Economic Outlook & Projection Assumptions

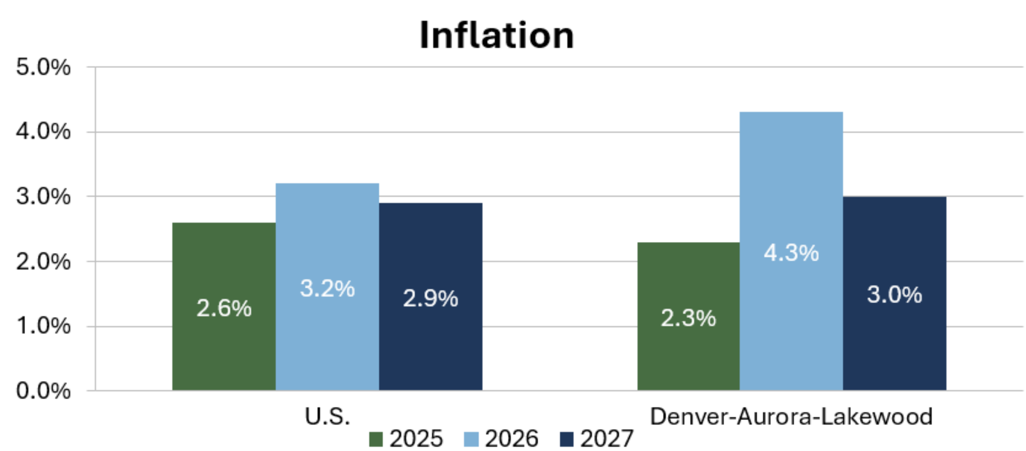
Q2

Economic Indicators - June 2026							
				Forecast		
Economic Indicator	**Area**	**2024**	**2025**	**2026**	**2027**	**2028**
Real GDP Growth	National	2.8%	2.1%	2.3%	1.7%	2.1%
Unemployment Rate	National	4.0%	4.3%	4.4%	4.6%	4.5%
	Colorado	4.1%	4.0%	4.0%	4.1%	4.0%
Personal Income Growth	National	5.6%	4.8%	4.3%	4.6%	4.2%
	Colorado	4.6%	4.7%	4.0%	4.4%	5.0%
Wage and Salary Growth	National	5.6%	4.6%	4.4%	3.8%	3.3%
	Colorado	4.7%	4.6%	4.4%	4.6%	4.9%
Inflation	National	2.9%	2.6%	3.2%	2.9%	2.2%
	Colorado	2.3%	2.3%	4.3%	3.0%	2.6%
Housing Permit Growth	Colorado	-18.3%	4.9%	0.8%	-1.5%	-1.8%
Nonresidential Building Growth	Colorado	-24.7%	39.4%	-12.7%	3.4%	1.9%

Source: Colorado Legislative Council March 2026 Economic & Revenue Forecast

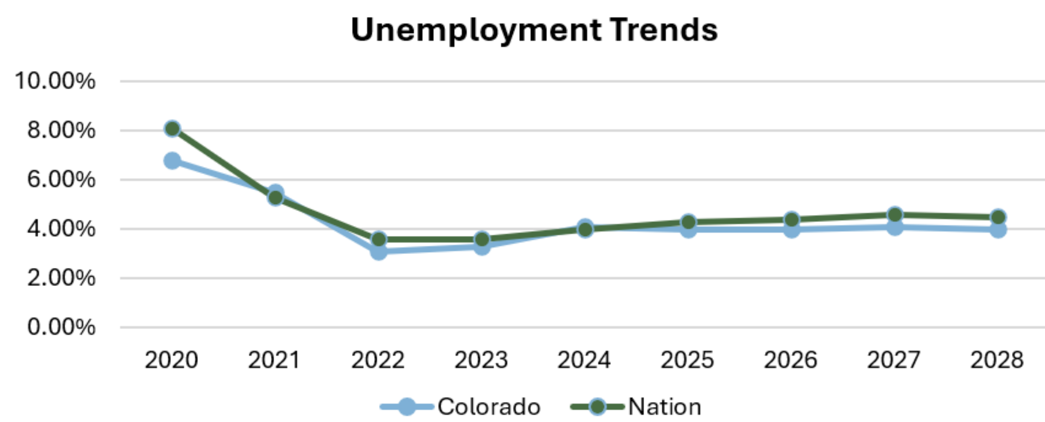
Economic Outlook

Economic growth is anticipated to remain modest, with risks elevated by the spike in oil prices tied to the war in Iran. Job growth has slowed and household finances continue to weaken. Since consumer spending makes up roughly 70 percent of the economy, a drop in 2026 will largely impact overall growth, despite investment in AI data centers and computing equipment continuing to increase significantly. US Real GDP rose 2.1 percent in 2025 and is now expected to increase 2.3 percent in 2026, slow to 1.7 percent in 2027, and pick back up to 2.1 percent in 2028.

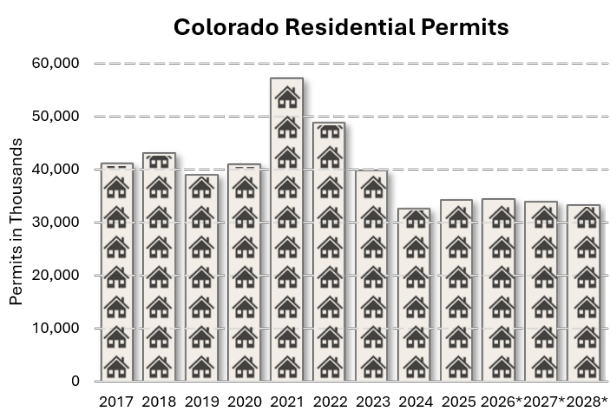


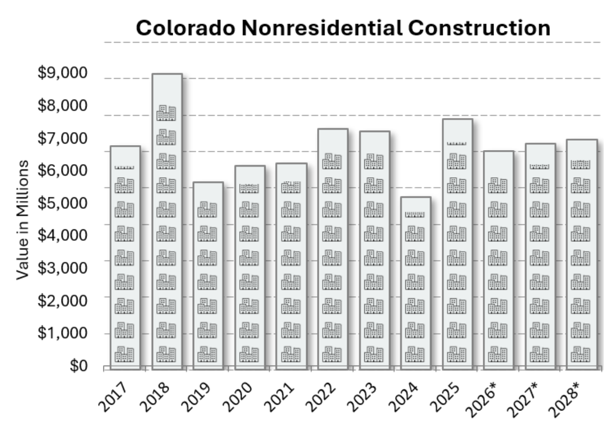
Energy inflation remains elevated as the conflict in Iran continues to constrain oil supply, with energy prices up 23.0 percent year-over-year, and housing inflation has picked up as well, with shelter costs up 3.8 percent year-over-year on accelerating owner-equivalent rents. US inflation is now expected to rise to 3.2 percent in 2026 before decreasing to 2.9 percent in 2027 and 2.2 percent in 2028.

Inflation in the Denver-Aurora-Lakewood area has surged to 5.0 percent in the most recent reading, nearly double where it stood in January, with increases across energy, transportation, and apparel. Denver-area inflation is now expected to average 4.3 percent in 2026, before easing to 3.0 percent in 2027 and 2.6 percent in 2028. The metro area's cost pressures continue to run well above the national trend, with housing, transportation, and apparel prices climbing faster locally than they are nationwide.



Colorado's unemployment advantage over the nation, which slipped away in 2024 and 2025, is expected to return starting in 2026 and hold for the rest of the forecast period. The nation is projected to have an unemployment rate of 4.4 percent in 2026, rising to 4.6 percent in 2027 before easing to 4.5 percent in 2028. Colorado is projected to have an unemployment rate of 4.0 percent in 2026, 4.1 percent in 2027, and 4.0 percent in 2028, below the national rate in every forecast year.

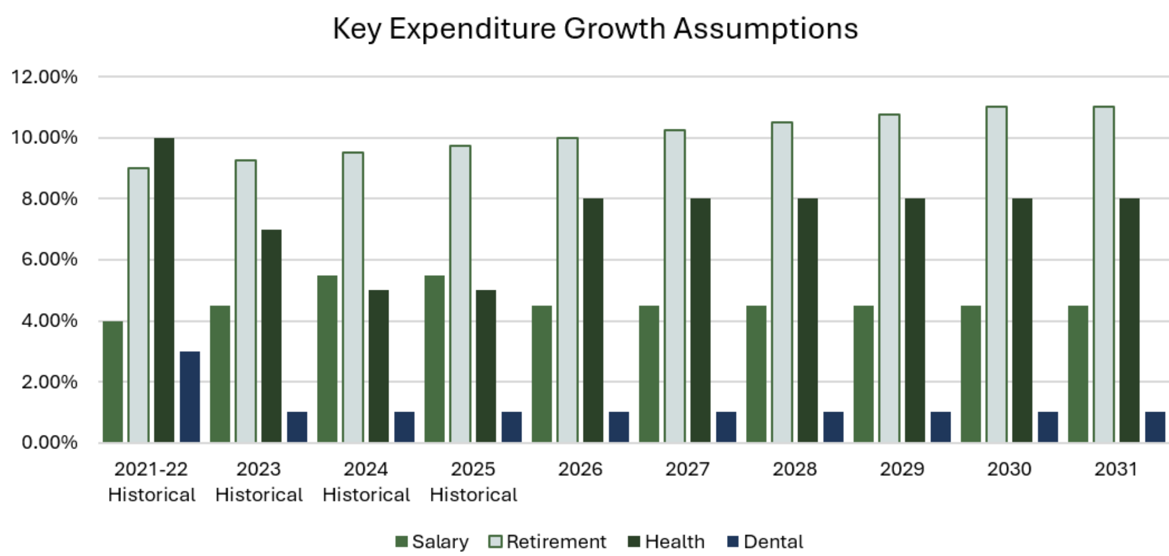




In Colorado, residential construction permits are now expected to increase by 0.8 percent in 2026, a reversal from the decline anticipated earlier in the year, before declining by 1.5 percent in 2027 and 1.8 percent in 2028. The near-term growth is driven largely by continued strength in multifamily permitting, which is expected to keep pushing vacancy rates higher and leave the market struggling with unsold and unrented inventory. Nonresidential building activity is projected to decrease by 12.7 percent in 2026, a steeper decline than previously forecast, before recovering with 3.4 percent growth in 2027 and 1.9 percent growth in 2028.

