's Office	14,500	14,500	-	Recognize & Appropriate 2025 POST Academy Revenue
BB	District Attorney	35,180	35,180	-	Recognize & Appropriate for restitution reimbursements
CC	District Attorney	150,278	150,278	-	Recognize & Appropriate for State Reimbursements for mandated costs.
	<i>SUBTOTAL General Fund</i>	<i>246,411</i>	<i>246,411</i>	<i>-</i>	
Forfeiture Fund					
DD	Sheriff's Office	106,315	106,315	-	Recognize and appropriate \$106,315 for forfeiture funds received from the State
	<i>SUBTOTAL Forfeiture Fund</i>	<i>106,315</i>	<i>106,315</i>	<i>-</i>	
Grant Fund					
EE	Clerk & Recorder's Office	164,081	164,081	-	Recognize and appropriate \$164,081 for the Electronic Recording Technology Board Grant for 2025
FF	Coroner's Office	69,610	69,610	-	Recognize and appropriate \$69,610 for the Coverdell Grant and sstate reimbursements for toxicology
	<i>SUBTOTAL Grant Fund</i>	<i>69,610</i>	<i>69,610</i>	<i>-</i>	
Homeland Security Fund					
GG	Sheriff's Office	473,633	473,633	-	Recognize and appropriate funding for various trainings, exercises, assessments & software renewal.
	<i>SUBTOTAL Homeland Security Fund</i>	<i>473,633</i>	<i>473,633</i>	<i>-</i>	

Code		Summary of Budget Amendment Requests			
Department	Revenue Amount	Expense Amount	FTEs	Description	
NEW REVENUE/BUDGET CLEANUP					
Infrastructure Fund					
HH	Public Works & Development	515,562	515,562	-	Recognize & Appropriate for Transit & Mircomobility Study from Federal & State IGA, and SPIMD
II	Public Works & Development	757,270	757,270	-	Recognize & Appropriate for HLC Broadway Underpass Centennial & Littleton IGAs
JJ	Public Works & Development	1,337,000	1,337,000	-	Recognize & Appropriate for Gun Club Alameda Signal
KK	Public Works & Development	(8,820)	(8,820)	-	Return revenue and expenditure appropriations of \$8,820 and Recognize & Appropriate for OS Project Management in the General Fund Reimbursement (Q2 Correction)
LL	Public Works & Development	1,368,268	1,368,268	-	Recognize & Appropriate for RTIF, RuTIF, and Oil & Gas Impact Fees
MM	Public Works & Development	1,451,984	56,000		Recognize \$1.45M and appropriate \$56k to account for timing issues of Q4 and Reappropriations
NN	Public Works & Development	7,500	7,500	-	Recognize & Appropriate \$7,500 for the Easter Trail Study Foxfield IGA
OO	Public Works & Development	-	712,217	-	Appropriate \$712,217 that was not able to be reappropriated due to timing of received revenue for the Yale/Holly Intersection - Highline Canal Improvements
<i>SUBTOTAL Infrastructure Fund</i>		<i>5,428,764</i>	<i>4,744,997</i>	<i>-</i>	
TOTAL New Revenue/Budget Cleanu		\$ 6,324,733	\$5,640,966	-	
No Document Supplementals					
PP	Sheriff's Office				Request for a FA# to purchase a UTV FOR \$31,230 in the ALEA Fund. Using existing funds