Projection Assumptions

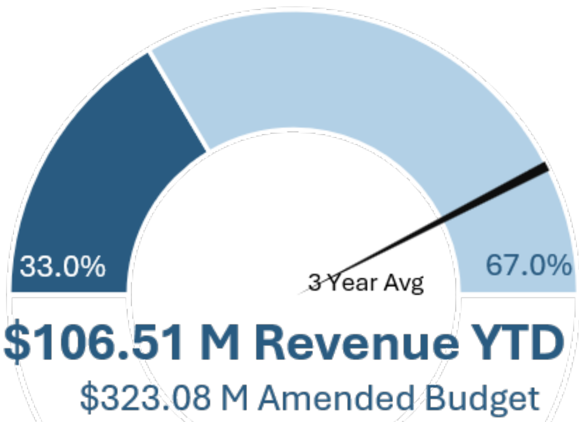
Most of the property tax growth for 2026 collections is being shifted to the Capital Expenditure Fund and Social Services Fund through an increased allocation of the County mill levy. Recent legislative actions have modified assessment rates and exemptions affecting residential and certain nonresidential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

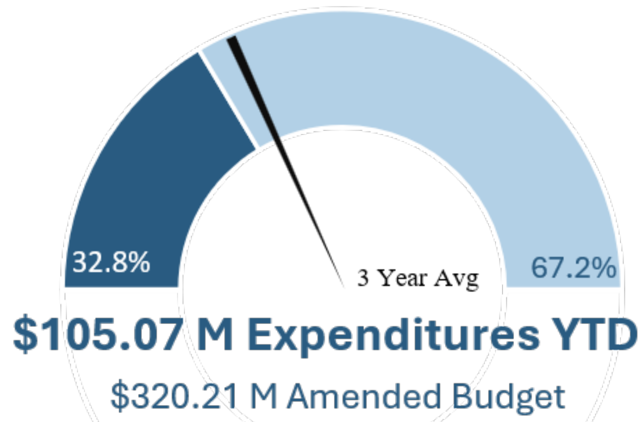


These expenditure assumptions carry across all funds for the full forecast period. Salaries are assumed to grow 4.5 percent, in line with the recent historical average. The health insurance assumption moved up from 5.0 percent to 8.0 percent, reflecting higher claims that are pushing up the 2026-and-beyond renewal rate. Dental insurance holds at the 1.0 percent assumption it's carried since 2023, with fund balance absorbing any rate increases beyond that. For retirement, the Board of County Commissioners approved a 0.25 percent bump to the County's 2026 contribution, bringing it to 10.0 percent, and the assumptions build in a further 0.25 percent increase each year through 2030 reaching 11.0 percent; consistent with the BOCC's ongoing discussions with the Retirement Board. All adjustments are incorporated into the current projections for the full forecast period.

Per the EBC and BOCC's commitment to increase Capital Expenditure Fund contributions to $25 million through 2030, the projections carry a $15.0 million annual transfer from the General Fund to the Capital Expenditure Fund for the next four years to support capital project funding. Beyond that transfer and the compensation increases described above, no other budget packages are built into the projections.

General Fund Q2

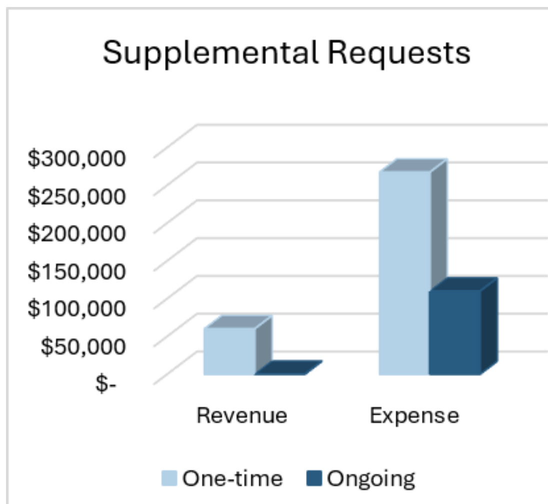




Current Outlook

Current revenue projections show an anticipated total of $325.2 million for 2026, which is $1.9 million more than the amended budget. The largest contribution to this amount is Charges for Services, which makes up $1.8 million of the variance, closely followed by Investment Earnings and Contributions at $1.6 million.

Expenditures are projected at $310.1 million, or $11.4 million below budget. $4.1 million of this variance is from salary and benefit savings, largely attributable to vacancies across several departments. Another $4.0 million is from the Services and Other category and $1.0 million projected to be unspent from the Central Services category.

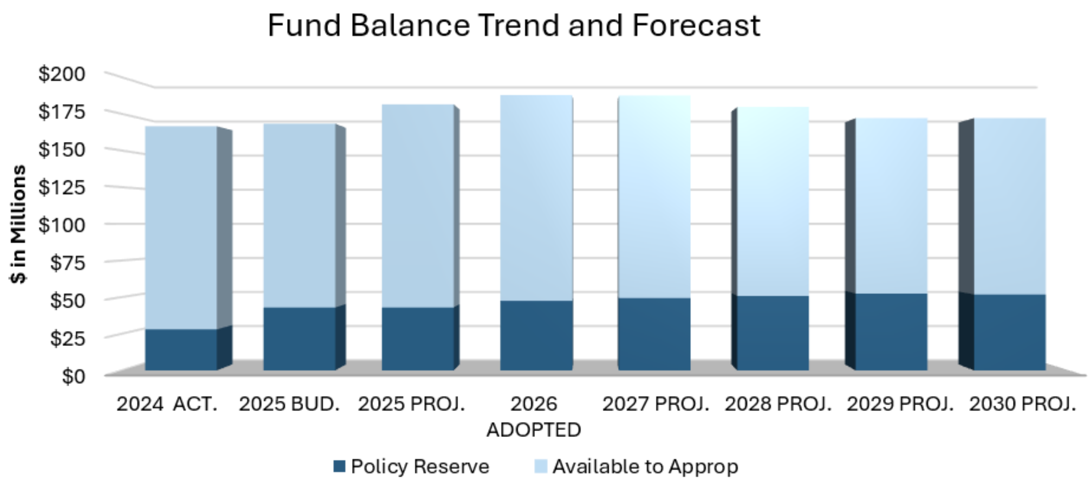


There are 17 General Fund supplemental requests with a total net impact of a $346,346 increase to the General Fund. This includes two requests to increase the headcount by a combined 2.00 FTE and total transfers of $56,897 for changes to or additional assets. Of the 17 supplementals, four of them are to recognize and appropriate $52,285 for reimbursements or proceeds received during the second quarter.

Forecast

Ballot measure 1A removed the TABOR limitation on property tax revenue growth, which is projected to increase an average of 0.8 percent annually through 2029 which includes a decrease of 0.3 percent for 2027 before stepping up to 4.2 percent in 2030. Property tax fluctuates with taxable value, making it sensitive to changes in assessment rates and economic conditions. The County must plan for periods when assessed values level off or decrease.

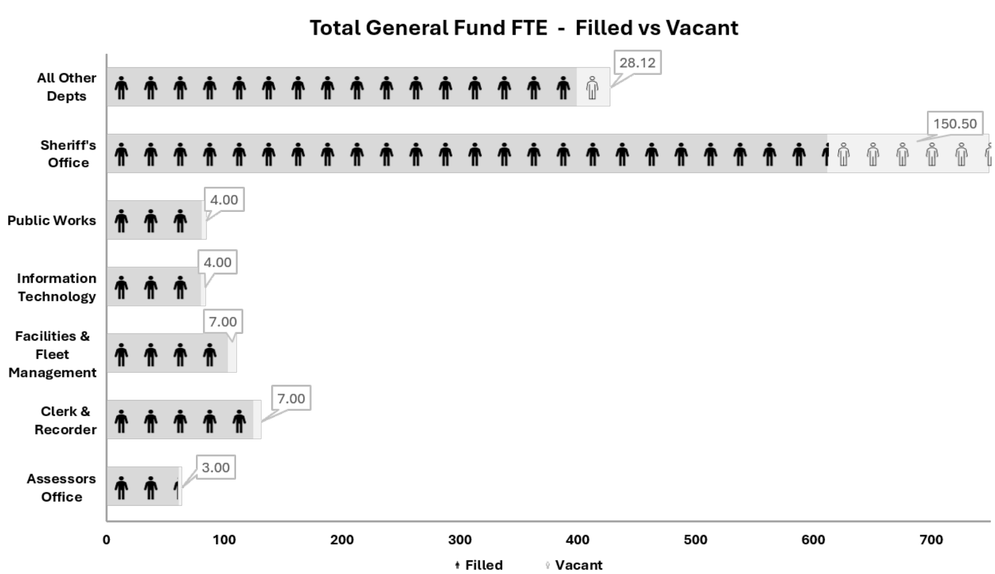
The 2026 budget reflects a significant increase in expenditures relative to 2025, as the additional revenue resulting from Measure 1A began to be invested in essential services. The single largest driver is a $16.4 million transfer into the Capital Expenditure Fund, part of a standing commitment to transfer $15.0 million annually through 2030. Beyond that transfer, growth is concentrated in projected salary and benefit increases and biennial election costs; other expenditure lines are held flat with no additional increases assumed.



The beginning fund balance for 2026 was $166.6 million. The 2026 budget intentionally sets aside $34.9 million to allow for future year investments and to buffer against the increased volatility in property tax revenue. Beyond the $15.0 million annual transfer for the capital improvement program, no additional budget packages are built into the out-years. The 2026 Budget also increased the policy reserve from eleven percent to fifteen percent, taking the reserve from $28.0 million in 2025 to $42.9 million in 2026. The policy reserve amount is projected to grow to $51.8 million by 2031 as the expenditure budget increases.

Staffing

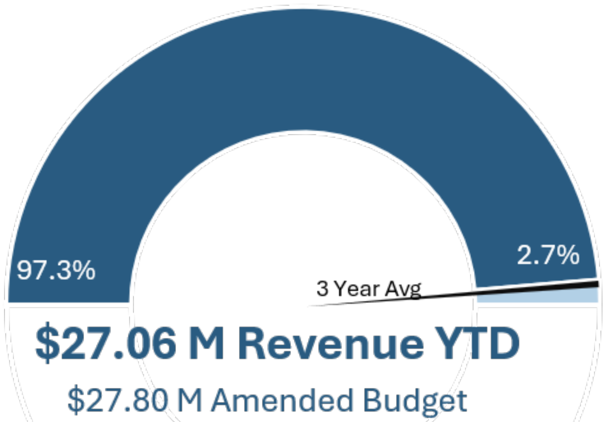
The General Fund carries a total of 1,666.12 FTE. As of the end of the second quarter, 203.62 of those positions were vacant, up from the 179.00 vacancies reported at the end of the first quarter. The Sheriff's Office accounts for 150.50 of the current vacancies, an increase of 43.50 positions since the first-quarter report.

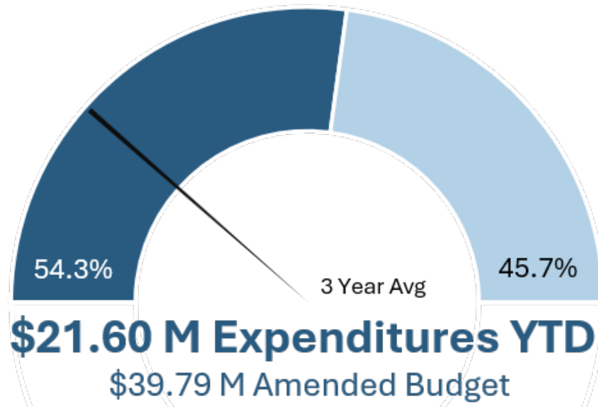


General Fund Projection									
	Actual	Adopted	Amend.	Project.	Forecast				
(Dollars in Millions)	2025	2026	2026	2026	2027	2028	2029	2030	2031
Revenue									
Taxes	230.7	217.2	217.2	216.6	216.6	220.3	222.6	232.0	234.3
Licenses & Permits	8.8	8.6	8.6	7.5	8.5	8.5	8.4	8.4	8.3
Intergovernmental	45.8	46.2	48.8	49.5	49.4	50.3	51.2	52.1	53.0
Charges for Services	33.4	31.8	31.8	33.6	32.1	33.6	32.8	33.5	33.8
Fines & Forfeits	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Investment Earnings & Contrib.	20.0	7.1	7.1	8.7	6.1	6.1	6.1	6.1	6.1
Interfund Revenues & Rent	3.4	3.6	3.6	3.3	3.6	3.6	3.6	3.6	3.6
Transfers In	-	-	0.1	0.1	-	-	-	-	-
Other Financing Sources	17.0	5.7	6.0	5.7	5.9	5.9	5.9	5.9	5.9
Total Revenue	**359.2**	**320.3**	**323.2**	**325.2**	**322.3**	**328.4**	**330.6**	**341.6**	**345.2**
Expenditures									
Salaries	153.0	164.2	164.7	161.8	169.3	176.7	184.8	191.5	199.8
Employee Benefits	40.5	45.0	45.0	43.8	48.3	51.2	54.4	57.5	61.0
Supplies	8.5	11.0	11.4	9.8	10.5	10.6	10.6	10.6	10.6
Services & Other	54.8	62.7	67.6	63.6	57.9	60.1	58.6	59.5	58.6
Community Programs	1.6	1.4	1.9	1.6	1.4	1.4	1.4	1.4	1.4
Capital Outlay	12.3	-	0.2	0.0	-	-	-	-	-
Central Services	2.9	4.2	4.3	3.3	4.4	4.5	4.6	4.7	4.7
Transfers Out	16.7	24.7	26.4	26.2	24.2	24.1	24.1	24.1	9.1
Other Uses/Miscellaneous	-	-	-	0.0	-	-	-	-	-
Total Expenditures	**290.4**	**313.2**	**321.5**	**310.1**	**315.9**	**328.7**	**338.4**	**349.3**	**345.2**
Net of Revenue/Expenditures	**68.8**	**7.0**	**1.7**	**15.1**	**6.4**	**(0.3)**	**(7.8)**	**(7.6)**	**(0.0)**
Adjustments to Revenue	-	-	-	0.2	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals*	-	-	-	0.3	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	**-**	**-**	**-**	**0.3**	**-**	**-**	**-**	**-**	**-**
Total Net Revenue/Expenditures	**68.8**	**7.0**	**1.7**	**14.9**	**6.4**	**(0.3)**	**(7.8)**	**(7.6)**	**(0.0)**
Cumulative Balance									
Beginning Funds Available	**97.8**	**166.6**	**166.6**	**166.6**	**181.5**	**187.8**	**187.5**	**179.8**	**172.1**
Change in Fund Balance	68.8	7.0	1.7	14.9	6.4	(0.3)	(7.8)	(7.6)	(0.0)
Ending Funds Available	**166.6**	**173.6**	**168.3**	**181.5**	**187.8**	**187.5**	**179.8**	**172.1**	**172.1**
Board Designated Reserve	***28.0***	***42.9***	***42.9***	***42.9***	***47.4***	***49.3***	***50.8***	***52.4***	***51.8***
Set aside of 1A Funds in Fund Balance		***35.8***	***34.9***	***34.9***					

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

Capital Expenditure Fund Q2





Current Outlook

The Capital Expenditure Fund’s revenue outlook is unchanged from the first quarter, with $27.1 million still projected by year-end. There is $13.9 million from property tax and specific ownership tax accounts and a $13.2 million transfer from the General Fund. The amended expenditure budget has grown slightly to $39.5 million, up from the $39.3 million reported in the first quarter as that quarter’s supplemental requests were adopted, including the $11.6 million reappropriated from unfinished 2025 projects.

Expenditure projections have shifted since the first quarter. Year-end expenditures are now projected at $29.9 million, down from the $38.5 million estimated in the first quarter making up about 75 percent of the fund’s $39.8 million capital budget, The remaining 25 percent consists of $9.3 million expected to be reappropriated to 2027 for project continuation and roughly $546,000 returning to fund balance as project savings. Of the fund’s 46 active projects, 22 are on track to close out fully this year, while 24 will carry some portion of their budget into 2027. The largest reappropriations are concentrated in a handful of multi-year projects, including the Detention IDEC Units Replacement, Pods 3 & 6, $1.7 million; Detention Center Infrastructure Improvements, $1.1 million; the ACJC Courthouse 2 Courtroom Design & Construction, $1.0 million; and the Countywide Electrical IR & Arc Flash Study, $0.9 million. As a result, the projected ending fund balance for 2026 has grown to $11.2 million, up from the $2.7 million estimated at the first quarter.

Forecast

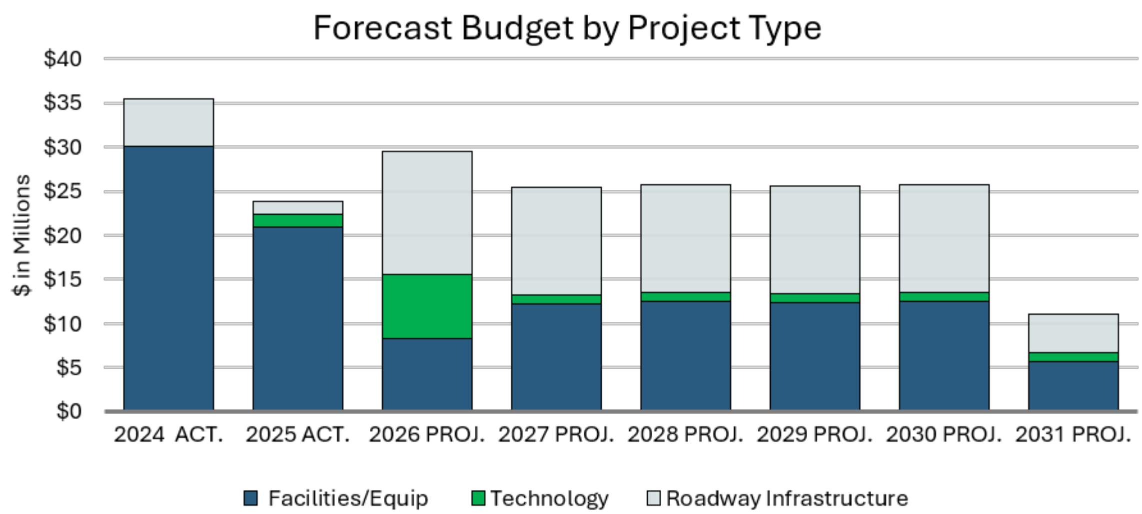
Property tax and specific ownership tax remain the fund's primary revenue sources, but on their own they fall short of covering the capital project requests forecast for 2027 through 2031.

The County closes that gap with transfers from the General Fund's unallocated fund balance. The 2026 adopted budget adjusted the mill levy to bring in roughly $13.4 million in property tax revenue, and the Board has committed to funding the Capital Improvement Plan (CIP) at $25.0 million a year through 2030 with a mix of property tax, specific ownership tax, and an annual General Fund transfer of about $15.0 million. That transfer totaled $13.2 million in 2026.

The 2026 budget process also revised the five-year CIP to carve out a dedicated technology allocation: $1.5 million for 2026, stepping down to $1.0 million annually in the years after. Unspent technology dollars roll forward for future, larger capital needs, capped at $3.0 million in accumulated carryover.

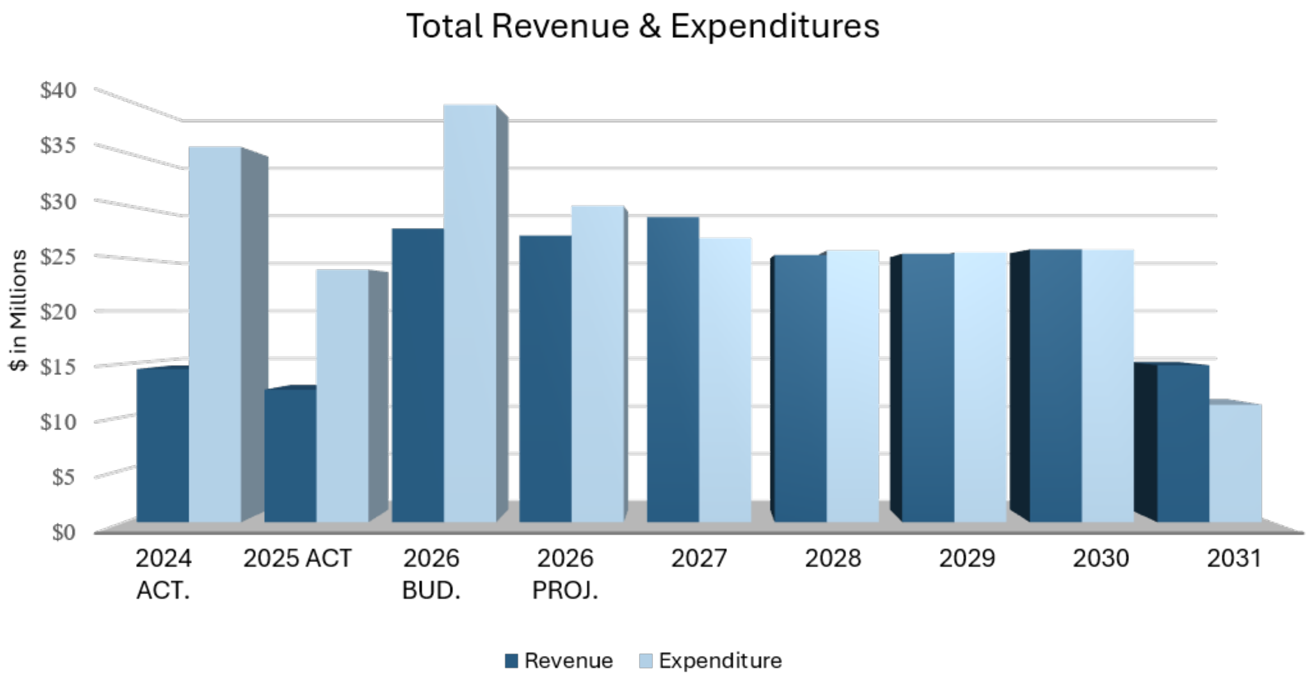
Once the Board's five-year, $25 million-a-year commitment ends, the General Fund transfer will step back down from around $15 million to its pre-2026 historical average starting in 2031 rather than holding at the elevated level, and the expenditure budget in those years is expected to scale down accordingly.

Roadway infrastructure projects are also part of the forecast years' budget allocations, though their implementation dollars are transferred out to the Infrastructure Fund.



The chart below lays out two years of actual revenue and expenditure alongside the current-year budget, year-end projections, the adopted 2026 budget, and the remaining years of the updated five-year CIP making visible just how much the 1A funding has expanded the County's capital investment in the forecast years.

Looking back, the Detention Center Medical Expansion project was over 61 percent of 2024's total expenditures; $13.3 million of it was reappropriated to 2025 for continuation, with closeout expected in 2026. 2024 also included a $5.4 million transfer to the Infrastructure Fund for roadway work and rooftop unit replacements at two County facilities. In 2025, the Infrastructure Fund transfer dropped to $1.4 million, while $4.1 million went toward building a new courtroom at Courthouse II. Other notable 2025 spending included $2.1 million on a countywide space study and $1.2 million to implement a new human capital management solution.

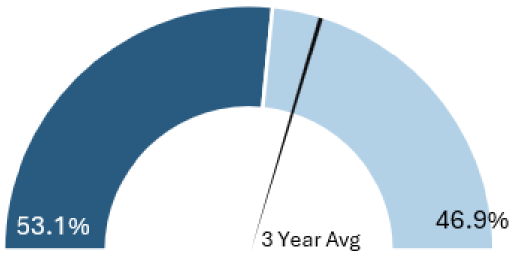


The fund began 2026 with an estimated $14.8 million balance, made up of two pieces: unfinished projects carrying forward through reappropriation, and surplus from projects that came in under budget. These surplus funds remain available for appropriation to address unexpected expenditures during the budget year. That projected ending balance for 2026 now stands at $11.2 million, since more project spending than originally expected is now on track to carry into 2027 rather than wrap up this year. This number will keep moving as the year plays out and projects either close or roll forward.

Capital Expenditure Fund Projection

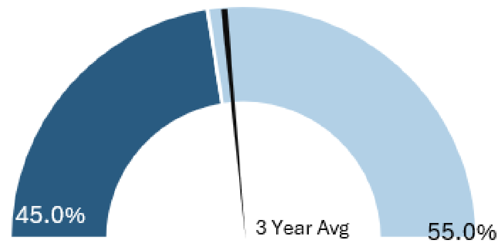
	Actual	Adopted	Amend.	Project.	Forecast				
(Dollars in Millions)	**2025**	**2026**	**2026**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Revenue									
Taxes	6.4	13.9	13.9	13.9	10.2	10.3	10.4	10.8	10.9
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	6.1	13.0	13.9	13.2	15.0	15.0	15.0	15.0	3.9
Other Financing Sources	-	-	-	-	-	-	-	-	-
Total Revenue	**12.5**	**26.9**	**27.8**	**27.1**	**25.2**	**25.3**	**25.4**	**25.8**	**14.9**
Expenditures									
Salaries	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Supplies	0.0	-	0.0	-	0.0	0.0	0.0	0.0	0.0
Services & Other	0.5	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	22.0	12.8	25.4	15.8	13.2	13.5	13.3	13.5	6.7
Central Services	-	-	-	-	-	-	-	-	-
Transfers Out	1.4	13.9	13.9	13.9	12.0	12.0	12.0	12.0	4.2
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Expenditures	**23.9**	**26.9**	**39.5**	**29.9**	**25.4**	**25.7**	**25.5**	**25.8**	**11.1**
Net of Revenue/Expenditures	**(11.4)**	**-**	**(11.7)**	**(2.8)**	**(0.1)**	**(0.4)**	**(0.1)**	**0.0**	**3.7**
Adjustments to Revenue	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	9.1	-	-	-	-
Capital Funding Gap	-	-	-	-	(0.1)	(0.4)	(0.1)	0.0	3.7
Total Adjustments to Expenditures	**-**	**-**	**-**	**-**	**9.0**	**(0.4)**	**(0.1)**	**0.0**	**3.7**
Total Net Revenue/Expenditures	**(11.4)**	**-**	**(11.7)**	**(2.8)**	**(9.1)**	**-**	**-**	**-**	**-**
Cumulative Balance									
Beginning Funds Available	**26.1**	**14.8**	**14.8**	**14.8**	**12.0**	**2.9**	**2.9**	**2.9**	**2.9**
Change in Fund Balance	(11.4)	-	(11.7)	(2.8)	(9.1)	-	-	-	-
Ending Funds Available	**14.8**	**14.8**	**3.1**	**12.0**	**2.9**	**2.9**	**2.9**	**2.9**	**2.9**
Restrict/Commit/Assigned	-	-	-	-	-	-	-	-	-
Funds Available for Appropriation	**14.8**	**14.8**	**3.1**	**12.0**	**2.9**	**2.9**	**2.9**	**2.9**	**2.9**

Social Services Fund — Q2



$51.26 M Revenue YTD

$96.46 M Amended Budget



$43.68 M Expenditures YTD

$96.98 M Amended Budget

Current Outlook

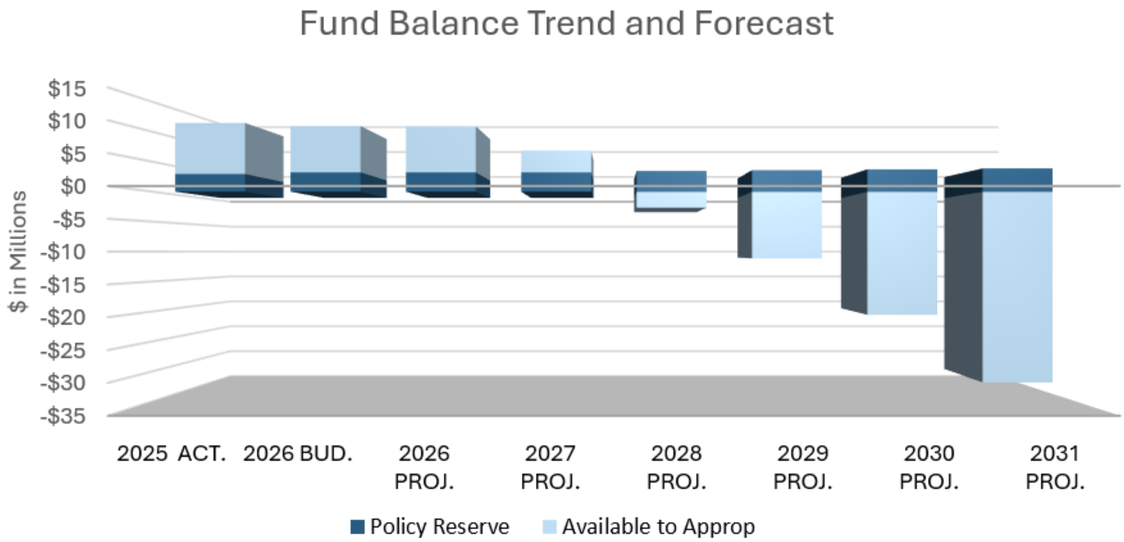
The expenditures are projected to be $91.2 million compared to the $97.0 million budget. Vacancy savings account for $2.65 million of the difference with the remainder primarily coming from Community Programs. The Community Programs difference is due to the reduction in county paid contracts including the A2D fiscal agent contract which was budgeted for a full year which has now ended. This one contract is a $559,000 variance.

Current projections have revenue collections at $90.6 million. This is due to lower reimbursements from vacancy savings and reduced contract spending so far. This could change if the vacancies do not remain elevated as has been the case for the past year. If the expenditures do increase, the reimbursements from the State will increase as well.

Forecast

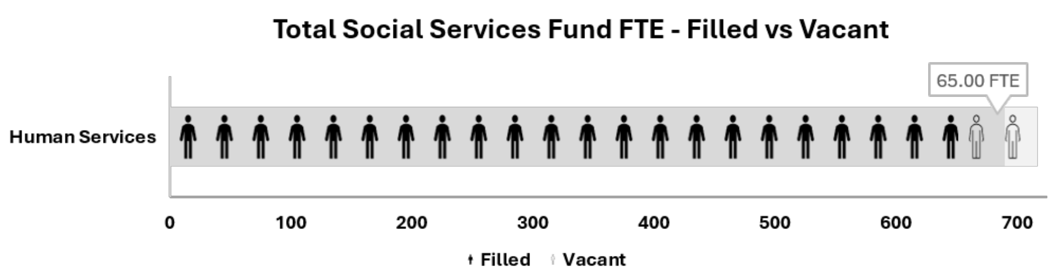
The adopted 2026 budget includes an increased levy for the Social Services Fund resulting in 1.450 mills. This increased the revenue by $2.1 million compared to 2025 in an effort to fully cover the County match. The Intergovernmental revenue is held flat for 2027 as it is not anticipated that there will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

On the expenditure side the assumptions follow that of the General Fund while everything else is held flat except for a 1% increase to Community Programs each year. This results in an increase to expenditures from $100.1 million in 2027 to $116.5 million in 2031. This will result in a growing use of fund balance starting at $4.1 million in 2027 and increasing to $11.2 million in 2031. If spending were to continue without an equivalent increase to revenue, the fund would fall below the policy reserve in 2028. Adjustments would be made within the fund based on allocations before the deficits projected in the forecast period would materialize.



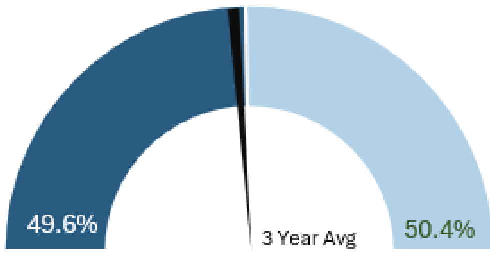
Staffing

There is a total of 716.00 FTE in the Social Services Fund. At the end of the second quarter there were a total of 65.00 FTE vacant.



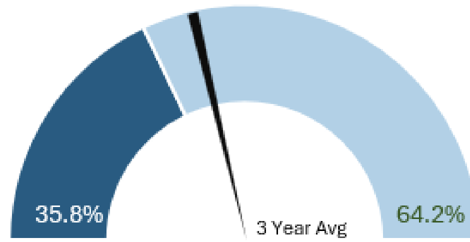
Social Services Fund Projection

(Dollars in Millions)	Actual 2025	Adopted 2026	Amend. 2026	Project. 2026	Forecast 2027	2028	2029	2030	2031
Revenue									
Taxes	22.4	24.7	24.7	24.6	24.3	24.8	25.0	26.1	26.3
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	68.1	70.3	70.3	64.8	70.3	71.7	73.2	75.4	77.6
Charges for Services	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	0.1	-	-	-	-	-	-	-	-
Other Financing Sources	1.7	1.4	1.4	1.1	1.4	1.4	1.4	1.4	1.4
Total Revenue	**92.2**	**96.5**	**96.5**	**90.6**	**96.0**	**97.9**	**99.6**	**102.8**	**105.3**
Expenditures									
Salaries	52.9	54.0	54.0	51.7	56.4	58.9	61.5	64.3	67.2
Employee Benefits	14.6	15.4	15.4	15.0	16.1	17.2	18.3	19.5	20.8
Supplies	0.2	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3
Services & Other	5.0	5.7	5.7	5.0	5.7	5.7	5.7	5.7	5.7
Community Programs	18.4	21.0	21.0	18.7	21.4	21.6	21.8	22.0	22.2
Capital Outlay	0.8	0.1	0.3	0.3	-	-	-	-	-
Central Services	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Transfers Out	0.0	0.1	0.1	0.1	-	-	-	-	-
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Expenditures	**92.0**	**96.7**	**97.0**	**91.2**	**100.1**	**103.9**	**107.9**	**112.1**	**116.5**
Net of Revenue/Expenditures	**0.2**	**(0.3)**	**(0.5)**	**(0.6)**	**(4.1)**	**(6.0)**	**(8.3)**	**(9.3)**	**(11.2)**
Adjustments to Revenue	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Net Revenue/Expenditures	**0.2**	**(0.3)**	**(0.5)**	**(0.6)**	**(4.1)**	**(6.0)**	**(8.3)**	**(9.3)**	**(11.2)**
Cumulative Balance									
Beginning Funds Available	**11.2**	**11.5**	**11.5**	**11.5**	**10.9**	**6.9**	**0.8**	**(7.5)**	**(16.8)**
Change in Fund Balance	0.2	(0.3)	(0.5)	(0.6)	(4.1)	(6.0)	(8.3)	(9.3)	(11.2)
Ending Funds Available	**11.5**	**11.2**	**11.0**	**10.9**	**6.9**	**0.8**	**(7.5)**	**(16.8)**	**(28.0)**
Restrict/Commit/Assigned	(2.9)	(3.2)	(3.2)	(3.2)	(3.3)	(3.5)	(3.6)	(3.7)	(3.9)
Funds Available for Appropriation	**8.5**	**8.0**	**7.7**	**7.7**	**3.5**	**(2.6)**	**(11.1)**	**(20.5)**	**(31.8)**



$14.54 M Revenue YTD

$29.34 M Amended Budget



$10.38 M Expenditures YTD

$28.96 M Amended Budget

Current Outlook

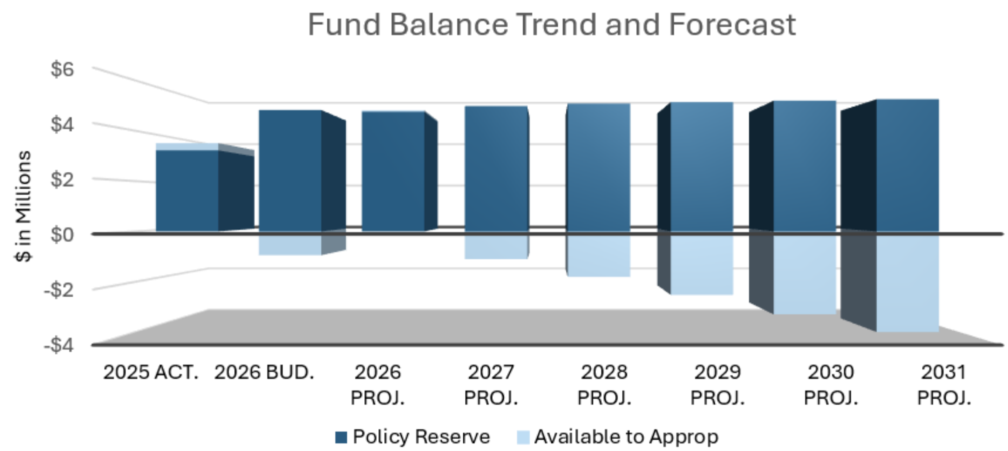
For 2026 current projections are showing total collections of $29.5 million with Specific Ownership Tax being the largest contributor. Current trends have Specific Ownership Tax collections being roughly $648,000 higher than budget. This will offset the expected shortfalls in the Highway User Tax (HUTF) and Mineral Severance Tax revenue. HUTF continues to have a reduction to the road safety surcharge from Senate Bill 25-258 that is slightly offset by an increase of 2% for what gets distributed to municipalities and counties.

Expenditures are projected to be $28.5 million by year end. This is an increase of $900,000 compared to the first quarter projections. This is mainly due to newly expected project completions this year. There was also an addition of roughly $225,000 for an emergency bridge repair that was not originally in the planned projects for this year. The Central Services category is projected to be under budget by $300,000 due to some equipment taking longer to arrive after ordering.

Forecast

As part of the 2026 adopted budget there was $10.0 million in specific ownership tax revenue from vehicle registrations that was allocated to the Road & Bridge Fund. This increase to the budget is to allow for additional pavement maintenance to be completed. Property Tax remains flat at roughly $5.78 million throughout the forecast period. The other area where there is slight growth is in the HUTF revenue. The State is predicting growth of 1.6% for SFY26-27 and 5.5% for SFY27-28. This could change however if Initiative 175 passes in November.

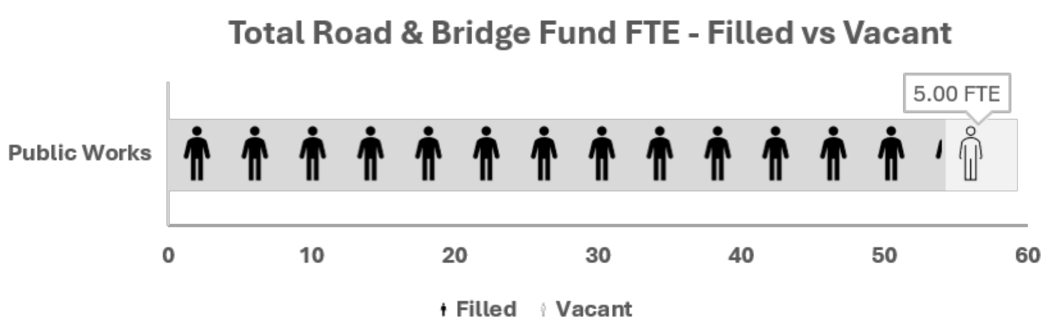
For the forecast period the expenditures are held flat outside of the salary and benefit assumptions. Due to inflation the pavement and infrastructure maintenance costs are continuing to increase for prices for labor, equipment, and materials. As the increases in these costs grow more quickly than the revenue, the amount of work that can be completed will decrease over time.



As shown in the chart above, the fund balance is budgeted below the policy reserve. The Board is allowing the department two years to meet the policy reserve amount given the large increase with the additional expenditure budget for 2026. The fund is currently projected to be just above the policy reserve and fall below in 2027. The fund balance will drop to $1.51million by 2031 with a policy reserve requirement of $5.3 million. Adjustments will need to be made in future years to remain above the policy reserve as salary and benefit costs increase.

Staffing

There are a total of 59.00 FTE in the Road & Bridge Fund. At the end of the second quarter there were a total of 5.00 FTE vacant.

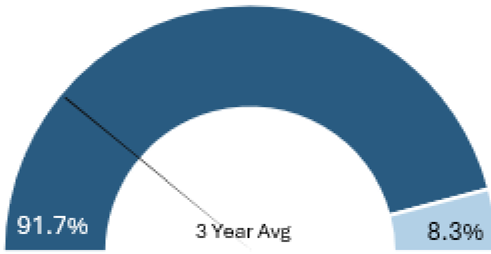


Road & Bridge Fund

(Dollars in Millions)	Actual 2025	Adopted 2026	Amend. 2026	Project. 2026	Forecast 2027	2028	2029	2030	2031
Revenue									
Taxes	8.6	18.4	18.4	19.1	18.5	18.5	18.6	18.7	18.7
Licenses & Permits	0.4	0.3	0.3	0.4	0.3	0.4	0.4	0.4	0.4
Intergovernmental	10.0	10.4	10.4	10.2	10.4	11.0	11.2	11.4	11.6
Charges for Services	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Investment Earnings & Contrib.	-	-	-	-	-	-	-	-	-
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Other Financing Sources	0.0	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Total Revenue	**19.0**	**29.2**	**29.3**	**29.9**	**29.3**	**29.9**	**30.2**	**30.5**	**30.8**
Expenditures									
Salaries	4.0	4.7	4.7	4.6	4.9	5.2	5.4	5.6	5.9
Employee Benefits	1.2	1.4	1.4	1.4	1.5	1.6	1.7	1.8	1.9
Supplies	5.0	9.7	5.4	5.3	9.7	9.7	9.7	9.7	9.7
Services & Other	7.5	10.9	14.2	14.4	10.9	10.9	10.9	10.9	10.9
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Central Services	2.5	3.2	3.2	2.9	3.2	3.2	3.2	3.2	3.2
Transfers Out	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Expenditures	**20.5**	**29.9**	**29.0**	**28.5**	**30.2**	**30.5**	**30.9**	**31.2**	**31.6**
Net of Revenue/Expenditures	**(1.5)**	**(0.7)**	**0.4**	**1.3**	**(0.9)**	**(0.6)**	**(0.7)**	**(0.7)**	**(0.8)**
Adjustments to Revenue	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	-	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	**-**	**-**	**-**	**-**	-	-	-	-	-
Total Net Revenue/Expenditures	**(1.5)**	**(0.7)**	**0.4**	**1.3**	**(0.9)**	**(0.6)**	**(0.7)**	**(0.7)**	**(0.8)**
Cumulative Balance									
Beginning Funds Available	**5.0**	**3.5**	**3.5**	**3.5**	**4.8**	**3.9**	**3.3**	**2.6**	**1.9**
Change in Fund Balance	(1.5)	(0.7)	0.4	1.3	(0.9)	(0.6)	(0.7)	(0.7)	(0.8)
Ending Funds Available	**3.5**	**2.8**	**3.9**	**4.8**	**3.9**	**3.3**	**2.6**	**1.9**	**1.1**
Restrict/Commit/Assigned	(3.2)	(5.0)	(4.8)	(4.8)	(5.0)	(5.1)	(5.1)	(5.2)	(5.3)
Funds Available for Appropriation	**0.3**	**(2.2)**	**(0.9)**	**0.1**	**(1.1)**	**(1.8)**	**(2.5)**	**(3.3)**	**(4.1)**

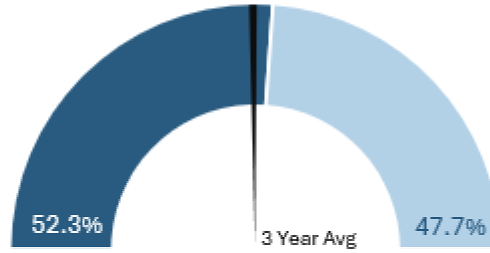
Arapahoe Law Enforcement Authority Fund

Q2



$13.28 M Revenue YTD

$14.48 M Amended Budget



$8.12 M Expenditures YTD

$15.54 M Amended Budget

Current Outlook

Revenue for the ALEA Fund is projected at $15.1 million for the year, about $658,000 above the budgeted amount. A large share of that increase comes from $280,600 in delinquent property tax collections that weren't part of the original budget, while Specific Ownership Tax remains slightly below budget. Intergovernmental revenue is projected to be about $52,000 over budget, largely due to the $67,000 reimbursement recognized from Costilla County for the mutual aid deployment, partly offset by LEAF Assistance funding coming in under budget. Charges for Services is running about $13,100 over budget with higher restitution collections, and Fines & Forfeits is tracking about $44,100 over budget. Interest on investments is projected at $414,000, consistent with historical patterns and the estimated beginning fund balance. Overall, revenue is on track to finish nearly $1.9 million above 2025 actuals.

Expenditures are projected to about $357,683 over budget, driven almost entirely by Overtime, which is now projected at $1.11 million for the year against a budget of just $263,125, a $847,785 overage that has pushed full-year overtime spending above even 2025's actual total of $793,156. That increase also carries through to Payroll Taxes, which are projected about $65,000 over budget, leaving Employee Benefits $25,855 over overall despite savings in Life Insurance, Disability, Pension, Health, and Dental. Combined, Salaries and Benefits are now projected $736,681 over budget: base salary savings from vacant positions ($201,118) help but are far outweighed by the Overtime and Payroll Tax overages. Supplies is projected to be $27,857 under budget, more than offsetting overages in Operating Supplies and Uniforms, and Services & Other is projected to be $15,741 under budget. Central Services remains the fund's largest offsetting savings at $335,400 under budget, almost entirely because IG Rents has not yet begun accruing as the ordered vehicles have not been delivered. Netting all categories together, total expenditures are now projected to be $357,683 over the amended budget. Projections do not include any supplemental requests.

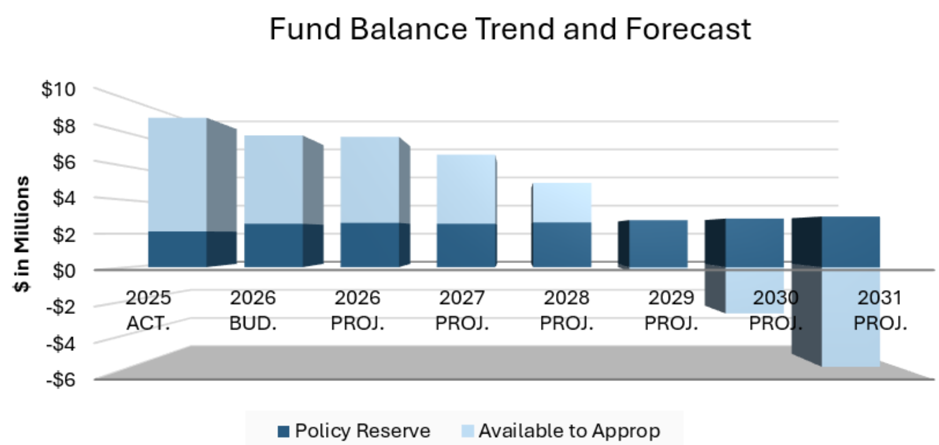
Supplemental requests this quarter add a net $383,593 in budget impact to the ALEA Fund: a $67,000 reimbursement from Costilla County for a two-week mutual aid deployment under an MOU, a $300,000 appropriation from fund balance to cover ALEA overtime needs, and $16,593 in general operating expenses tied to the FTE increase approved during EBC review.

Forecast

Property tax remains this fund's primary revenue source, so swings in assessed valuations and assessment rates carry significant weight. The 2026 year-end Taxes projection now stands at $13.8 million, and the updated multi-year model puts the 2027 forecast at $13.0 million, a decline of about $798,000. These projections assume only existing tax and property value legislation, not any future policy changes.

On the expenditure side, costs are now projected to climb from $16.0 million in 2026 to $18.2 million by 2031. Factoring in authorized staffing additions and excluding one-time costs, salaries and benefits will make up about 85% of the total budget. The rate at which expenditures are increasing is outpacing projected revenue growth by a wide margin. With current projections, the fund balance is expected to fall below the established policy reserve by 2029. Creating a structural budget challenge that will need continued attention to keep the Fund balanced.

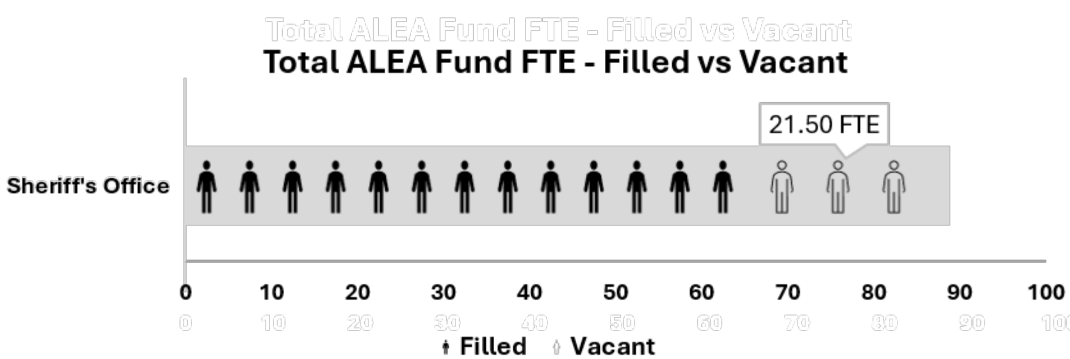
The table below shows the trajectory of the Fund based on current property tax revenue assumptions and expenditure budget assumptions as previously noted.



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

Staffing

The ALEA Fund carries a total of 87.50 FTE. As of the end of the second quarter of 2026, 21.50 positions were vacant, up from the 15 vacant positions reported at the end of the first quarter.



Arapahoe Law Enforcement Authority Fund

	Actual	Adopted	Amend.	Project.	Forecast				
(Dollars in Millions)	2025	2026	2026	2026	2027	2028	2029	2030	2031
Revenue									
Taxes	12.1	13.5	13.5	13.8	13.0	13.2	13.3	13.8	13.9
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Charges for Services	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Fines & Forfeits	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2
Investment Earnings & Contrib.	0.4	0.1	0.1	0.4	0.4	0.2	0.2	0.2	0.2
Interfund Revenues & Rent	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-
Total Revenue	**13.2**	**14.5**	**14.5**	**15.1**	**14.3**	**14.3**	**14.4**	**15.0**	**15.1**
Expenditures									
Salaries	8.7	9.7	9.7	10.4	10.1	10.5	11.0	11.5	12.0
Employee Benefits	2.2	2.7	2.7	2.7	2.8	2.9	3.1	3.3	3.5
Supplies	0.4	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.6
Services & Other	0.4	0.5	0.5	0.5	0.6	0.6	0.7	0.6	0.6
Community Programs	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Central Services	0.8	1.2	1.2	0.9	1.2	1.2	1.2	1.2	1.2
Transfers Out	0.1	0.9	0.9	0.9	0.1	0.2	0.2	0.2	0.2
Other Uses/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Expenditures	**12.6**	**15.5**	**15.5**	**15.9**	**15.3**	**16.0**	**16.9**	**17.4**	**18.2**
Net of Revenue/Expenditures	**0.6**	**(1.1)**	**(1.1)**	**(0.8)**	**(1.0)**	**(1.7)**	**(2.4)**	**(2.5)**	**(3.1)**
Adjustments to Revenues	-	-	-	-	-	-	-	-	-
Adjustments to Expenditures									
Budget Packages/Supplementals	-	-	-	0.4	-	-	-	-	-
Reappropriations	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
Total Adjustments to Expenditures	**-**	**-**	**-**	**0.4**	-	-	-	-	-
Total Net Revenue/Expenditures	**0.6**	**(1.1)**	**(1.1)**	**(1.1)**	**(1.0)**	**(1.7)**	**(2.4)**	**(2.5)**	**(3.1)**
Cumulative Balance									
Beginning Funds Available	**8.4**	**8.9**	**8.9**	**8.9**	**7.8**	**6.8**	**5.0**	**2.6**	**0.1**
Change in Fund Balance	0.6	(1.1)	(1.1)	(1.1)	(1.0)	(1.7)	(2.4)	(2.5)	(3.1)
Ending Funds Available	**8.9**	**7.9**	**7.9**	**7.8**	**6.8**	**5.0**	**2.6**	**0.1**	**(2.9)**
Policy Reserve	(2.1)	(2.6)	(2.6)	(2.6)	(2.6)	(2.7)	(2.8)	(2.9)	(3.0)
Funds Available for Appropriation	**6.8**	**5.3**	**5.3**	**5.1**	**4.2**	**2.4**	**(0.2)**	**(2.8)**	**(6.0)**

Featured Fund: Arapahoe County Recreaction District Fund Q2

The Arapahoe County Recreation District Fund (ACRD) provides for operating, maintaining, and improving parks and trails within the District. The District is located between I-25 and Smoky Hill Road and between I-225 and the Arapahoe – Douglas County border. The Arapahoe County Board of County Commissioners serves as the Board of Directors for the Recreation District, and it provides the authority for the District's activities and expenditures.

The ACRD Fund received a mill levy of 0.585 mills for 2026 that will be $1.3 million in property tax revenue. The County receives specific ownership tax revenue when motor vehicles are registered, and a portion of the revenue is credited to the Recreation District Fund. For 2026 that is projected to generate $71,000. The second largest source of revenue is the Parker Jordan Metro District (2.000 mills). This is budgeted at $170,000. The fund also receives fees from use of fields at Dove Valley Park. While construction was underway in 2023 and 2024 there were no collections, but this picked back up in 2025 receiving a little over $90,000.

On the expenditure side there have been a few changes over the years. In 2023 the decision was made to shift the cost of 5.00 FTE that had been in the fund to cover the cost of capital projects. That left only a portion of one position being paid out of this fund and the rest strictly maintenance or project costs. In 2026 those 5.00 FTE were moved back into the ACRD Fund and with the completion of several projects there were 2.00 FTE added for maintenance needs. Total expenditures are projected to be $644,266 for 2026.

Below is the historical trends of the fund.

Arapahoe County Recreaction District Fund Historical Trends

(Dollars in Millions)	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Proj. 2026
Revenue						
Taxes	1,110,988	1,178,203	1,274,109	1,351,095	1,393,494	1,371,017
Intergovernmental	214,232	181,181	190,684	751,617	211,730	170,000
Charges for Services	45,836	43,508	80	-	90,856	90,000
Investment Earnings	26,983	42,668	93,676	148,291	171,319	150,000
Transfer In	-	5,080	-	-	-	-
Miscellaneous	615	-	-	-	-	-
Total Revenue	**1,398,654**	**1,450,640**	**1,558,549**	**2,251,002**	**1,867,399**	**1,781,017**
Expenditures						
Salaries	282,225	306,908	90,770	52,975	74,337	392,853
Employee Benefits	92,181	98,570	23,514	18,468	24,301	134,933
Supplies	6,563	6,977	-	-	-	-
Services & Other	555,135	607,600	22,688	20,071	42,413	116,480
Central Services	6,408	7,070	5,976	-	-	-
Transfer Out	214,607	196,245	915,701	1,282,728	-	-
Total Expenditures	**1,157,119**	**1,223,371**	**1,058,649**	**1,374,241**	**141,051**	**644,266**
Net of Revenue/Expenditures	**241,535**	**227,269**	**499,901**	**876,761**	**1,726,348**	**1,136,752**

The fund balance is projected to remain stable in future years as the fund balance has steadily been increasing.

Cumulative Balance						
Beginning Funds Available	**1,754,384**	**1,995,919**	**2,223,188**	**2,723,088**	**3,599,849**	**5,326,197**
Change in Fund Balance	241,535	227,269	499,901	876,761	1,726,348	1,136,752
Ending Funds Available	**1,995,919**	**2,223,188**	**2,723,088**	**3,599,849**	**5,326,197**	**6,462,949**
Restrict/Commit/Assigned	1,995,919	2,223,188	2,723,088	3,599,849	5,326,197	6,462,949
Funds Available for Appropriation	-	-	-	-	-	-

2nd Quarter Budget Review			
Summary of Proposed Budget Adjustments			
Fund	**Revenue Amount**	**Expense Amount**	**FTEs**
2026			
DISCUSSION NEEDED			
General Fund	$ 29,125	$ 346,346	2.00
Arapahoe Law Enforcement Authority	-	383,593	-
Central Services Fund	55,952	552,885	-
Grant Fund	(272,433)	(272,433)	-
Self Insuance Liability Fund	-	-	-
TOTAL Discussion Needed	**$ (187,356)**	**$ 1,010,391**	**2.00**
NEW REVENUE/BUDGET CLEANUP			
General Fund	$ 31,010	$ 31,010	-
Cash-in-Lieu Fund	50,394	50,394	-
Forfeiture Fund	78,939	78,939	-
Grant Fund	99,250	99,250	-
Infrastructure Fund	11,200,819	10,108,373	-
TOTAL New Revenue/Budget Cleanup	**$ 11,460,412**	**$10,367,966**	**-**

Discussion Needed

A. **General Fund: Sheriff's Office, $0** *(Fixed Asset)*
   - Increase the value of fixed asset #304159 (Polaris Ranger UTV) by $4,615 to cover additional upfitting (lighting and graphics); no additional General Fund appropriation is required.

B. **General Fund: Sheriff's Office, $0** *(Transfer)*
   - Transfers $18,000 from the General Fund to the Central Services Fund to retain a pickup truck (FA #303145) rather than send to auction for SWAT/SRU use, retiring a Ford Fusion (FA #302147).

C. **General Fund: Clerk & Recorder's Office, $60,000**
   - Appropriate $60,000 to increase Election Judge pay by $2/hour for the General Election.

D. **General Fund: Clerk & Recorder's Office, $71,642**
   - Appropriate $71,642 to true-up intragovernmental (IG) rent charges that were not included for the new asset purchases in the Q1 supplementals.

E. **General Fund: Sheriff's Office, $29,855/$16,593 ALEA**
   - Appropriate $29,855 ($27,065 one-time and $2,790 ongoing) for general operating expenses that were not included in the adopted budget package due to the FTE being increased during EBC review.

- Appropriate $16,593 ($9,193 one-time and $7,400 ongoing) in the **Arapahoe Law Enforcement Authority (ALEA) Fund** for the same purpose.

F. **General Fund: District Attorney, $1,149**
  - Recognize and appropriate $1,149 in proceeds from sold gym equipment at the DA's office into the Food & Beverages budget line.

G. **General Fund: District Attorney, $7,651**
  - Recognize and appropriate $7,651 in proceeds from a sold Diversion Team vehicle (originally DA-funded), repurposing the funds into the training budget.

H. **General Fund: District Attorney, $14,076**
  - Appropriate $4,980 for a database subscription for the Investigator Team to cross-reference law enforcement and identity data.
  - Appropriate $9,096 for two Caseguard (AI-assisted redaction) software licenses to support CORA/CCJRA records-request work.

I. **General Fund: Coroner's Office, $7,850** *(Transfer)*
  - Recognize and appropriate $7,850, transferred from the Central Services Fund, from a no longer needed microscope to purchase two replacement bone saws and a fingerprint scanner.

J. **General Fund: District Attorney, $32,775, 1.00 FTE**
  - Increase authorized staffing by 1.00 FTE by converting a temporary Victim Witness Specialist to FTE, supported by detailed caseload evidence (complex multi-defendant cases, hundreds of hours of restitution work).

K. **General Fund: District Attorney, $32,775, 1.00 FTE**
  - Increase authorized staffing by 1.00 FTE and appropriate $32,775 (partial year) for a Diversion Team intake coordinator to address a 60+ day case-intake backlog that judges have flagged as unacceptable.

L. **General Fund: Sheriff's Office, $12,475**
  - Recognize and appropriate a $12,475 federal (USSS) reimbursement for forensic software license renewal and equipment upgrades already paid for by the General Fund.

M. **General Fund: Sheriff's Office, $0** *(Transfer)*
  - Transfers $11,010 from the General Fund to the Central Services Fund to purchase a second floor scrubber for the JCDF medical wing, following a 12,000+ sq ft flooring expansion.

N. **General Fund: District Attorney, $4,980**
  - Appropriate $4,980 for a LexisNexis database subscription for the DA's Investigator Team, used to cross-reference law enforcement data and locate victims, witnesses, and suspects.

O. **General Fund: Sheriff's Office, $0** *(Transfer)*
  - Recognizes $10,115 and appropriates $20,037, transferred from the General Fund, Sheriff's Office to the Central Services Fund, to replace an OEM trailer that is no longer rated to haul the SnoCat after it was retrofitted and became heavier.

P. **General Fund: County Attorney, $70,600**

- Recognize and appropriate $70,600 for the implementation and subscription of the new RAVE Alert system.

Q. **Arapahoe Law Enforcement Authority Fund: Sheriff's Office, $67,000**
- Recognize and appropriate a $67,000 reimbursement from Costilla County for an MOU under which ACSO deputies assisted Costilla County for a two-week period.

R. **Arapahoe Law Enforcement Authority Fund: Sheriff's Office, $300,000**
- Appropriate $300,000 from fund balance for ALEA overtime needs.

S. **Central Services Fund: Information Technology, $521,838** *(Fixed Asset)*
- Appropriate $521,838 and increase asset values for four assets to purchase disk storage systems and shelves.
    i. Approved at drop-in on 07/07/2026.

T. **Grant Fund: Sheriff's Office, ($272,433)**
- Return revenue and expenditure budget by $202,433 for unused funds from the Comprehensive Opioid, Stimulant, and Substance Use Program (COSSUP) Grant.
- Return of $70,000 for revenue and expenditures for a decreased award from the Jail-Based Behavioral Health Services (JBBS) Grant.

U. **Grant Fund: Public Works & Development, $150,000**
- Placeholder for the LPC Grant: a $105,000 reimbursement grant with a $45,000 match from the County.

V. **Grant Fund: Public Works, $898,250**
- Placeholder for the Decarbonization Grant, $898,250.

W. **Self Insurance Liability Fund: County Attorney, $0**
- Transfer $16,827 from Self Insurance Liability Fund to Central Services Fund for totaled vehicle for Sheriff’s Office.

<u>New Revenue/Budget Cleanup</u>

X. **General Fund: Public Works and Development, $31,010**
- Recognize and appropriate $31,010 for the Q1-Q2 2026 reimbursement from Open Spaces for project management services.

Y. **Cash-in-Lieu Fund: Open Spaces / Public Works, $50,394** *(Transfer)*
- Recognize $50,394 in cash-in-lieu funds received from two developments in Public Works and Development and appropriate the same amount in Open Spaces.

Z. **Forfeiture Fund: Sheriff's Office, $78,939**
- Recognize and appropriate $6,693 for state forfeiture funds
- Recognize and appropriate $72,246 in Department of Justice (DOJ) forfeiture funds tied to seven case numbers.

AA. **Grant Fund: Clerk & Recorder's Office, $99,250**
- Recognize and appropriate Electronic Recording Technology Board (ERTB) grant funds, $99,250.

BB. **Infrastructure Fund: Public Works & Development, $1,355**

- Recognize and appropriate $1,355 for an insurance reimbursement for damage from a crash at Iliff Ave/Wabash Ave.

CC. **Infrastructure Fund: Public Works & Development, ($45,787)**

- Reduce revenue by $400 and expenditures by $45,787 to close out the completed Gun Club Intersection project's federal portion.

DD. **Infrastructure Fund: Public Works & Development, ($1,428)**

- Reduce expenditures by $1,428 to close out the completed Picadilly & Radcliff Traffic Signal project.

EE. **Infrastructure Fund: Public Works & Development, $11,200,000**

- Recognize and appropriate $11.2 million for a new project for the Highline Canal Trail Underpass near East Colfax Ave and North Laredo Street, funded by federal, County, Aurora, and Adams County shares.
    - i. The County's $800,000 portion is already budgeted within Open Spaces.

FF. **Infrastructure Fund: Public Works & Development, ($1,115,520)**

- Reduce revenue by $136 and expenditures by $1,115,520 to close out the completed Iliff Final Design federal project.

GG. **Infrastructure Fund: Public Works & Development, $69,753**

- Appropriate $69,753 that was incorrectly estimated during Reappropriation for the Quebec HAWK signal project.

Summary of Budget Amendment Requests

Code	Department	Revenue Amount	Expense Amount	FTEs	Description	One Time
	2026					
	DISCUSSION NEEDED					
	General Fund					
A	Sheriff's Office	-	-	-	Increase asset by $4,615 for additional upfitting (lighting and graphics) for a Polaris Ranger UTV (not in Fund 70 - one-time purchase)	x
B	Sheriff's Office	-	-	-	Transfers $18,000 to buy back a pickup truck from auction for SWAT/SRU use, replacing a Ford Fusion being retired.	x
C	Clerk & Recorder's Office	-	60,000	-	Appropriate $60k to be able to increasee Election Judge pay by $2/hour for the General Election	x
D	Clerk & Recorder's Office	-	71,642	-	Appropriate $72k to true-up intragovernmental (IG) rent charges that were missed from the new asset purchases in Q1 supplementals	x
E	Sheriff's Office		29,855	-	Appropriate $27k in one-time and $2.8k in ongoing for general operating expenses that were not included in an adopted budget packge due to FTE being increased during EBC review	both
F	District Attorney	1,149	1,149	-	Recognize and appropriate proceeds from sold gym equipment at the DA's office into the Food & Beverages budget line.	x
G	District Attorney	7,651	7,651	-	Recognize and appropriate proceeds from a sold Diversion Team vehicle (originally DA-funded) into the training budget, repurposing the funds.	x
H	District Attorney	-	4,980	-	Appropriate funds for a database subscription (similar investigative tool) for the Investigator Team to cross-reference law enforcement and identity data.	x
H	District Attorney	-	9,096	-	Appropriate funds for two Caseguard (AI-assisted redaction) software licenses to support CORA/CCJRA records-request work.	
I	Coroner's Office	7,850	7,850	-	Recognize and appropriate funds from a no-longer-needed microscope to purchase two replacement bone saws and a fingerprint scanner	x
J	District Attorney	-	32,775	1.00	Increase authorized staffing by 1.0 FTE by converting a temp position, A companion request to convert Brian Snow (Victim Witness Specialist) to FTE, with detailed caseload evidence (complex multi-defendant cases, hundreds of hours of restitution work) supporting the conversion.	
L	Sheriff's Office	12,475	12,475	-	Recognize and appropriate $12,745 federal (USSS) reimbursement for forensic software license renewal and equipment upgrades already paid for by the General Fund.	x
M	Sheriff's Office	-	-	-	Transfer $11,010 to Central Services Fund to purchase a second floor scrubber for the judicial center detention medical wing. The expansion added 12k+ sq ft of flooring	x
K	District Attorney	-	32,775	1.00	Increase authorized staffing by 1.0 FTE, and appropriate $32,775 (partial year) to the Diversion Team to address a 60+ day case-intake backlog that judges have flagged as unacceptable and that risks undermining the program.	
N	District Attorney	-	5,498	-	Appropriate $4,980 for a LexisNexis database subscription for the DA's Investigator Team, used by 100+ staff to cross-reference law enforcement data and locate victims, witnesses, and suspects.	
O	Sheriff's Office	-	-	-	Transfer $10,115 to Central Services Fund to replace an OEM trailer $20,037	x
P	County Attorney	-	70,600	-	Recognize and appropriate $70,600 for the implemenation and subscription for the new RAVE Alert system	Both
	SUBTOTAL General Fund	*29,125*	*346,346*	*2.00*		
	Arapahoe Law Enforcement Authority Fund					
E	Sheriff's Office	-	16,593		Appropriate $7.4k in one-time and $9.2k in ongoing for general operating expenses that were not included in an adopted budget packge due to FTE being increased during EBC review	both
Q	Sheriff's Office	67,000	67,000		Recognize and appropriate a $67,000 reimbursement from Costilla County for an MOU under which ACSO deputies assisted Costilla County for a two-week period.	x
R	Sheriff's Office	-	300,000		Appropriate $300,000 from fund balance	x
	SUBTOTAL ALEA Fund	-	*383,593*	-		
	Central Services Fund					
B	Sheriff's Office	18,000	-	-	Recognize a transfer $18,000 to buy back a pickup truck from auction for SWAT/SRU use, replacing a Ford Fusion being retired.	x
	County Attorney	16,827	-	-	Transfer $16,827 from Self Insurance Liability Fund for totaled Vehicle for Sheriff's Office	
I	Coroner's Office	-	-	-	Transfer $7,850 to General Fund from a no-longer-needed microscope to purchase two replacement bone saws and a fingerprint scanner	x
L	Sheriff's Office	11,010	11,010	-	Recognize and appropriate transfer of $11,010 from General Fund to purchase a second	x
O	Sheriff's Office	10,115	20,037	-	Recognize $10,115 and appropriate $20,037 to replace an OEM trailer that is no longer rated to haul the SnoCat after it was retrofitted and is now heavier	x
S	Information Technology	-	521,838	-	Appropriate $521,838 and increase asset values for 4 assets to purchase Disk storage systems and shelves. Approved at drop in on 07/07/2026	
	SUBTOTAL Central Services Fund	*55,952*	*552,885*	-		
	Grant Fund					
T	Sheriff's Office	(272,433)	(272,433)		Reduce revenue and expenditure budget for obsolete grants (COSSUP & JBBS)	
U	Public Works & Development	105,000	150,000	-	Placeholder LPC Grant $105K reimbursement grant with $45k match from the County	
V	Public Works	898,250	898,250	-	Placeholder Decarbonization Grant	
	SUBTOTAL Grant Fund	*(272,433)*	*(272,433)*	-		
	Self Insurance Liability Fund					
W	County Attorney	-	-	-	Transfer $16,827 to Central Services Fund for totaled Vehicle for Sheriff's Office	
	SUBTOTAL Self Insurance Liability Fund	-	-	-		
	TOTAL Discussion Needed	**$ (187,356)**	**$ 1,010,391**	**2.00**		

Summary of Budget Amendment Requests

Code	Department	Revenue Amount	Expense Amount	FTEs	Description	One Time
	NEW REVENUE/BUDGET CLEANUP					
	General Fund					
X	Public Works and Development	31,010	31,010	-	Recognize and Appropriate $31,010 for Q1-Q2 2026 reimbursement from Open Spaces for project management services	x
	SUBTOTAL General Fund	*31,010*	*31,010*	-		
	Cash-in-Lieu Fund					
Y	Open Spaces	-	50,394		Appropriate cash-in-lieu funds received from two developments	
	Public Works	50,394	-	-	Recognize cash-in-lieu funds received from two developments	
	SUBTOTAL Cash-in-Lieu Fund	*50,394*	*50,394*	-		
	Forfeiture Fund					
Z	Sheriff's Office	6,693	6,693	-	Recognize and appropriate $6,693 for state forfeiture funds	x
Z	Sheriff's Office	72,246	72,246	-	Recognize and appropriate $72,246 DOJ forfeiture funds tied to seven case numbers	x
	SUBTOTAL Forfeiture Fund	*78,939*	*78,939*	-		
	Grant Fund					
AA	Clerk & Recorder's Office	99,250	99,250	-	Recognize and Appropriate Electronic Recording Technology Board (ERTB) Grant funds	x
	SUBTOTAL Grant Fund	*99,250*	*99,250*	-		
	Infrastructure Fund					
BB	Public Works & Development	1,355	1,355	-	Recognize and appropriate $1,355 for an insurance reimbursement for damage from a crash at Iliff Ave/Wabash Ave	x
CC	Public Works & Development	(400)	(45,787)	-	Reduce revenue by $400 and expenditures by $45,787 to close out the completed Gun Club Intersection project's federal portion	
DD	Public Works & Development	-	(1,428)	-	Reduce expenditures by $1,428 to close out the completed Picadilly & Radcliff Traffic Signal project.	
EE	Public Works & Development	11,200,000	11,200,000	-	Recognize and appropriate $11.2M for a new project for the Highline Canal Trail Underpass near East Colfax Ave and North Laredo Street, funded by federal, County, Aurora, and Adams County shares.	x
FF	Public Works & Development	(136)	(1,115,520)	-	Reduce $136 in revenue and expenditures by $1.1M to close out the completed Iliff Final Design federal project.	
GG	Public Works & Development	-	69,753	-	Appropriate $69,753 that was incorrectly estimated during Reappropriation for the Quebec HAWK signal project	x
	SUBTOTAL Infrastructure Fund	*11,200,819*	*10,108,373*	-		
	TOTAL New Revenue/Budget Cleanup	**$ 11,460,412**	**$10,367,966**	**-**		